



Compliments of

City of Manchester

LEONARD O. PARENT

City Auditor



MAYOR ARTHUR E. MOREAU

SEVENTY-EIGHTH
ANNUAL REPORT
OF THE
Receipts and Expenditures
OF THE
CITY OF MANCHESTER
NEW HAMPSHIRE
FOR THE YEAR ENDING
DECEMBER 31, 1927

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



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MANCHESTER, N. H.
1927

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1927

MANCHESTER CITY GOVERNMENT

1927

Mayor

ARTHUR E. MOREAU.....Office, City Hall
Residence, 46 Bay Street

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

Mayor's Secretary

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

Fannie R. Bailey, *Clerk*

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, Chapinan.

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

City Planning—Aldermen Rheault, Hecker, Henry.

*Elected City Clerk pro tem—July 1, 1927.

†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

Ludger J. Deschenes, Chairman.....Term expires January, 1930

Frank H. EmersonTerm expires January, 1929

Michael T. BurkeTerm expires January, 1928

Appointed by Governor for a term of three years

City Auditor

Leonard O. Parent.....Office, City Hall

Residence, 363 Amherst Street

Salary, \$2,500

Bookkeeper

Lillian M. Goulet

City Treasurer

William O. McAllister.....Office, City Hall

Residence, 600 Beech Street

Salary, \$2,500

Clerks

S. Louise Hill

Beulah Omand

Collector of Taxes

Arthur J. Beaudet.....Office, City Hall

Residence, 334 Rimmon Street

Salary, \$2,500

Deputy Collectors

Alcide A. Beaudoin
Abraham Rich

Clerks

Annette Phaneuf

Beatrice Laflamme

Assessors

Joseph O. Tremblay, Chairman.....Term expires January, 1933
 *William P. FarmerTerm expires January, 1931
 Michael J. HealyTerm expires January, 1929
 Eugene T. Sherburne (elected).....Term expires January, 1931

Engineer

Harry J. Briggs

Clerk

Arthur W. Rowell

Stenographer

Laura Y. Martel

City Solicitor

Thomas J. Bois.....Office, City Hall
 Residence, 51 High Street
 Salary, \$1,600

City Clerk

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

William E. Gilmore, Jr., *Pro tem.* July 1, 1927.

Also Clerk of all committees of the Board of Aldermen

Clerks

‡Regina Landregan

Bernice H. Johnson

Laurette Tetreault

Mrs. Marguerite Buckley

*Resigned March 1, 1927

†Resigned July 1, 1927

‡Resigned July 15, 1927

Superintendent of Public Buildings

James A. Rogers.....Office, City Hall
 Elected in the month of April by Board of Aldermen for a term of
 four years. Salary, \$2,700. Term expires April, 1931.

Inspector of Buildings

Jean B. Lariviere

Guy H. Williams

Inspector of Plumbing

Frank A. Guba

Clerk

Leon B. Stevens

Stenographer

Frieda E. Detscher

Inspector of Petroleum

Gustav F. Wenzel
 117 Bowman Street

Registrars of Voters

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

Police Commissioners

Frank W. Sargeant, Chairman.....Term expires September, 1929
 Owen JohnsonTerm expires September, 1928
 Nazaire E. Biron, Clerk.....Term expires September, 1930

Chief of Police

Michael J. Healy.....Office 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, \$2,880

Captain

Martin O'Rourke.....Salary, \$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 HackettSalary, \$6.00 per day
 John F. O'Malley.....Salary, \$.600 per day
 David SaretteSalary, \$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, 1930.
 Eugene Quirin. Term expires May, 1931.

Chief Engineer

Charles H. French.....Office, Central Station, Vine Street
 Residence, 94 Ashland Street Salary, \$4,500

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

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, 1930.

Michael F. Sullivan, Clerk. Term expires February 1, 1931.

Office Clerks

Laurette Cote, Chief Clerk

Evelyn Craig

Health Officer

Howard A. Streeter, M. D.

Inspectors

Carl O. Seaman, Milk.

Romeo Janelle. Elected June 15.

Harold E. Hartford, Sanitary.

John F. Looney, Sanitary.

Albert J. Parent, Market.

Dr. E. N. Olzendam, Assistant Market.

School Physicians

Dr. George T. Sheehan

Dr. Bruce Snow

Dr. Emile A. Sylvain

School Dentists

Dr. Paul C. Boire

Dr. Floyd Williams

Dr. Thomas A. Murray

City Hospital

Dr. Clara Israeli, Resident Physician

Board of Examiners of Plumbers

Michael F. Sullivan, Chairman. Term expires November 1, 1930.

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

Louis Parenteau. Term expires November 1, 1931.

Appointed by Mayor

City Physician

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

Department of Highways

Arthur L. Franks, Chairman.....Term expires January, 1931
 Joseph QuirinTerm expires January, 1930
 Leonard J. Farrell, Clerk.....Term expires January, 1929

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

Surveyor

Daniel F. Cronin.....Office, City Hall
 Residence, 285 Walnut Street
 Salary, \$3,000

Elected by the Commissioners of Department of Highways

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. Flemming

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, 1 Clarke Street.
- Ward 2. Arthur W. DeMoulied, 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 13. 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

†*Assistant Superintendent and Purchasing Agent*

Austin M. Gibbons

*Resigned September 1.

†Appointed Fall Term.

Superintendent's Secretaries

Frances Abbott

Esther Nordstrom

Certificating Officer

Alexander J. Demers

Truant Officer

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, *ex-officio*.

Wilfrid J. Lessard, 299 Merrimack St. 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

Mary C. Manning, Elm, corner Clarke.

Term expires October 1, 1934

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 Winchell.....Residence, 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, 1930.

Arthur M. Heard. Term expires January, 1928.

Patrick B. Maloney. Term expires January, 1932.

Edgar J. Knowlton, Clerk. Term expires January, 1933.

Albert J. Precourt. Term expires January, 1931.

Joseph A. Boivin. Term expires January, 1929.

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

Bayard C. Ryder

Robinson C. Frost

WARD 2

Alfred Anderson

Wilfrid J. Brule

John B. McLaughlin

WARD 3

Frank W. Garland

Carl A. Peterson

Alphonse P. Boufford

WARD 4

Warren A. Bodwell

Fred W. Lamb

Frederick N. Walker

WARD 5

John C. O'Brien

William Constant

Peter F. Mahoney

WARD 6

John E. Hislop

Bertrand L. Goulet

Arthur H. Wiggin

WARD 7

James H. Collins

Bernard McLaughlin

Francis T. Sheehan

WARD 8

William E. Gilmore, Jr.

James F. Wylie

Arthur J. Marcouillier

WARD 9

Donald F. Murray

Ernest H. Snow

John Potts

WARD 10

Joseph N. Marcel

Harry E. Curtis

Ralph R. Underwood

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.

REPORT OF THE CITY AUDITOR

REPORT OF THE CITY AUDITOR

STATEMENT OF THE RECEIPTS AND EXPENDITURES OF THE CITY OF MANCHESTER FOR THE YEAR 1927.

R E C E I P T S

TAXES

Received from:

Current year poll taxes	\$53,836.00
Current year property taxes	2,779,231.58
Previous year's poll taxes	23,835.00
Previous year's property taxes	276,974.37

State:

Savings Bank	126,360.94
Railroads	66,350.90
Insurance	12,807.15
Income Tax	75,895.04
Income Tax (Balance 1926)	228.47
Tax Title Redemptions	38,478.55
Tax Deeds	1,441.03

\$3,455,439.03

LICENSES

Received from:

Liquor (Druggists) 1926.....	\$14.00
Liquor (Druggists) 1927.....	17.00
Dog	4,584.50
Amusement	2,352.50
Pool, Billiards, etc.	1,624.00
Milk	792.00
Garbage	58.00
Junk	227.47
Plumbers	90.00
School Board Fees.....	24.00
All Other	2,816.90

\$12,600.37

PERMITS

Received from:

Marriage	\$626.00
Sewer	2,553.77

ANNUAL OFFICIAL REPORT

Automobile (1924)	4,755.40	
Automobile (1927)	89,431.82	
Automobile (1928)	30,252.09	
	<hr/>	\$127,619.08

FINES AND FORFEITS

Received from:

Municipal Court	\$21,601.87	
	<hr/>	\$21,601.87

OTHER GENERAL REVENUE

Received from:

Rents—Practical Arts Auditorium	\$690.00	
Rents—Parks and Commons	180.00	
Rents—City Clerk	200.00	
		\$1,070.00

GENERAL GOVERNMENT

Received from:

Tax Collector:

Costs of Tax Collections	\$5,034.00	
Costs of Tax Titles Redeemed	495.51	

City Hall:

Commission on Telephone Booth.....	5.75	
	<hr/>	\$5,535.26

PROTECTION OF PERSONS AND PROPERTY

Fire Department:

F. A. Floyd.....	\$87.50	
William Andrews	22.50	
Sale of Hose, Refilling Extinguishers, etc.	79.00	
Indicator, etc.	30.00	
	<hr/>	\$219.00

HEALTH AND SANITATION

Received from:

Board of Patients at Hospital	\$485.88	
Sale of Antitoxin	7.00	
Public Comfort Station.....	647.14	
	<hr/>	\$1,140.02

HIGHWAYS

Received from:

Sewers Maintenance	\$957.99	
Street Cleaning	1,551.29	
Highways Maintenance	3,547.26	
Engineers	94.50	
Transportation, Equipment and Supplies	2,999.91	
Highways New (Curbing).....	6,315.57	
Sewers New	8.31	
Highways Resurfacing New	297.78	
	<hr/>	\$15,772.61

EDUCATION

Received from:

Tuition	\$7,146.73	
Sale of Books and Supplies.....	193.01	
Toll Calls	65.74	
Domestic Science Supplies.....	323.12	
Manual Training Supplies	897.63	
Manual Training Supplies — Evening School	78.55	
Gasoline and Oil.....	54.98	
Miscellaneous Receipts	266.20	
	<hr/>	\$9,025.96

LIBRARIES

Received from:

Carpenter Memorial Library:

Fines	\$1,348.56	
Sales and Miscellaneous.....	138.45	
	<hr/>	\$1,487.01

RECREATION

Received from:

Parks and Commons:

Sale of Old Iron.....	\$10.67	
	<hr/>	\$10.67

UNCLASSIFIED

Received from:

Building Department:

Hartford Acc. Co. (Claim).....	\$80.00	
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Broken Glass, etc.....	3.54	
Sale of material.....	14.62	
Board of Adjustment:		
Hearing Fees	280.00	
	<hr/>	\$378.16

PUBLIC SERVICE ENTERPRISES

Water Department

Received from:

Water Receipts	\$187,383.48	
	<hr/>	\$187,383.48

OTHER ENTERPRISES

Received from:

Public Scales	\$340.50	
	<hr/>	\$340.50

CEMETERIES

Received from:

Pine Grove:

Sale of Lots and Graves.....	\$13,545.41
Care of Lots and Graves.....	1,009.50
Interments	3,148.00
Miscellaneous	5,256.62

Valley:

Care of Lots and Graves.....	340.95
Interments	188.00
Miscellaneous	430.50

Piscataquog:

Care of Lots and Graves.....	110.00
Interments	70.00
Miscellaneous	42.27

Amoskeag:

Interments	28.00
Miscellaneous	34.00

Merrill:

Interments	10.00
Miscellaneous	4.00
	<hr/>

\$24,217.25

INTEREST

Received from:

Bank Deposits	\$6,517.91
Deferred Taxes	9,132.73

Tax Titles Redeemed.....	2,481.89	
Perpetual Care Funds.....	175.96	
Soldiers' Bonus Fund	538.22	
Miscellaneous	15.68	
	<hr/>	\$18,862.39

MUNICIPAL INDEBTEDNESS

Received from:

Temporary Loans	\$1,550,000.00	
General Loans (Bond Issues):		
Highway and Sewer.....	199,200.00	
Highway, Resurfacing and Sewer.....	199,594.00	
Sinking Fund	50,000.00	
	<hr/>	\$1,998,794.00

AGENCY

Received from:

State Soldiers' Bonus Fund:		
Taxes of 1924.....	\$1,816.00	
Taxes of 1923.....	1,284.00	
Taxes of 1922.....	814.00	
Taxes of 1921.....	750.00	
	<hr/>	\$4,664.00

TRUST FUNDS

Received from:

Pine Grove Perpetual Care Fund.....	\$1,628.20	
Valley Perpetual Care Fund.....	536.50	
Piscataquog Perpetual Care Fund.....	200.00	
Merrill Perpetual Care Fund.....	300.00	
Special Trust Funds:		
Pine Grove	700.00	
Valley	100.00	
Trustees of Cemetery Funds:		
Pine Grove	11,573.26	
Valley	1,841.64	
Piscataquog	352.50	
Merrill	93.00	
Amoskeag	19.00	
Stowell	6.00	
Special Pine Grove	323.65	
Special Valley	58.00	

For Vault Rental	25.00	
For Clerical Services	300.00	
Income from Library Funds.....	466.91	
	<hr/>	\$18,523.66

REFUNDS

Received from:

Appropriation Overdrafts:

Auditor	\$0.45	
Treasurer .....	.85	
Tax Collector	33.05	
City Clerk	4.45	
Building Department	8.10	
Health Department	16.50	
Vital Statistics	2.00	
Highway Department	1,087.15	
Charities Department	69.00	
School Department	976.96	
Free Sunday Concerts (1925).....	500.00	
Board of Adjustments.....	23.96	
Tax Refunds	3.48	
Tailings for 1926.....	34.90	
Accrued Interest	1,822.24	
	<hr/>	\$4,583.09
Total Receipts		\$5,909,267.41
Cash on hand January 1, 1927.....		177,644.67
		<hr/>
		\$6,086,912.08
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EXPENDITURES

GENERAL GOVERNMENT

Mayor, Salaries	\$4,270.00
Other Expenses	861.04
Incidentals	600.00
Aldermen, Salaries	2,600.00
Other Expenses	128.50
Auditor, Salaries	3,830.00
Other Expenses	238.81
Treasurer, Salaries	4,996.50
Other Expenses	854.21

Tax Collector, Salaries.....	8,346.50	
Other Expenses	2,819.69	
Tax Collector Special, Salaries.....	2,576.50	
Commissions	1,057.61	
Assessors, Salaries	17,388.96	
Other Expenses	1,909.43	
Finance Commission, Salaries.....	800.00	
Other Expenses	6.75	
Law, Salary	1,600.00	
Other Expenses	94.51	
City Clerk, Salaries.....	6,734.33	
Other Expenses	1,156.18	
Superintendent of Buildings, Salaries.....	12,792.16	
Other Expenses	973.62	
Repairs to Public Buildings, Salaries.....	28,962.40	
Other Expenses	26,924.94	
Board of Registration, Salaries.....	2,525.00	
Other Expenses	961.70	
Election Officials, Salaries.....	3,625.00	
Other Expenses	1,312.81	
Land and Buildings Department:		
City Hall, Salaries.....	3,402.00	
Other Expenses	3,319.03	
Old Court House, Salaries.....	1,350.00	
Other Expenses	1,338.58	
Public Comfort Station, Salaries.....	4,536.00	
Other Expenses	1,061.57	
Care of City Clocks.....	600.00	
	<hr/>	\$156,554.33

PROTECTION OF PERSONS AND PROPERTY

Police Commission, Payroll.....	\$241,331.60
Pensions	6,672.50
Other Expenses	16,861.40
Municipal Court, Salaries.....	4,090.00
Fire Department, Payroll.....	218,280.07
Pensions	7,422.06
Call Members	6,833.40
Commissioners	350.00
Other Expenses	32,476.04

Fire Alarm Extension.....	1,052.78	
Sealer of Weights and Measures, Salary.....	2,100.00	
Other Expenses	81.30	
	<hr/>	\$537,551.15

HEALTH AND SANITATION

General Administration, Payroll.....	\$42,758.37	
Other Expenses	10,762.17	
City Hospital, Payroll.....	11,687.53	
Other Expenses	14,337.43	
Vital Statistics, Payroll.....	795.00	
Other Expenses	111.50	
City Physician, Salary.....	1,200.00	
Other Expenses	67.31	
Board of Examiners of Plumbers, Expenses.	50.00	
	<hr/>	\$81,769.31

HIGHWAYS

General Administration, Salaries.....	\$12,100.16	
Other Expenses	1,485.50	
Highways Maintenance, Payroll.....	80,381.45	
Pensions	4,320.96	
Other Expenses	777.25	
Sewers Maintenance, Payroll	31,091.08	
Sewers New, Payroll	24,677.09	
Refuse Disposal, Payroll.....	63,092.66	
Street Cleaning, Payroll.....	31,214.75	
Traffic Regulation, Payroll.....	1,097.14	
Transportation, Equipment and Supplies, Payroll	92,794.57	
Other Expenses	413,201.28	
Engineering, Salaries	13,640.80	
Other Expenses	1,108.16	
Highways New, Payroll	43,340.26	
Highways Resurfacing New, Payroll.....	17,604.53	
Traffic Signal System, Payroll.....	111.66	
Street Lighting	81,784.15	
	<hr/>	\$913,823.45

CHARITIES

General Administration, Salaries.....	\$3,425.00	
Other Expenses	1,214.83	
Outside Relief	50,294.07	
Charitable Gifts	6,200.00	
	<hr/>	\$61,133.90

EDUCATION

General Control, Payroll.....	\$10,424.56	
Other Expenses	14,915.19	
Instruction, Payroll	592,050.42	
Evening Schools	6,216.97	
Pensions	8,207.82	
Other Expenses	42,628.00	
Operation of School Plant, Payroll.....	48,965.17	
Pensions	480.34	
Other Expenses	56,954.72	
Auxiliary Agencies	8,006.59	
Fixed Charges, Payroll.....	22.00	
Other Expenses	1,011.18	
Outlays	2,009.51	
Census, Payroll	723.50	
	<hr/>	\$792,615.97

LIBRARIES

Carpenter Memorial Library, Salaries.....	\$32,676.13	
Other Expenses	12,087.44	
Purchases—Books	4,722.48	
Currier Fund, Books.....	290.97	
Hosley Fund, Books.....	234.18	
Mead Fund, Books	4.38	
	<hr/>	\$50,015.58

RECREATION

Parks and Commons, Payroll.....	\$27,316.04	
Pensions	574.08	
Other Expenses	10,332.31	
Playgrounds, Payroll	3,553.55	
Winter Sports, Payroll.....	1,445.08	
Public Bath Houses, Payroll.....	1,499.99	
Band Concerts	400.00	
Rock Rimmon Park Improvement Fund.....	1,000.00	
	<hr/>	\$46,121.05

UNCLASSIFIED

Damages to Persons and Property.....	\$5,333.05	
Printing City Reports.....	1,091.60	
Patriotic Purposes (Gifts).....	1,899.77	
Printing and Stationery.....	637.82	
Auditing	1,000.00	
Incidentals	3,252.05	
Tax Records, Payroll.....	1,232.50	
Other Expenses	238.75	
Publicity Fund	3,292.03	
Board of Adjustment (Zoning).....	431.47	
Fire Damage Replacement Fund.....	5,000.00	
City Planning Board.....	45.51	
Aviation Field	8,217.68	
Purchase of Textile Field.....	10,000.00	
	<hr/>	\$41,672.23

PUBLIC SERVICE ENTERPRISES

Water Department, Payroll.....	\$73,131.77	
Pensions	4,279.01	
Other Expenses	79,406.43	
High Service Construction, Payroll.....	19,955.46	
Other Expenses	30,166.86	
Public Scales, Salary.....	1,250.00	
Other Expenses	136.64	
	<hr/>	\$208,326.17

CEMETERIES

Pine Grove, Payroll.....	\$33,711.37	
Other Expenses	14,041.56	
Valley, Payroll	7,079.02	
Other Expenses	295.57	
Amoskeag and Others, Payroll.....	466.55	
	<hr/>	\$55,594.07

INTEREST

Temporary Loans	\$25,243.49	
General Loans	220,827.50	
Water Loans	5,680.00	
	<hr/>	\$251,750.99

MUNICIPAL INDEBTEDNESS

Temporary Loans	\$1,488,500.00	
General Loans	460,500.00	
Water Loans	8,000.00	
	<hr/>	\$1,957,000.00

SINKING FUND

General Loans	\$50,000.00	
	<hr/>	\$50,000.00

AGENCY

State Tax	\$308,282.50	
County Tax	247,576.00	
Per Capita School Tax.....	23,532.00	
State Soldiers' Bonus.....	4,664.00	
	<hr/>	\$584,054.50

TRUST FUNDS

Perpetual Care Funds.....	\$2,964.70	
Special Trust Funds.....	800.00	
Trustees Cemetery Funds	10,191.45	
Trustees Cemetery Funds (Bal. 1926).....	795.59	
Vault Rentals—Funds	25.00	
Rock Rimmon Park Improvement Fund.....	180.00	
	<hr/>	\$14,956.74

REFUNDS

Auto Taxes	\$127.77	
Taxes	177.51	
Tax Titles	56,758.81	
Tailings	3.99	
	<hr/>	\$57,068.08

NOT PREVIOUSLY LISTED

New Schools Equipment.....	\$130.00	
Addition to Youngsville School.....	85.00	
	<hr/>	\$215.00

Total Expenditures	\$5,860,222.52	
Cash on hand December 31, 1927.....	226,689.56	
	<hr/>	\$6,086,912.08
	<hr/>	<hr/>

LEONARD O. PARENT,
City Auditor.

CITY OF MANCHESTER, AUDITING DEPARTMENT—CITY DEBT AND INTEREST FOR THE YEAR ENDING DECEMBER 31, 1927.

Date of issue	Time	Purpose of Creation	Registered or Coupon	Rate	Original Amount of Loan	Present Amount of Loan	Annual Payment	Annual Interest	July Jan.	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		\$1,000.00	.....	.....	.....	\$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	28,000.00	\$5,000.00	980.00	\$490.00	.....	.....	.....	In 1931 the amount of payment is \$8,000.00	.....	.....
July 1 1912	20 y. 1932	Highways Sewers Bridges	C 3½		100,000.00	30,000.00	5,000.00	1,050.00	525.00	.....	.....	.....	.....	.....	.....
Sept. 1 1912	20 y. 1932	Central Fire Station	C 3½		105,000.00	35,000.00	5,000.00	1,225.00	.....	.....	\$612.50	.....	In 1932 the amount of payment is \$10,000.00	.....	.....
July 1 1913	20 y. 1933	Kelley Street Bridge	C 4		100,000.00	35,000.00	5,000.00	1,400.00	700.00	.....	.....	.....	.....	.....	.....
Oct. 1 1913	20 y. 1933	Highways Sewers	C 4		100,000.00	35,000.00	5,000.00	1,400.00	.....	.....	.....	700.00	.....	.....	.....
July 1 1914	20 y. 1934	Highways Sewers	C 4		100,000.00	40,000.00	5,000.00	1,600.00	800.00	.....	.....	.....	.....	.....	.....
Mar. 1 1915	20 y. 1935	Destructor Plant Sewers Schools	C 4		150,000.00	90,000.00	10,000.00	3,400.00	.....	.....	1,800.00	.....	.....	.....	.....

June 1 1915	15 y. Hospital Construction	C	4	75,000.00	20,000.00	5,000.00	700.00					\$400.00		\$400.00
Aug. 1 1915	15 y. Elm Street Bridge Sewers	C	4	75,000.00	20,000.00	5,000.00	800.00					\$400.00		
Aug. 1 1916	20 y. Highways Sewers	C	4	100,000.00	50,000.00	5,000.00	2,000.00					1,000.00		
Aug. 1 1916	Bakersville School Sprinkling System	C	4	100,000.00	50,000.00	5,000.00	2,000.00					1,000.00		
July 1 1917	11 y. Refunding Cemetery Loan	C	4	30,000.00	6,000.00	3,000.00	240.00				120.00			
Aug. 1 1917	20 y. Highways, Sewers, Playgrounds, Fire-alarm System, School-Hospital	C	4	200,000.00	110,000.00	10,000.00	4,400.00					2,200.00		
Mar. 1 1919	20 y. Highways Sewers	C	4	300,000.00	125,000.00	25,000.00	4,500.00					2,200.00		
Aug. 1 1920	20 y. New School Bldgs., Equipment and Purchase of Land	C	5	350,000.00	245,000.00	17,500.00	12,250.00					6,125.00		
Sept. 1 1920	10 y. Cemetery Brook Culvert	C	5	25,000.00	10,000.00	2,500.00	500.00					6,125.00		
Jan. 1 1921	New Schools and Equipment	C	5	300,000.00	225,000.00	15,000.00	10,875.00				5,625.00			
Apr. 1 1921	9 y. Drill Tower 6,000 Motor Fire Apparatus 12,000	C	5	18,000.00	8,000.00	2,000.00	350.00				5,250.00			
Apr. 1 1921	Weston School Bldg., Land and Equipment	C	5	63,000.00	45,000.00	3,000.00	2,175.00							
May 1 1921	20 y. New Schools and Equipment	C	5	300,000.00	225,000.00	15,000.00	10,875.00							

Feb. 1 1943	20 y.	C 4	100,000.00	85,000.00	5,000.00	3,300.00	..... 1,700.00 1,600.00	....................	....................
Apr. 1 1923	20 y.	C 4	100,000.00	85,000.00	5,000.00	3,300.00	..... ..... ..... .....	..... ..... ..... .....	..... ..... 1,700.00 1,600.00
May 1 1923	20 y.	C 4	900,000.00	765,000.00	45,000.00	29,700.00	..... ..... ..... .....	..... ..... ..... .....	..... ..... 15,300.00 14,400.00
July 1 1923	5 y.	C 4	125,000.00	50,000.00	25,000.00	2,000.00	....................	....................	....................
July 1 1923	20 y.	C 4	50,000.00	42,500.00	2,500.00	1,700.00	..... ..... ..... .....	..... ..... ..... .....	..... ..... 850.00 850.00
July 1 1923	20 y.	C 4	40,000.00	34,000.00	2,000.00	1,360.00	....................	....................	....................
Oct. 1 1923	20 y.	C 4	60,000.00	51,000.00	3,000.00	2,040.00	..... ..... ..... .....	..... ..... ..... .....	..... ..... 1,020.00 1,020.00
Dec. 1 1923	20 y.	C 4	100,000.00	85,000.00	5,000.00	3,400.00	....................	....................	....................
Aug. 1 1924	10 y.	C 4	100,000.00	80,000.00	10,000.00	3,200.00	..... ..... ..... .....	..... ..... ..... .....	..... ..... 1,600.00 1,600.00
Aug. 1 1924	20 y.	C 4	30,000.00	26,000.00	2,000.00	1,040.00	..... ..... ..... .....	..... ..... ..... .....	..... ..... 520.00 520.00
Dec. 1 1924	20 y.	C 4	35,000.00	31,000.00	2,000.00	1,240.00	..... ..... ..... .....	..... ..... ..... .....	..... ..... \$2000 from 1925-1939 inc. \$1000 from 1940-1944 inc.
June 1 1925	10 y.	C 4	100,000.00	90,000.00	10,000.00	3,400.00	....................	....................	....................
June 1 1925	20 y.	C 4	200,000.00	190,000.00	10,000.00	7,400.00	....................	....................	....................
Aug. 1 1925	8 y.	C 4	16,000.00	14,000.00	2,000.00	560.00	....................	....................	....................

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
Sept. 1 1925	20 y. 1945	Enlarging and Improving Water Works	C	4	150,000.00	142,000.00	8,000.00	5,680.00	.....	.....	2,840.00	.....	From 1925-1940 inc., \$8000	.....	\$6000
June 1 1926	10 y. 1936	New Highways	C	4	100,000.00	100,000.00	10,000.00	3,800.00	.....	.....	2,840.00	.....	From 1941-1944 inc., \$6000	2,000.00	.....
June 1 1926	20 y. 1946	New Sewers	C	4	100,000.00	100,000.00	5,000.00	3,900.00	.....	.....	.....	.....	.....	2,000.00	.....
Aug. 1 1926	5 y. 1931	Macadamizing and New Highways	C	4	100,000.00	100,000.00	20,000.00	4,000.00	.....	2,000.00	.....	.....	.....	.....	.....
Oct. 1 1926	10 y. 1936	Cemetery Brook Culvert	C	4	20,000.00	20,000.00	2,000.00	800.00	.....	.....	.....	400.00	.....	.....	.....
					\$7,645,000.00										

CITY OF MANCHESTER, AUDITING DEPARTMENT—CITY DEBT AND INTEREST FOR THE YEAR ENDING DECEMBER 31, 1927.
Continued.

Purpose of Creation.	Present Amount of Loan	Annual Payment	Annual Interest	Jan. July	Feb. Aug.	March Sept.	Oct.	May Nov.	June Dec.	Sinking Fund
City Debt	\$5,446,500.00									
Payments on General Debt										
Payments on General Interest.....		\$468,500.00								
Payments on Water Interest.....		\$216,827.50								
		\$5,680.00								

CITY OF MANCHESTER, N. H.

Financial Statement

December 31, 1927

REVENUE ACCOUNTS

Assets

CASH, IN BANKS AND OFFICES.....	\$204,232.79
ACCOUNTS RECEIVABLE:	
Taxes of 1921.....	\$22,371.79
Taxes of 1922.....	21,485.55
Taxes of 1923.....	21,168.41
Taxes of 1924.....	15,881.65
Taxes of 1925.....	19,428.77
Taxes of 1926.....	17,607.14
Taxes of 1927.....	350,440.05

468,383.36
34,537.23
12,354.85

TAX TITLES	
TAX DEEDS	
DEPARTMENTAL BILLS RECEIVABLE:	
Fire	\$87.50
Health	154.17
Highway	14,645.34
School	1,001.48
Pine Grove Cemetery.....	394.75
Valley Cemetery	47.75
Piscataquog Cemetery	27.00
Parks and Commons	87.22

16,445.21
1,885.89

WATER

\$737,839.33

Liabilities

CURRENT DEBT:	
Temporary Revenue Loan.....	\$200,000.00
APPROPRIATION BALANCES	49,849.88
REVENUE OF 1927.....	484,425.23
WATER REVENUE	1,885.89
(Reserved for Appropriation When Col- lected)	
TAILINGS	1,678.33

\$737,839.33

NON-REVENUE ACCOUNTS, GENERAL

CASH, IN BANKS AND OFFICES.....	\$22,456.77	APPROPRIATION BALANCES	\$22,456.77
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INDEBTEDNESS

SINKING FUNDS (Cash and Securities)	\$138,639.25	BONDED DEBT (with Sinking Funds) :	
Net Bonded Debt (Balancing Account)	5,189,360.75	Municipal Loan of 1909....	\$50,000.00
		Improvement Loan of 1910.	100,000.00
			\$150,000.00
		BONDED DEBT (Social Bonds) :	
		Fire Loans	\$131,500.00
		Health Loans	17,500.00
		Sewer Loans	1,128,167.00
		Highway Loans	889,667.00
		Bridge Loans	844,000.00
		School Loans	2,030,166.00
		Water Loans	134,000.00
		Cemetery Loans	3,000.00
			5,178,000.00
	\$5,328,000.00		\$5,328,000.00

NON-REVENUE ACCOUNTS, PERSONAL PROPERTY.

City of Manchester (Balancing Account) \$1,244,242.36

DEPARTMENTAL INVENTORIES:

Mayor	\$1,124.10
Aldermen	488.00
Auditor	1,287.40
Treasurer	1,147.00
Tax Collector	2,354.00
City Clerk	1,093.50
ASSISTANTS	20,742.13
City Hall	219.00
Registrars	1,115.25
Buildings	5,621.50
Police	20,816.00
Fire	334,764.00
Scale of Weights and Measures	420.00
Health	21,002.00
Highway	143,520.53
Charities	981.00
Schools	303,464.48
Library Books	244,013.00
Library Furniture	30,320.00
Parks and Playgrounds	14,016.39
Water	74,820.74
Public Scales	188.91
Pine Grove Cemetery	16,227.38
Valley Cemetery	746.75
Amoskeag Cemetery	86.95
Piscataquog Cemetery	62.35
Engineers	3,000.00

\$1,244,242.36

\$1,244,242.36

NON-REVENUE ACCOUNTS, TRUST AND INVESTMENT FUNDS

CASH AND SECURITIES..... \$602,606.78 TRUST FUNDS:

Library Funds:

Dean Fund	\$13,510.47
Mary A. Elliott Fund.....	5,458.06
Eliza A. Eaton Fund.....	4,606.59
Emily A. Smith Fund.....	5,544.32
Michael Prout Fund.....	8,048.20
Moody Currier Fund.....	5,000.00
Edwin Jones Fund.....	5,072.84
John Hosley Fund	5,000.00
John Hosley Income Acct'..	2,037.04
Income Account	890.37

\$55,167.89

Cemetery Funds:

Pine Grove, Perpetual Care..	\$411,834.62
Valley, Perpetual Care.....	79,477.03
Piscataquog, Perpetual Care	11,175.10
Merril Yard, Perpetual Care	4,045.09
Amoskeag, Perpetual Care..	666.07
Stowell, Perpetual Care....	207.70

Pine Grove Specials:

Oliver Gould	500.00
Emily E. Killey	2,537.95
Mary F. Nichols	641.15
Edith F. Stark.....	1,368.70
Antoinette Hill	1,645.03
Lucy E. Hodge.....	241.31
James R. Straw.....	209.21
Clarence M. Woodbury.....	111.56
Mrs. C. D. Welch.....	211.08
Ellen Washburn	100.09
Eleanor J. Annis.....	105.51
William W. Ingham.....	749.60
Elizabeth Alexander	106.86
S. P. Cannon.....	230.55

CITY OF MANCHESTER--AUDITOR'S DEPARTMENT

APPROPRIATION STATEMENT

REVENUE ACCOUNTS	DEBITS					CREDITS					
	PAY-ROLLS	BILLS	DEPARTMENT TRANSFERS	MUNICIPAL TRANSFERS	TOTAL	TOTAL	MUNICIPAL TRANSFERS	DEPARTMENT TRANSFERS	CASH RECEIPTS	APPROPRIATIONS	BALANCE FROM 1925
GENERAL GOVERNMENT											
Mayor	\$4,270.00	\$884.94	-	\$318.96	\$5,450.00	\$5,450.00	-	-	-	\$5,450.00	-
Mayor's Incidentals	-	600.00	-	-	600.00	600.00	-	-	-	600.00	-
Aldermen	2,600.00	128.50	-	71.50	2,800.00	2,800.00	-	-	-	2,800.00	-
City Clerk	5,500.00	229.81	-	333.84	6,063.65	6,063.65	-	-	-	6,063.65	-
Treasurer	4,996.50	824.21	-	144	5,795.85	5,795.85	-	-	-	5,795.85	-
Tax Collector	8,246.50	2,919.69	-	16.96	11,183.15	11,183.15	-	-	-	11,183.15	-
Tax Collector--Special	3,654.11	-	-	3,654.11	\$3,365.89	\$3,365.89	\$150.00	-	-	3,365.89	-
Assessors	17,288.96	1,909.43	-	93.25	19,300.00	19,300.00	-	-	-	19,300.00	-
Finance Commission	-	808.75	-	-	808.75	808.75	-	-	-	808.75	-
Law	1,600.00	94.51	-	105.49	1,800.00	1,800.00	-	-	-	1,800.00	-
City Clerk	6,714.53	1,155.18	\$25.00	488.84	8,498.45	8,498.45	-	-	-	8,498.45	-
Superintendent of Buildings	12,792.10	972.62	1,242.32	-	15,008.10	15,008.10	-	-	-	15,008.10	-
Repairs to Public Buildings	28,982.47	26,624.94	-	1,263.94	57,171.35	57,171.35	-	\$2,007.74	8.10	55,000.00	-
Election Expenses	3,625.90	1,912.81	-	562.19	5,500.00	5,500.00	-	-	83.54	5,500.00	-
Board of Registration	2,525.00	961.70	-	38.30	3,525.00	3,525.00	-	-	-	3,500.00	-
Land and Buildings Department:											
City Hall	3,402.00	3,318.03	288.58	-	7,070.91	7,070.91	-	-	75.01	7,000.00	-
Old Court House	1,350.00	1,339.58	-	-	2,689.58	2,689.58	-	288.58	-	2,400.00	-
Public Comfort Station	4,530.00	1,061.37	70.91	-	5,662.28	5,662.28	-	-	68.48	5,600.00	-
Care of City Clocks	-	600.00	-	100.00	700.00	700.00	-	-	-	700.00	-
PROTECTION OF PERSONS AND PROPERTY											
Police Department	248,004.10	16,861.40	-	134.50	265,000.00	265,000.00	-	-	-	265,000.00	-
Municipal Court	4,000.00	-	-	-	4,000.00	4,000.00	140.00	-	-	3,600.00	-
Fire Department	32,885.53	32,476.04	-	15.36	65,376.93	65,376.93	-	157.92	219.00	265,000.00	-
Sealer of Weights and Measures	2,100.00	81.30	-	-	2,200.00	2,200.00	-	-	-	2,200.00	-
HEALTH AND SANITATION											
Health Department	\$4,445.00	25,009.68	-	478.00	30,000.00	30,000.00	-	-	33.50	89,000.00	-
City Physician	1,200.00	67.31	-	32.69	1,300.00	1,300.00	-	-	-	1,300.00	-
Vital Statistics	795.00	111.50	-	293.50	1,200.00	1,200.00	-	-	-	1,200.00	-
Board of Examiners of Plumbers	-	50.00	-	-	50.00	50.00	-	-	-	50.00	-
RECREATION											
Highways	12,100.16	1,485.50	-	15,423.65	13,423.66	13,423.66	-	15,423.66	-	13,423.66	-
Administration--Maintenance	84,702.41	777.25	164,157.01	-	253,636.67	253,636.67	-	95,089.41	3,547.26	155,000.00	-
Public Maintenance	3,091.08	-	36,203.97	-	39,295.05	39,295.05	-	36,337.46	937.00	1,500.00	-
Disposal of Refuse	61,602.66	-	36,907.34	-	100,000.00	100,000.00	-	-	-	100,000.00	-
City Engineer	51,274.75	42,530.56	-	6.04	76,551.29	76,551.29	-	1,551.29	-	100,000.00	-
Traffic Regulation	1,907.11	-	8,982.86	-	10,000.00	10,000.00	-	-	-	10,000.00	-
Transportation, Equipment and Supplies	92,704.57	413,201.20	4,627.24	-	510,533.01	510,533.01	280.00	308,148.36	4,007.66	1,000.00	-
Engineering	13,440.89	3,108.14	-	-	17,478.96	17,478.96	-	4,654.46	94.50	10,000.00	-
Traffic Signal System	111.65	-	10,369.57	715.81	10,487.23	10,487.23	-	481.23	-	10,000.00	-
Street Lighting	-	81,741.15	-	-	82,000.00	82,000.00	-	-	-	82,000.00	-
CHARITIES											
Administration and Outside Relief	3,425.00	51,596.00	5.60	60.50	55,000.00	55,000.00	5,000.00	-	-	50,000.00	-
Charitable Gifts	-	6,209.10	-	-	6,200.00	6,200.00	-	-	-	6,200.00	-
EDUCATION											
Schools	687,890.78	125,125.19	1,313.17	137.05	793,666.19	793,666.19	-	-	2,866.19	785,000.00	-
Carpeted Memorial Library	32,676.11	17,339.45	-	.96	50,016.54	50,016.54	624.92	-	1,853.92	48,000.00	\$867.54
RECREATION											
Parks and Commons	3,488.73	10,332.31	16,389.54	42.40	30,533.00	30,533.00	-	-	-	38,500.00	-
Municipal Bath Houses	1,100.00	-	-	-	1,100.00	1,100.00	-	1,153.00	-	1,500.00	-
Training Trees	-	1,000.00	1,000.00	-	1,000.00	1,000.00	-	-	-	1,000.00	-
Rock Terrace Park Improvement Fund	-	1,000.00	-	-	1,000.00	1,000.00	-	-	-	1,000.00	-
Celebrations and Entertainments	-	400.00	-	-	400.00	400.00	-	-	-	400.00	-
UNCLASSIFIED											
Donations and Claims	-	5,333.65	-	0,666.95	15,000.00	15,000.00	-	-	-	12,666.95	-
Printing City Reports	-	1,901.40	-	1,901.40	1,900.00	1,900.00	-	-	-	1,900.00	-
Duties of Officers	-	1,899.77	-	23	1,900.00	1,900.00	-	-	-	1,900.00	-
Printing and Stationery	-	617.82	-	302.18	1,000.00	1,000.00	-	-	-	1,000.00	-
Incidentals	1,132.50	3,590.80	9.80	266.90	5,000.00	5,000.00	-	-	-	5,000.00	-
Archiving	-	1,000.00	-	-	1,000.00	1,000.00	-	-	-	1,000.00	-
Planning and Zoning Board	-	750.00	-	-	750.00	750.00	-	-	-	750.00	-
Adjustment Board (Zoning)	-	431.47	-	124.49	575.96	575.96	550.00	-	2.96	-	-
City Planning Board	-	45.50	-	154.40	200.00	200.00	-	-	-	200.00	-
Pier House Replacement Fund	-	5,000.00	-	-	5,000.00	5,000.00	-	-	-	5,000.00	-
Publicity Fund	-	3,200.00	-	1.07	3,200.00	3,200.00	-	-	-	3,200.00	-
Purchase of Textile Field	-	10,000.00	-	-	10,000.00	10,000.00	-	-	-	10,000.00	-
Aviation Field	-	8,217.68	-	3,817.68	12,000.00	12,000.00	-	-	-	12,000.00	-
PUBLIC SERVICE ENTERPRISES											
Water	77,410.78	\$1,806.41	1,796.57	1.36	164,203.78	164,203.78	80,076.73	80,076.73	721.80	187,203.48	15,176.02
Public Scales	1,250.00	116.64	-	-	1,400.00	1,400.00	-	-	-	1,400.00	-
FEARLESS											
Pine Grove and Merrill Yard	8,213.17	19,041.26	241.24	10,000.74	38,866.91	38,866.91	-	-	11,980.91	47,000.00	-
Valley and Postage	7,079.02	2,077.57	-	4,752.14	14,000.00	14,000.00	-	-	2,252.14	7,500.00	-
Amusement and Other Companies	400.55	-	-	58.45	725.00	725.00	-	-	25.00	500.00	-
INTEREST AND MATURING DEBT											
Interest on Temporary Loans	-	22,219.19	-	-	22,200.00	22,200.00	-	-	-	40,000.00	-
Interest on General Loans	-	220,827.50	-	14,750.51	240,000.00	240,000.00	-	-	-	240,000.00	-
Mortgage Bonds	-	104,896.26	-	\$609.90	105,506.46	105,506.46	-	-	-	105,506.46	-
Sinking Funds	-	168,500.00	-	220.75	168,720.75	168,720.75	-	-	-	168,720.75	-
City Bonds	-	50,000.00	-	-	50,000.00	50,000.00	-	-	-	50,000.00	-
County Tax	-	398,282.50	-	-	398,282.50	398,282.50	-	-	-	398,282.50	-
Per Capital School Tax	-	247,516.00	-	-	247,516.00	247,516.00	-	-	-	247,516.00	-
Taxes After Payment	-	29,532.00	-	-	29,532.00	29,532.00	-	-	-	29,532.00	-
	-	306.25	-	-	305.25	305.25	-	-	1.80	1.48	303.00
	\$1,842,594.95	\$6,015,517.41	\$38,229.22	\$64,255.17	\$84,561,111.81	\$84,561,111.81	\$10,840.00	\$66,641.13	\$267,177.30	\$3,647,318.56	\$16,662.50

APPROPRIATION STATEMENT

NON-REVENUE ACCOUNTS	DEBITS					CREDITS					
	PAY-ROLLS	BILLS	DEPARTMENT TRANSFERS	MUNICIPAL TRANSFERS	TOTAL	TOTAL	MUNICIPAL TRANSFERS	DEPARTMENT TRANSFERS	CASH RECEIPTS	APPROPRIATIONS	BALANCE FROM 1925
Motor Fire Apparatus											
New Highways	\$11,410.26	\$1,022.78	\$54.18	\$1,106.96	\$13,600.00	\$13,600.00	-	-	-	\$13,600.00	-
New Sewers	24,627.00	19,499.26	\$609.90	219,925.52	\$240,000.00	\$240,000.00	-	-	-	\$240,000.00	-
New Schools	-	62,238.53	220.75	87,166.69	\$150,000.00	\$150,000.00	-	-	-	\$150,000.00	-
Additions to Youngville School	-	130.00	-	130.00	260.00	260.00	-	-	-	260.00	-
High Service--Water Construction	19,054.46	30,160.68	-	85.00	49,280.14	49,280.14	-	-	-	49,280.14	-
Highways--Resurfacing New	17,004.22	-	115,919.77	352.55	133,276.54	133,276.54	-	8,577.37	297.75	125,000.00	17,888.02
	\$105,577.34	\$31,454.64	\$374,199.05	\$1,206.00	\$511,416.04	\$511,416.04	\$22,156.77	\$33,872.81	\$14,787.37	\$6,621.65	\$400,000.00

Respectfully submitted,
LEONARD O. PARENT,
City Auditor.

George F. Sargent	411.15
Silas C. Stetson	159.86
Orra V. Chace	441.74
Robert Laing	213.51
Emily Theuner	51.02
Frank M. Randall	105.99
Charles H. Robie	156.16
Rachel B. Ried	525.84
Charles W. Powell	103.10
Maria F. Laport	102.31
George E. Rogers	155.62
Rogler & Grimmer	154.33
Hattie C. Curtis	96.63
Nathaniel Clark	153.31
Cora A. Gile	155.65
Frank Murray	103.84
Tillie F. Robinson	102.05
John C. Peterson	100.75
Frank W. Avery	100.00
James H. Mendell	200.75
Clark and Prescott	150.00
Emma M. Blakeley	100.00
Fannie L. Roper	153.94
Valley Specials:	
Hannah A. Carrier	755.67
E. W. Harrington	2,884.83
Sawyer and Breen	109.37
Elizabeth Holden Healy	100.37
Gale Fund Income Account.	440.59
	<hr/>
	524,738.89

PARKS AND COMMONS FUND:

Rock Rimonon Park Improvement Fund ...

OTHER FUNDS:

Fire Damage Replacement Fund

INVESTMENT FUND:

Suncook Valley Railroad Stock

\$602,606.78

\$602,606.78

LOAN RESOLUTIONS DURING THE YEAR.

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

CITY OF MANCHESTER

IN THE YEAR ONE THOUSAND NINE HUNDRED TWENTY-SEVEN.

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, 1927, 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 4, 1927. 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 1927.

CITY OF MANCHESTER

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

That the sum of Two Million, Five Hundred Sixteen Thousand Five Hundred Dollars (\$2,516,500) 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-seven, 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	\$5,450.00	
Incidentals	600.00	\$6,050.00

ALDERMEN

Salaries and Expenses	\$2,800.00
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CITY AUDITOR

Salaries and Expenses	\$4,400.00
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CITY TREASURER

Salaries and Expenses.....	\$5,850.00
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TAX COLLECTOR

Salaries and Expenses	\$10,700.00
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ASSESSORS

Salaries and Expenses.....	\$19,300.00
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CITY SOLICITOR

Salary and Expenses	\$1,800.00
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CITY CLERK

Salaries and Expenses	\$8,400.00
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BOARD OF REGISTRARS

Salaries and Expenses	\$3,500.00
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CITY PHYSICIAN

Salary and Expenses	\$1,300.00
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CITY WEAIGHER

Salary and Expenses	\$1,400.00
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SEALER OF WEIGHTS AND MEASURES

Salary and Expenses.....	\$2,200.00
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FINANCE COMMISSION

Salaries and Expenses	\$900.00
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SCHOOL DEPARTMENT

Salaries and Expenses	\$785,000.00
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DEPARTMENT OF HIGHWAYS

Salaries and Expenses	\$380,000.00
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PARKS, PLAYGROUNDS AND COMMONS

Salaries and Expenses.....	\$42,500.00	
Municipal Bath Houses	1,500.00	44,000.00

POLICE DEPARTMENT

Salaries and Expenses	\$265,000.00	
Salaries and Expenses, Police Court.....	3,650.00	\$268,650.00

FIRE DEPARTMENT

Salaries and Expenses	\$265,000.00
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HEALTH DEPARTMENT

Salaries and Expenses	\$80,000.00
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DEPARTMENT OF BUILDINGS

Salaries and Expenses.....	\$70,000.00
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DEPARTMENT OF CEMETERIES

Salaries and Expenses	\$55,000.00
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DEPARTMENT OF CLARITIES

Salaries and Expenses	\$50,000.00
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CITY LIBRARY

Salaries and Expenses	\$48,000.00
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STREET LIGHTING

Lighting Streets	\$82,500.00
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LANDS AND BUILDINGS DEPARTMENT

City Hall	\$7,000.00	
Old Court House	2,400.00	
Public Comfort	5,600.00	\$15,000.00

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
Goodwill Center	200.00
Louis Bell Post G. A. R. Graves.....	500.00
Manchester War Veterans	100.00
Thornton Naval Veterans' Association.....	100.00
Sweeney Post, American Legion.....	100.00
William Jutras Post, American Legion.....	100.00
Amoskeag Old Home Week Celebration.....	200.00
Manchester Post Legion	100.00
Veterans of Foreign Wars	100.00
Y. W. C. A.	200.00

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., 172d Field Art., N. H. N. G. ..	100.00	
San Ygnacio Outpost, 1st N. H. Inf.	100.00	
Decoration of World War Soldiers' Graves.....	100.00	
Louis Bell Post, G. A. R.	100.00	
Spanish War Veterans	100.00	\$8,100.00

STATE AND COUNTY TAXES

State Tax	\$308,282.50	
County Tax	247,576.00	
Per Capita School Tax	23,532.00	\$579,390.50

INTEREST ACCOUNT

General Loans	\$240,000.00	
Temporary Loans	40,000.00	\$280,000.00

MUNICIPAL INDEBTEDNESS

General Loans	\$468,500.00
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REFUNDS

Abatements and Payments	\$300.00
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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	5,500.00
Rock Rimmon Park	1,000.00
Board of Examiners of Plumbers.....	50.00
Band Concerts	400.00
Municipal Audit	1,000.00
Planning and Zoning Board.....	750.00
Fire Damage Replacement Fund.....	5,000.00
Publicity Fund	2,500.00

Traffic Signal System	10,000.00
Trimming Trees	1,000.00
February 15, 1927 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 INTEREST ON DEPOSITS OF THE CITY OF
MANCHESTER.

CITY OF MANCHESTER

IN THE YEAR ONE THOUSAND NINE HUNDRED TWENTY-SEVEN.

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

That the moneys of the City of Manchester be deposited in such bank or banks in said city as shall pay the largest rate of interest to said City of Manchester upon daily balances in said bank or banks from the first day of May 1927 to the first day of May 1928, and that the City Treasurer be and hereby is instructed to advertise for bids from the banks of the City of Manchester by sending to each of said banks a copy of this resolution; the City of Manchester by its agent, the Treasurer of said city, reserving the right to reject any and all bids and call for such other bids as may be necessary to carry out the intent of this resolution, and be it further

Resolved, that the Mayor and the Treasurer of said City of Manchester are hereby authorized and empowered to accept such bid or bids as will give the City of Manchester the largest rate of interest upon the daily balances on deposits of the moneys of said City of Manchester in said bank or banks from the first day of May 1927 to the first day of May 1928; and be it further

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

April 5, 1927. 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 FIFTY THOUSAND (\$50,000)
DOLLARS MUNICIPAL BONDS.

CITY OF MANCHESTER

IN THE YEAR ONE THOUSAND NINE HUNDRED TWENTY-SEVEN.

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

That the sum of Fifty Thousand (\$50,000) 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 Fifty Thousand (\$50,000) Dollars to be appropriated as follows:

For new sewers..... \$50,000

Said bonds to be dated June 1, 1927, and payable to bearer as follows:

Three Thousand (\$3,000) Dollars on each of the following dates:

June 1, 1928	June 1, 1933
June 1, 1929	June 1, 1934
June 1, 1930	June 1, 1935
June 1, 1931	June 1, 1936
June 1, 1932	June 1, 1937

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

June 1, 1938	June 1, 1943
June 1, 1939	June 1, 1944
June 1, 1940	June 1, 1945
June 1, 1941	June 1, 1946
June 1, 1942	June 1, 1947

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 June and December 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 3, 1927. 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 FIFTY THOUSAND (\$50,000)
DOLLARS MUNICIPAL BONDS.

CITY OF MANCHESTER

IN THE YEAR ONE THOUSAND NINE HUNDRED TWENTY-SEVEN.

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

That the sum of Fifty Thousand (\$50,000) 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 Fifty Thousand (\$50,000) Dollars to be appropriated as follows:

For Macadamizing existing highways.....	\$50,000
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Said bonds to be dated June 1, 1927, and payable to bearer as follows:

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

June 1, 1928

June 1, 1930

June 1, 1929

June 1, 1931

June 1, 1932

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 June and December 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 3, 1927. 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-SEVEN.

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 May 1, 1927, and payable to bearer as follows:

Seven Thousand (\$7,000) Dollars on each of the following dates:

May 1, 1928	May 1, 1933
May 1, 1929	May 1, 1934
May 1, 1930	May 1, 1935
May 1, 1931	May 1, 1936
May 1, 1932	May 1, 1937

Six Thousand (\$6,000) Dollars on each of the following dates:

May 1, 1938	May 1, 1940
May 1, 1939	May 1, 1941

May 1, 1942

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 May and November 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 3, 1927. 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-SEVEN.

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, 1927, 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 such 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 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 7, 1927. 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 EIGHT THOUSAND (\$8,000)
DOLLARS FOR CEMENT WALL IN SIMPSON PARK.

CITY OF MANCHESTER

IN THE YEAR ONE THOUSAND NINE HUNDRED TWENTY-SEVEN.

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

For the purpose of building a cement wall in Simpson Park, the Mayor is hereby authorized to make a temporary loan in the sum of Eight Thousand (\$8,000) 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.

June 7, 1927. In Board of Mayor and Aldermen. Passed to be
Enrolled

ARTHUR E. MOREAU,
Mayor.

A true copy. Attest:

(Signed) WILLIAM E. GILMORE, JR.
City Clerk, Pro-Tempore.

RESOLUTION MAKING A TEMPORARY LOAN OF FIFTEEN THOUSAND
(\$15,000) DOLLARS FOR ACQUIRING LAND AND CONSTRUCTING
AN AVIATION FIELD.

CITY OF MANCHESTER

IN THE YEAR ONE THOUSAND NINE HUNDRED TWENTY-SEVEN.

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

That for the purposes of acquiring land and constructing an aviation field thereon the Mayor be and hereby is 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 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.

August 2, 1927. In Board of Mayor and Aldermen. Passed to be
Enrolled

ARTHUR E. MOREAU,
Mayor.

A true copy. Attest:

(Signed) WILLIAM E. GILMORE, Jr.
City Clerk, Pro-Tempore.

RESOLUTION MAKING A TEMPORARY LOAN OF TEN THOUSAND (\$10,000)
DOLLARS FOR THE PURCHASE OF TEXTILE FIELD.

CITY OF MANCHESTER

IN THE YEAR ONE THOUSAND NINE HUNDRED TWENTY-SEVEN.

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

That for the purpose of raising the sum of Ten Thousand (\$10,000) for a partial payment on purchase of Textile Field, the Mayor be and hereby is authorized to make a temporary loan of the sum of Ten Thousand (\$10,000) 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 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.

August 2, 1927. In Board of Mayor and Aldermen. Passed to be
Enrolled

ARTHUR E. MOREAU,
Mayor.

A true copy. Attest:

(Signed) WILLIAM E. GILMORE, JR.
City Clerk, Pro-Tempore.

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

CITY OF MANCHESTER

IN THE YEAR ONE THOUSAND NINE HUNDRED TWENTY-SEVEN.

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 August 1, 1927, and payable to bearer as follows:

Seven Thousand (\$7,000) Dollars on each of the following dates:

August 1, 1928	August 1, 1933
August 1, 1929	August 1, 1934
August 1, 1930	August 1, 1935
August 1, 1931	August 1, 1936
August 1, 1932	August 1, 1937

and Six Thousand (\$6,000) Dollars on each of the following dates:

August 1, 1938	August 1, 1940
August 1, 1939	August 1, 1941

August 1, 1942

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 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 2, 1927. In Board of Mayor and Aldermen. Passed to be

Enrolled.

ARTHUR E. MOREAU,

Mayor.

A true copy. Attest:

(Signed) WILLIAM E. GILMORE, JR.
City Clerk, Pro-Tempore.

RESOLUTION AUTHORIZING AN ISSUE OF SEVENTY-FIVE THOUSAND (\$75,000) DOLLARS MUNICIPAL BONDS.

CITY OF MANCHESTER

IN THE YEAR ONE THOUSAND NINE HUNDRED TWENTY-SEVEN.

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

That the sum of Seventy-five Thousand (\$75,000) 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 Seventy-five Thousand (\$75,000) Dollars to be appropriated as follows:

For macadamizing existing highways.....\$75,000

Said bonds to be dated August 1, 1927, and payable to bearer as follows:

Fifteen Thousand (\$15,000) Dollars on each of the following dates:

August 1, 1928

August 1, 1930

August 1, 1929

August 1, 1931

August 1, 1932

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 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 2, 1927. In Board of Mayor and Aldermen. Passed to be Enrolled.

ARTHUR E. MOREAU,
Mayor.

A true copy. Attest:

(Signed) WILLIAM E. GILMORE, JR.
City Clerk, Pro-Tempore.

RESOLUTION AUTHORIZING TEMPORARY LOAN OF SEVEN THOUSAND (\$7,000) FOR COMPENSATION OF SPECIAL TAX COLLECTING AGENTS.

CITY OF MANCHESTER

IN THE YEAR ONE THOUSAND NINE HUNDRED TWENTY-SEVEN.

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

SECTION 1. That the sum of \$7,000 be and is hereby appropriated for the use of the Collector of Taxes, to be expended under his authority for the purpose of compensating special collecting agents, to be employed in the collection of outstanding poll taxes.

SECT. 2. The Mayor and City Treasurer are hereby authorized to borrow said amount of \$7000 and to give the note of the City of Manchester therefor.

SECT. 3. This resolution shall take effect upon its passage and all acts inconsistent therewith are hereby repealed.

September 6, 1927. In Board of Mayor and Aldermen. Passed to be Enrolled.

ARTHUR E. MOREAU,
Mayor.

A true copy. Attest:

(Signed) WILLIAM E. GILMORE, JR.
City Clerk, Pro-Tempore.

RESOLUTION AUTHORIZING TEMPORARY LOAN OF EIGHT THOUSAND
(\$8,000) DOLLARS.

CITY OF MANCHESTER

IN THE YEAR ONE THOUSAND NINE HUNDRED TWENTY-SEVEN.

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

For the purpose of constructing a permanent roadway in Derryfield Park, leading to the Weston Observatory, the Mayor is hereby authorized to make a temporary loan in the sum of Eight Thousand (\$8,000) 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 (12) months from the date of issue: said sum to be expended under the authority of the Parks and Playgrounds Commission for the above mentioned purpose only, and

Be it further resolved, that this resolution take effect upon its passage.

September 6, 1927. In Board of Mayor and Aldermen. Passed to be
Enrolled.

ARTHUR E. MOREAU.

Mayor.

A true record. Attest:

(Signed) WILLIAM E. GILMORE, JR.
City Clerk, Pro-Tempore.

RESOLUTION TRANSFERRING FUNDS FROM THE ZONING AND PLANNING
BOARD TO THE BOARD OF ADJUSTMENT AND CITY PLANNING BOARD.

CITY OF MANCHESTER

IN THE YEAR ONE THOUSAND NINE HUNDRED TWENTY-SEVEN.

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

That the sum of \$550 be and is hereby appropriated for the use of the Board of Adjustment, and the sum of \$200 for the use of the City Planning Board, said sums to be transferred from the 1927 appropriation of \$750 made for the use of the Zoning and Planning Board which has gone out of existence.

Be it further resolved, that this resolution shall take effect upon its passage.

October 4, 1927. In Board of Mayor and Aldermen. Passed to be Enrolled.

ARTHUR E. MOREAU,
Mayor.

A true copy. Attest:

(Signed) WILLIAM E. GILMORE, JR.
City Clerk, Pro-Tempore.

RESOLUTION AUTHORIZING THE CITY AUDITOR TO MAKE CERTAIN TRANSFERS.

CITY OF MANCHESTER

IN THE YEAR ONE THOUSAND NINE HUNDRED TWENTY-SEVEN.

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.....	\$5,650.00
To Department of Charities.....	\$5,000.00
To the Highway Department.....	200.00
To the Tax Collector's Department.....	450.00
	————— \$5,650.00
	=====
From the Damage and Claim Account.....	\$440.00
To appropriation Municipal Courts.....	\$440.00
	=====
From the Interest on Temporary Loans Account...	\$6,000.00
To the School Board Appropriation.....	\$6,000.00
	=====

Resolved, that this resolution shall take effect upon its passage.
December 6, 1927. In Board of Mayor and Aldermen. Passed to be Enrolled.

ARTHUR E. MOREAU,
Mayor.

A true record. Attest:

(Signed) WILLIAM E. GILMORE, JR.
City Clerk, Pro-Tempore.

REPORT OF THE CITY TREASURER

For the Year 1927

Cash on hand January 1, 1927..... \$177,644.67

RECEIPTS

Receipts for January	\$122,354.30
Receipts for February	460,769.75
Receipts for March	375,891.16
Receipts for April	496,897.80
Receipts for May	93,371.42
Receipts for June	305,219.20
Receipts for July	1,325,614.86
Receipts for August	56,269.86
Receipts for September	292,268.19
Receipts for October	411,278.25
Receipts for November	139,456.81
Receipts for December	1,829,875.81

Total Receipts 5,909,267.41

\$6,086,912.08

=====

EXPENDITURES

January Warrants

Warrant No. 1	\$22,894.78
2	94,548.20
3	31,327.26
4	13,661.09
5	89,372.37

\$251,803.70

February Warrants

Warrant No. 6	\$14,787.56
7	70,981.88
8	12,716.80
9	16,988.37
10	12,615.09
11	84,243.30

\$212,333.00

March Warrants

Warrant No. 12	.....	\$16,685.64	
13	.....	305,205.75	
14	.....	33,573.76	
15	.....	14,675.95	
16	.....	14,445.15	
17	.....	76,896.91	
		<hr/>	\$461,483.16

April Warrants

Warrant No. 18	.....	\$11,130.85	
19	.....	19,529.62	
20	.....	167,603.41	
21	.....	34,750.71	
22	.....	17,535.92	
23	.....	90,427.00	
		<hr/>	\$340,977.51

May Warrants

Warrant No. 24	.....	\$17,918.20	
25	.....	164,487.86	
26	.....	36,711.10	
27	.....	18,618.94	
28	.....	91,099.65	
		<hr/>	\$328,835.75

June Warrants

Warrant No. 29	.....	\$17,766.01	
30	.....	17,584.29	
31	.....	194,913.31	
32	.....	137,511.69	
33	.....	19,245.47	
34	.....	30,507.45	
		<hr/>	\$417,528.22

July Warrants

Warrant No. 35	.....	\$14,728.66	
36	.....	18,646.09	
37	.....	265,864.60	
38	.....	36,016.43	
39	.....	19,567.76	
40	.....	41,771.24	
		<hr/>	\$396,594.78

August Warrants

Warrant No. 41	.....	\$20,150.28	
42	.....	583,386.89	
43	.....	37,484.91	
44	.....	62,412.56	
45	.....	21,916.00	
46	.....	27,745.13	
		<hr/>	\$753,095.77

September Warrants

Warrant No. 47	.....	\$8,880.34	
48	.....	157,911.93	
49	.....	17,843.84	
50	.....	34,674.49	
51	.....	17,713.09	
52	.....	68,347.79	
		<hr/>	\$305,371.48

October Warrants

Warrant No. 53	.....	\$20,964.86	
54	.....	19,776.62	
55	.....	135,113.18	
56	.....	34,068.35	
57	.....	14,797.90	
58	.....	89,213.83	
		<hr/>	\$313,934.74

November Warrants

Warrant No. 59	.....	\$16,535.04	
60	.....	113,984.28	
61	.....	15,529.89	
62	.....	17,936.17	
63	.....	15,042.29	
64	.....	16,782.69	
65	.....	69,555.62	
		<hr/>	\$265,365.98

December Warrants

Warrant No. 66	.....	\$16,348.67	
67	.....	13,002.01	
68	.....	1,624,142.82	
69	.....	17,842.32	

ANNUAL OFFICIAL REPORT

70	12,941.22
71	12,391.33
72	33,911.48
73	82,318.58
	<hr/>
	\$1,812,898.43
Total Expenditures	\$5,860,222.52
Cash on hand December 31, 1927.....	226,689.56
	<hr/>
	\$6,086,912.08
	<hr/> <hr/>

Respectfully submitted,

W. O. McALLISTER,
City Treasurer.

TAX COLLECTOR'S REPORT

MANCHESTER, N. H., April 3, 1928.

Mr. Leonard O. Parent, City Auditor:

DEAR SIR:

I submit herewith statement of taxes collected for the years 1921 to 1927, inclusive, from January 3, 1927, and ending December 29, 1927, inclusive.

Yours truly,

ARTHUR J. BEAUDET,

Tax Collector.

Year.	Balance.	Adt'l W.	Collected.	Abatement.	Balance.
1921.....	\$35,728.45	\$10.00	\$1,994.34	\$11,372.32	\$22,371.79
1922.....	30,887.25	10.00	2,127.35	7,284.35	21,485.55
1923.....	33,226.92	25.00	3,503.95	8,579.56	21,168.41
1924.....	27,725.94	20.00	4,777.49	7,118.20	15,877.25
1925.....	32,584.29	51.00	8,229.98	4,980.82	19,424.49
1926.....	306,568.38	1,338.05	284,840.26	5,459.03	17,607.14
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	\$466,748.23	\$1,454.05	\$305,473.37	\$44,794.28	\$117,934.63

COLLECTIONS FOR THE YEAR 1927.

Original Warrants	\$3,226,541.83
Additional Warrants	1,415.65
	<hr/>
	\$3,227,957.48
Poll Collected	\$53,836.00
Property Collected	\$2,779,231.58
2% Discount	25,574.55
Abatements Poll	2,042.00
Abatements Property	16,833.30
	<hr/>
Uncollected 1927 Taxes.....	\$350,440.05

MISCELLANEOUS COLLECTIONS.

Interest on Deferred Taxes.....	\$9,132.73
Cost on Deferred Taxes.....	5,034.00
Tax Titles (Deeds)	1,441.03
Tax Titles (Redemptions)	38,450.83
Tax Titles (Cost)	495.51
Tax Titles (Interest)	2,481.89
<hr/>	
Total Amount Collected on Miscellaneous.....	\$57,035.54

LIST OF EXEMPT PROPERTY FOR 1927

CITY SCHOOLS

High School, Beech 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-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.....	9,00.00	
	<hr/>	\$90,000.00
Parker School, South Main St.		
Building	\$36,120.00	
19,402 sq. ft. land.....	3,880.00	
	<hr/>	\$40,000.00
Bakersville School, Elm-Shasta Sts.		
Building	\$101,000.00	
126,825 sq. ft. land.....	19,000.00	
	<hr/>	\$120,000.00
Stark District School, River Rd.		
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
Goffs Falls School, Brown Ave.		
Building	\$23,100.00	
47,646 sq. ft. land	1,900.00	
	<hr/>	\$25,000.00
Harvey District School, Willow St.		
Building	\$2,200.00	
19,800 sq. ft. land	100.00	
	<hr/>	\$2,300.00
Webster Mills School, Pond 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, Pearl St.

Building	\$25,740.00	
21,331 sq. ft. land	4,260.00	
		<hr/>
		\$30,000.00

Varney School, Bowman-Mast Sts.

Building	\$51,440.00	
57,128 sq. ft. land	8,560.00	
		<hr/>
		\$60,000.00

Hallsville School, Jewett-Hayward Sts.

Building	\$60,600.00	
44,000 sq. ft. land	4,400.00	
		<hr/>
		\$65,000.00

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/> \$3,488,180.00

CITY ENGINE HOUSES

Central Station, Vine St.

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

Main St. Engine House

Building	\$30,513.00	
17,950 sq. ft.	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

City Hose House, South Elm St.

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

City Hose House and Ward Room—Somerville St.

Building	\$20,420.00	
10,527 sq. ft. land.....	1,580.00	
	<hr/>	\$22,000.00

City Engine House, Weston-Concord Sts.

Building	\$12,000.00	
15,000 sq. ft. land	1,500.00	
	<hr/>	\$13,500.00

City Hose House, Brown Ave.

Building	\$1,184.00	
2,337 sq. ft. land	116.00	
	<hr/>	\$1,300.00

City Engine House, So. Main-McDuffie Sts.

Building	\$33,800.00	
7,993 sq. ft. land	1,200.00	
	<hr/>	\$35,000.00

City Hose House, Candia Rd.

Building	\$850.00	
On Water Works land.....	.....
	<hr/>	\$850.00

City Hose House, Mammoth Rd.

Building	\$1,250.00	
28,580 sq. ft. land	2,850.00	
	<hr/>	\$4,100.00

\$388,750.00

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.

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

Old Court House, Franklin St.		
Building	\$21,000.00	
19,000 sq. ft. land.....	19,000.00	
	<hr/>	\$40,000.00
Old Battery Building, 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 Scales, Franklin-Granite to Depot Sts.		
Building	\$27,100.00	
61,936 sq. ft. land.....	92,900.00	
	<hr/>	\$120,000.00
City Yard, Hayward-Valley Sts.		
Building	\$5,800.00	
231,000 sq. ft. land	46,200.00	
	<hr/>	\$52,000.00
Ward Room, Lake Ave.		
Building	\$6,500.00	
3,000 sq. ft. land	1,500.00	
	<hr/>	\$8,000.00
Ward Room, Blodget St.		
Building	\$3,500.00	
9,000 sq. ft. land	4,500.00	
	<hr/>	\$8,000.00
City (Bath House), Railroad St.		
No building .....	.....
12,950 sq. ft. land.....	\$60.00	
	<hr/>	\$60.00
City Stable, District No. 10.....	\$1,200.00	\$1,200.00

City Scales, Franklin St.....	\$300.00	\$300.00
Bath Houses, Derry Rd.		
Building	\$500.00	
Webster Adams land .....	.....
		\$500.00
Bath House, Willow rear.....	\$1,300.00	\$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
South 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, South Manchester.....	50,000.00
Two Bridges, District No. 9.....	2,000.00
Bridge Brown Ave., Goffs Falls	3,500.00
Proctor Ave. Bridge.....	4,000.00
Sewer Construction various streets.....	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 St., 8,883 sq. ft. land.....	\$266.00
Valley Cemetery, Pine St., 19.7 acres land.....	230,000.00
Pine Grove Cemetery, Brown Ave., 265.55 acres land....	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. land	183,000.00
Tremont Common, Pine-Bridge Sts., 98,065 sq. ft. land....	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, Coolidge-Notre Dame Ave., 90,500 sq. ft..	45,200.00
Simpson Park, Notre Dame Ave., 37,227 sq. ft. land.....	11,170.00
Prout Park, Young St., 223,601 sq. ft. land.....	22,300.00
East Side Park, Hall-Central-Lake Ave., 19,363 sq. ft.....	5,000.00
Parker Common, Maple St., 114,000 sq. ft. land.....	11,400.00
Rock Rimmon Park, Youville St., 42.88 acres.....	17,152.00
Walker Park, South 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., 7,964 sq. ft. land.....	320.00
Land Boutwell St., 10,667 sq. ft. land.....	2,400.00
Land Lafayette St., 17,348 sq. ft. land.....	572.00
Land Morgan St., 6,434 sq. ft. land.....	193.00
Land Front St., .94 acres land.....	100.00
Land Lake Shore Rd., 20.76 acres land	520.00
Land Front St., 51,633 sq. ft. land.....	1,035.00
Land Willow-Goffs Falls Rd., 37.26 acres of land.....	930.00
Land Goffs Falls Rd., 56.37 acres of land.....	2,818.00

LAND DEEDED TO CITY ON SALE FOR TAXES

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 29, Blk. 30, Albany, 3,000 sq. ft.....	10.00
Lots 803 to 812, Sampson Ave., 25,000 sq. ft.....	20.00
Land Neal Rd. rear, .57 acres.....	20.00
Lots 175 to 182, Mammoth Rd., 20,000 sq. ft.....	16.00
Lots 126, Grand, 4,000 sq. ft.....	120.00
Lots 332-333-334, Hart Ave., 7,381 sq. ft.....	110.00
Land Thornton St., 2,836 sq. ft.....	30.00
Land South Main St., 11,829 sq. ft.....	1,500.00
Lots 120-121, Berwick, 8,000 sq. ft.....	20.00
Lot 144, Brewster, 4,000 sq. ft.....	10.00
Lot 26, D. & S. Pl., Orchard Ave., 5,000 sq. ft.....	150.00
439-448 Sixth Ave., 5,000 sq. ft.....	10.00
Lots 17-18, Blk. 25, Rhododendron, 10,000 sq. ft.....	10.00
Lot 28, Laxson Ave., 5,000 sq. ft.....	30.00
Lots 81-82-83, W. Mitchell, 6,996 sq. ft.....	500.00
Lots 214-215, Springdale Rd., 4,000 sq. ft.....	80.00
Lots 300-301, Warren Rd., 4,000 sq. ft.....	120.00

Lots 263, Caron Ave., 3,342 sq. ft.	50.00
Lots 180-180a, Garfield, 3,600 sq. ft.	70.00
Bldg. 13, Spring Valley (Sanborn land)	100.00
Lot 36, Derry. 3,833 sq. ft.	38.00
Land Merrill Rd., rear, 8.19 acres.	45.00
Lots 68-69-70, Brunswick, 12,000 sq. ft.	30.00
Lots 837-838, Sampson Ave., 5,000 sq. ft.	10.00
Lots 248-249, Boynton, 7,870 sq. ft.	118.00
Lot 79, Brunswick, 4,000 sq. ft.	10.00
Lot 80, Brunswick, 4,000 sq. ft.	10.00
Lots 24-25, Blk. 25, Rhododendron, 10,000 sq. ft.	10.00
Lot 349, Sixth, 2,500 sq. ft.	10.00
Lots 11-12-13-14-15, near Derry Rd., 6,975 sq. ft.	10.00
Lots 309-310, Fifth, 5,000 sq. ft.	10.00
Lot 37, Boylston, 4,000 sq. ft.	10.00
Lots 94-95-96-97-98, Woodlawn Ave., 11,050 sq. ft.	50.00
Lots 90-91-92-93, Brunswick, 16,000 sq. ft.	40.00
Lots 82-83-84, Brunswick, 12,000 sq. ft.	30.00
Lot 158, Woodlawn Ave., 4,325 sq. ft.	10.00
Lots 101-102-103, Berwick, 12,000 sq. ft.	30.00
Lots 109-110-111-112, Berwick, 16,000 sq. ft.	40.00
Lot 155, Brewster, 4,000 sq. ft.	10.00
Lots 9-10, Boylston, 8,000 sq. ft.	20.00
Lot 30, Mammoth Rd., 4,867 sq. ft.	100.00
Bldg. Merrimack River, Farmer land.	200.00
Lot 117, Groveland Ave., 2,310 sq. ft.	20.00
½ of Lot 157, Groveland Ave., 1,260 sq. ft.	30.00
Lot 433, Dunbar, 1,390 sq. ft.	56.00
Lot 79, Myrtle Ave., 5,000 sq. ft.	25.00
Lot 110, Candia Rd., 4,630 sq. ft.	140.00
Lots 13-14, Blk. 17, Waltham, 10,000 sq. ft.	20.00
Lot 65, Cody, 5,000 sq. ft.	100.00
Lots 2 to 16, Blk. 30, Springfield, 75,000 sq. ft.	75.00
Lot 8, Boylston, 4,000 sq. ft.	10.00
Lots 3 to 16, Blk. 34, Pembroke, 70,000 sq. ft.	70.00
Lots 17 to 30, Blk. 34, Waltham, 70,000 sq. ft.	70.00
Lots 1 to 10, Blk. 23, Massachusetts Ave., 50,000 sq. ft.	55.00
Lot 524, High Gate Ave., 3,000 sq. ft.	8.00
Lots 311-310-150, Woodbine Ave., 14,796 sq. ft.	295.00
Lots 379-380, Fifth, 5,000 sq. ft.	10.00
Lots 93-94-95, St. Clair, 10,184 sq. ft.	305.00
Lots 52-53-54, Joyce Court, 8,238 sq. ft.	247.00
Lot 96, Fairmount Ave., 3,600 sq. ft.	108.00
Lot 49, Boylston, 4,000 sq. ft.	10.00

Lot 22, Centennial, 5,000 sq. ft.....	20.00
Lot 73, Centennial, 5,000 sq. ft.....	20.00
Land, Valley-Foster, 1,110 sq. ft.....	277.00
Passageway, part 293, Co. Pl., Elm rear Beacon, 239 sq. ft.	220.00
Lots 43-44, Stevens, 4,800 sq. ft.....	72.00
L. & B., 569 Blodget St., 5,008 sq. ft.....	1,200.00
Lots 440-441-442, Goffstown Rd., 7,240 sq. ft.....	10.00
Lot 43, Fogg Ave., 3,769 sq. ft.....	60.00
Lot 297, Revere Ave., 5,000 sq. ft.....	50.00
Lot 195, Grant, 5,250 sq. ft.....	50.00
Lots 6-7, Blk. 17, Pembroke, 10,000 sq. ft.....	10.00
Lots 15-16-17, Blk. 17, Waltham, 15,000 sq. ft.....	15.00
Lot 81, Brunswick, 4,000 sq. ft.....	10.00
Lots 18-19-20-21-22-23-24-25, Boylston, 31,900 sq. ft.....	80.00
Lot 41, Boylston, 4,000 sq. ft.....	10.00
Lot 71, Brunswick, 4,000 sq. ft.....	10.00
Lots 88-89, Brunswick, 8,000 sq. ft.....	20.00
Lots 104-105-106-107, Berwick, 20,000 sq. ft.....	50.00
Lots 135-136, Woodlawn Ave., 6,500 sq. ft.....	20.00
Lots 140-141, Brewster, 8,000 sq. ft.....	20.00
Lot 138, Brewster, 4,000 sq. ft.....	10.00
Lots 113-114-115-116-117, Berwick, 20,000 sq. ft.....	50.00
Lot 168, Bradford, 3,100 sq. ft.....	10.00
Lot 166, Bosworth, 2,975 sq. ft.....	10.00
Lot 162, Bradford, 4,000 sq. ft.....	10.00
Lots 11-12, Boylston, 8,000 sq. ft.....	20.00
Lots 1-2-3, Woodlawn Ave., 10,500 sq. ft.....	30.00
Lot 7, Boylston, 4,000 sq. ft.....	10.00
Lots 50-51, Boylston, 8,000 sq. ft.....	20.00
Lots 156-157, Brewster, 8,575 sq. ft.....	20.00
Lots 7 to 14, Blk. 31, Massachusetts Ave., 40,000 sq. ft....	40.00
Part lot 88, Centennial, 5,475 sq. ft.....	20.00
Lot 72, Centennial, 5,000 sq. ft.....	20.00
Lot 56, Olmstead Ave., & Bldg., 7,500 sq. ft.....	200.00
Lots 21-22-23, Blk. 32, Massachusetts Ave., 15,000 sq. ft....	15.00
Land, Willow, 2,585 sq. ft.....	10.00
Lot 7, Blk. 29, Albany, 5,000 sq. ft.....	10.00
Lots 10-12, S. Pl., Sagamore, 9,253 sq. ft.....	138.00
Lots 338-339-340, Fifth, 7,500 sq. ft.....	15.00
Lots 8-9-10, Blk. 17, Pembroke, 15,000 sq. ft.....	15.00
Land, Merrill Rd., 4,059 sq. ft.....	20.00
Lots 437-438, Sixth, 5,000 sq. ft.....	10.00
Land, Goffstown Rd., 20,550 sq. ft.....	205.00
Lot 51, Claremont Ave., 4,000 sq. ft.....	240.00

Lot 223, Revere Ave., 5,000 sq. ft.....	100.00
Lots 70— $\frac{1}{2}$ of 71 Groveland Ave., 3,610 sq. ft.....	40.00
Lots 74-75-76, Brunswick, 12,000 sq. ft.....	30.00
Lot 127, Donahoe, 5,000 sq. ft.....	50.00
Lot 123, Marguerite, 1,875 sq. ft.....	25.00
Lot 20, Blk. 32, Massachusetts Ave., 5,000 sq. ft.....	10.00
Lots 692— $\frac{1}{2}$ of 691, L. & B., 195-199 Lake Ave., 3,750 sq. ft.....	5,000.00
Lot 16, Winthrop, 2,550 sq. ft.....	35.00
Lots 13-14-15, Winthrop, 8,209 sq. ft.....	110.00
Lot 225, Riverbank Rd., 3,000 sq. ft.....	45.00
Land, Wellington Ave., Town Line, 2.79 acres.....	25.00
Land, Conant Rd., 43.86 acres.....	440.00
Lots 102 to 106, First, 13,325 sq. ft.....	10.00
Lots 107 to 110, First, 11,140 sq. ft.....	10.00
Lot 119, Berwick, 3,796 sq. ft.....	10.00
Lot 4, Blk. 5, Springfield, 5,000 sq. ft.....	5.00
Lots 1-2-3, Blk. 5, Massachusetts Ave., 17,350 sq. ft.....	20.00
Lot 6, Mammoth Rd., 4,173 sq. ft.....	42.00
Land, Highland Park Ave., 10,000 sq. ft.....	150.00
Lots 109-110-111, Villa Boulevard, 6,002 sq. ft.....	240.00
Lots 404-405, Gilford, 9,332 sq. ft.....	80.00
Lots 159-160-161, Woodlawn Ave., 11,900 sq. ft.....	30.00
Lot 99, Centennial, 5,198 sq. ft.....	20.00
Lots 19 to 26, Blk. 22, Massachusetts Ave., 40,000 sq. ft...	40.00
Lots 5-6-7-8, Derry Rd., rear, 6,300 sq. ft.....	10.00
Lots 13-14, Pembroke, 10,000 sq. ft.....	10.00
Lots 3-4-5-6-7, Blk. 26, Rhododendron, 25,000 sq. ft.....	25.00
Lot 164, Bradford, 4,000 sq. ft.....	10.00
Lots 142-143, Brewster, 8,000 sq. ft.....	20.00
Lots 145-146-147, Brewster, 12,000 sq. ft.....	30.00
Land, Neal Rd., $\frac{1}{5}$ acre.....	40.00
Lots 114-115-116, Rosedale Ave., 4,950 sq. ft.....	195.00
Lot 834, Sampson Ave., 2,500 sq. ft.....	10.00
Lots 16-18, Sagamore, 9,269 sq. ft.....	138.00
Lot 63, Isabella, 5,000 sq. ft.....	20.00
Lot 62, Brunswick, 40,000 sq. ft.....	10.00
Lot 19, Blk. 25, Rhododendron, 5,000 sq. ft.....	5.00
Lots 17-18, Massachusetts Ave., 10,000 sq. ft.....	10.00
Lots 29-30-31-32, Blk. 22, Massa. Ave., 20,000 sq. ft.....	20.00
Lots 8-9, Blk. 29, Albany, 10,000 sq. ft.....	10.00
Lot 344, Fifth, 2,500 sq. ft.....	10.00
Lots 262-263-264, Overland, 5,737 sq. ft.....	86.00
Lots 8-9, Blk. 26, Rhododendron, 10,000 sq. ft.....	10.00
Lots 1-2, Blk. 26, Rhododendron, 10,000 sq. ft.....	10.00

Lot 833, Sampson Ave., 2,500 sq. ft.....	10.00
Lot 832, Sampson Ave., 2,500 sq. ft.....	10.00
Lots 121-122-123, Groveland Ave., 7,620 sq. ft.....	38.00
Lot 188b, View, 1,194 sq. ft.....	17.00
Lots 32-33-34, Fairmount Ave., 7,291 sq. ft.....	220.00
Land, Neal Rd., 4.9 acres.....	100.00
Land, Union, 4,635 sq. ft.....	235.00
Lots 159-160, Elm, 3,562 sq. ft.....	150.00
Lot 10, near Derry Rd., 1,500 sq. ft.....	10.00
Lots 114-115-116, Broadhead Ave., 16,150 sq. ft.....	400.00
51a-52 Public, 3,600 sq. ft.....	110.00
Land, Neal Rd., 3.45 acres.....	120.00
Lots 26-27-28, Bowditch, 9,760 sq. ft.....	30.00
Lot 29, Bowditch, 3,300 sq. ft.....	10.00
Lots 481 to 500—544 to 563, High Gate, 120,000 sq. ft....	400.00
Lots 1419-1420, Lagrange Ave., 6,000 sq. ft.....	30.00
Lots 1421-1422-1423, LaGrange Ave., 9,711 sq. ft.....	50.00
Lots 1424-1425-1426-1427, 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, 10,000 sq. ft.....	330.00
Lots 479-480-564-565, Morse Ave., 12,000 sq. ft.....	40.00
Lots 11-12, Blk. 32, Worcester, 10,000 sq. ft.....	10.00
Land, Hooksett line, 2.47 acres.....	25.00
Lots 15-16, Blk. 35, Pembroke, 10,000 sq. ft.....	10.00
½ Land, Merrill Rd., 5.74 acres.....	30.00
½ Land, Merrill Rd., 5.74 acres.....	30.00
Lots 30-31-32-33-34, Bowditch, 19,121 sq. ft.....	50.00
Lot 108, Hillside Ave., 5,000 sq. ft.....	25.00
Lots 124-125, Hillside Ave., 6,272 sq. ft.....	31.00
Lots 124-125, Groveland Ave., 5,070 sq. ft.....	25.00
Lots 566 to 571, No. End Park, Sixth Ave., & Bldg.....	900.00
Lot 157, Alameda, 2,361 sq. ft.....	50.00
Lots 445-446-447, Sixth, 7,500 sq. ft.....	12.00
Lot 6177, Clay, 14,352 sq. ft.....	715.00
Lot 36, Boylston, 4,000 sq. ft.....	10.00
Lot 21, Centennial, 5,000 sq. ft.....	20.00
Lot 165, Bosworth, 4,280 sq. ft.....	10.00
Lot 52, Boylston, 4,000 sq. ft.....	10.00
Lot 159, Dickey, 5,000 sq. ft.....	100.00
Lots 20-21, Rhododendron, 10,000 sq. ft.....	10.00
Lots 16-19, near Derry Rd., 2,910 sq. ft.....	10.00
Lots 11-12, Lyons Pl., 7,825 sq. ft.....	75.00

Lots 33-34, Kimball Ave., 22,477 sq. ft.....	280.00
Lots 46-47, Myrtle Ave., 10,000 sq. ft.....	75.00
Lots 271 to 274, Bell Ave., 10,654 sq. ft.....	145.00
Lot 9, near Derry Rd., 2,210 sq. ft.....	10.00
Lot 88, Rosemont Ave., 4,050 sq. ft.....	245.00
Lot 71, Elmwood Ave., 4,050 sq. ft.....	325.00
Lots 145-146, Calef Rd., 9,989 sq. ft.....	600.00
Lots 260-260½-261-261½, Silver, 6,848 sq. ft.....	70.00
Lot 469, Seventh, 2,500 sq. ft.....	10.00
Lot 163, Bradford, 4,000 sq. ft.....	10.00
Lots 359-360, Sixth, 5,000 sq. ft.....	10.00
Lot 749, Spruce, 2,500 sq. ft.....	2,500.00
Lot 76, Mast Rd. Terrace, Comeau, 10,475 sq. ft.....	25.00
Lot 16, Blk. 29, Albany, 5,000 sq. ft.....	5.00
Lot 17, Blk. 29, Rhododendron, 5,000 sq. ft.....	5.00
Lots 29-30-31, Springfield, 15,000 sq. ft.....	15.00
Lots 2-3, Blk. 31, Massachusetts Ave., 10,000 sq. ft.....	10.00
Lot 45, Centennial, 5,000 sq. ft.....	33.00
Lots 154-155, Wilson Ave., 5,705 sq. ft.....	30.00
Bldg., Silver, on Hoyt land.....	1,000.00
Lots 82-83-84-85-86, Gold, 8,587 sq. ft.....	100.00
Lot 8, Oak Hill Ave., 5,713 sq. ft.....	115.00
Lots 246-247-248, Bridge, 10,813 sq. ft.....	165.00
Lot 250, Bell Ave., 3,045 sq. ft.....	40.00
Lot 42, Harwich, 3,262 sq. ft.....	16.00
Lots 361-362, Sixth, 5,000 sq. ft.....	10.00
Lots 193-194, Groveland Ave., 4,130 sq. ft.....	25.00
Lot 32, Blk. 3, Michigan Ave., 5,000 sq. ft.....	25.00
Lots 11-12, Blk. 12, Rhododendron, 10,000 sq. ft.....	10.00
Lots 9-10, Blk. 12, Albany, 10,000 sq. ft.....	10.00
Lots 50-51-52-53, Westland Ave., 10,000 sq. ft.....	150.00
Lots 56-57-58-59, Woodlawn Ave., 15,900 sq. ft.....	40.00
Lot 67, Brunswick, 4,000 sq. ft.....	10.00
L. & B., 204 Chestnut, 2,500 sq. ft.....	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
Soeurs de Charite de la Providence, 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	\$15,000.00	
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's 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.		
Buildings	\$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	\$85,655.00	
18,690 sq. ft. land.....	9,345.00	
	<hr/>	\$95,000.00
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/>
Part exempt			\$3,000.00
St. Joseph's Church and Girls' School, Pine- Lowell			
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		
51,433 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 Grammar School, Pine-Bridge Sts.		
Building	\$283,475.00	
33,055 sq. ft. land	16,525.00	
	<hr/>	\$300,000.00
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		
Building	\$3,000.00	
15,000 sq. ft. land	5,250.00	
	<hr/>	\$8,250.00
Sacred Heart Church, South Main St.		
Building	\$35,000.00	
25,083 sq. ft. land	5,000.00	
	<hr/>	\$40,000.00
Sacred Heart Parish, Sisters' House, 223 South Main St.		
Building	\$5,500.00	
Church lot .....	.....
	<hr/>	\$5,500.00
Sacred Heart Parish Parsonage, 247 South Main St.		
Building	\$6,037.00	
19,596 sq. ft. land	3,963.00	
	<hr/>	\$10,000.00

Our Lady of Perpetual Help Church and
Parsonage

Building	\$25,100.00	
99,329 sq. ft. land	9,900.00	
	<hr/>	\$35,000.00

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 Cool-
idge Ave.

Building, on Church lot.....	\$6,000.00	\$6,000.00
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St. Francis Church, South 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	
15,141 sq. ft. land.....	8,350.00	
	<hr/>	\$20,000.00
St. Antoine de Padoue Parsonage,, 172 Belmont		
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, Hall-Silver Sts.		
Building	\$4,940.00	
5,606 sq. ft. land.....	560.00	
	<hr/>	\$5,500.00
St. Raphael's Church, Order of St. Benedict		
Building	\$45,200.00	
59,239 sq. ft. land.....	14,800.00	
	<hr/>	\$60,000.00
Order of St. Benedict, Parsonage, Ferry St.		
Building part exempt.....	\$6,500.00	
4,025 sq. ft. land	1,000.00	
	<hr/>	off \$2,500
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, Church lot.....	\$5,500.00	\$5,500.00
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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, Kelley St.

94,660 sq. ft. land.....	\$14,200.00	\$14,200.00
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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

Notre Dame Orphanage, Notre Dame-Wayne
St.

Building	\$26,000.00	
30,000 sq. ft. land.....	9,000.00	
	<hr/>	\$35,000.00

L'Orphelinat St. Pierre, 55 Alsace St.

Building	\$44,780.00	
101,477 sq. ft. land.....	15,220.00	
		<hr/>
		\$60,000.00

L'Hospital Notre Dame, 1/2-406-408 Main St.

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

L'Hospital Notre Dame, 1/2-426-428 Main St.

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

L'Hospital Notre Dame, 1/2-438-440 Main St.

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

Mount St. Mary's Convent, Laurel St.

Building	\$64,790.00	
44,100 sq. ft. land.....	13,210.00	
		<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	\$1,310.00
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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-
135 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, 78-80 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 3414-3505-3506-3507-3510-3639-3681- 3683-3674—62,900 sq. ft.	\$5,650.00	\$5,650.00
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St. Jean de Baptiste Parish, 117 Youville St.

Building	\$4,500.00	
10,000 sq. ft. land	1,000.00	
	<hr/>	\$5,500.00

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	\$11,145.00
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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, Sisters' Home, 48 Henriette St.		
School building	\$3,815.00	
4,647 sq. ft. land	185.00	
	<hr/>	\$4,000.00
St. Edmond's Church, Pinard-Henriette Sts.		
Building	\$10,800.00	
43,905 sq. ft. land	1,200.00	
	<hr/>	\$12,000.00
St. Edmond's Parish, Lots Edmond St.		
Lots 98-99-110 to 112.....	\$280.00	\$280.00
The Hellenic Orthodox Community, 261 Pine		
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 Merimack St.

Building, part exempt.....	\$3,200.00	
5,000 sq. ft. land	1,000.00	
	<hr/>	off \$2,400.00

Roman Catholic Bishop, 99 Lowell, Brothers' Home

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

Roman Catholic Bishop, 109 Lowell St.

Building	\$1,568.00	
16,050 sq. ft. land	10,432.00	
	<hr/>	\$12,000.00

Mount Saint Joseph, Pond Rd.

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

CATHOLIC CEMETERIES

St. Augustine's, South Beech St., 4.12 acres	\$2,060.00
St. Augustine's, South Beech St. (2) 20.72 acres.....	10,360.00
St. Augustine's, South Beech St., 4.06 acres	1,760.00
St. Joseph's, Donald St., 27.88 acres.....	60,710.00
Mount Calvary, Champlain St., 16.07 acres.....	28,000.00
Mount Calvary, Goffstown Rd., 4 acres.....	870.00
Mount Calvary, Goffstown Road, rear No. 353.....	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 Soc'y, 25 Lodge Ave.

Building and Garage.....	\$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, Oak St.		
Parts 4-5	\$550.00	\$550.00
People's Baptist Church, 52 Concord St.		
Building	\$18,000.00	
7,500 sq. ft. land	15,000.00	
	<hr/>	\$33,000.00
The People's Baptist Church, E.-High-Weston Sts.		
10,827 sq. ft. land	\$1,305.00	\$1,305.00
The People's 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, Franklin St.		
Building	\$32,000.00	
10,000 sq. ft. land	25,000.00	
	<hr/>	\$57,000.00
Third Congregational Church, Milford St.		
Building	\$35,600.00	
20,465 sq. ft. land	2,400.00	
	<hr/>	\$38,000.00
Third Congregational Church Parsonage, 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-Foster Ave.		
Building	\$58,209.00	
14,930 sq. ft. land	1,791.00	
		<hr/> \$60,000.00
St. Paul's M. E. Church, Amherst-Union Sts.		
Building	\$28,250.00	
13,500 sq. ft. land	6,750.00	
		<hr/> \$35,000.00
St. Paul's M. E. Church Parsonage, Union St.		
Building on Church lot.....	\$2,500.00	\$2,500.00
Trinity M. E. Church, School St.		
Building	\$4,220.00	
8,604 sq. ft. land	2,580.00	
		<hr/> \$6,800.00
St. James M. E. Church, 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 Church Parsonage, 100 Harrison 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
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	
5,500 sq. ft. land	275.00	
	<hr/>	\$2,500.00

Bethel Advent Church, Amherst St.

Building	\$6,425.00	
4,500 sq. ft. land	1,575.00	
		<hr/>
		\$8,000.00

City Mission Church, Merrimack-Beech Sts.

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

Westminster Presbyterian Church, Brook St.

Building	\$16,500.00	
10,000 sq. ft. land	2,500.00	
		<hr/>
		\$19,000.00

Friends Chapel, Elm St.

Building	\$3,500.00	
10,747 sq. ft. land	1,500.00	
		<hr/>
		\$5,000.00

St. Andrew's Episcopal Church, Main-Conant Sts.

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

St. Andrew's Episcopal Church, Main-Conant Sts.

Land	\$4,000.00	\$4,000.00
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First German Church, Conant St.

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

St. Jean's Methodist Church, 100 Concord St.

Building	\$2,500.00	
2,500 sq. ft. land	2,500.00	
		<hr/>
		\$5,000.00

Congregation Adath Yashuran, Central St.

Building	\$20,950.00	
7,000 sq. ft. land	1,050.00	
		<hr/>
		\$22,000.00

Congregation Ahshay 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

Nazarene Church, Manchester St.

Building	\$1,470.00	
4,200 sq. ft. land	8,530.00	
	<hr/>	\$10,000.00

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

Elliot 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, ½, 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, 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	
57,540 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	
20,222 sq. ft. land	20,000.00	
	<hr/>	\$230,000.00

The District Nursing Association of Manches-
ter, 194 Concord St.

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

Young Men's Hebrew Association, 275 Hanover St.		
Building	\$7,250.00	
5,500 sq. ft. land	2,750.00	
	<hr/>	\$10,000.00
Sweeney Post, No. 2. American Legion, 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
Jutras Post, 228 McGregor 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
Adath Yeshurin Synagogue, So. Beech St.		
1.36 acres land.....	\$500.00	\$500.00
The Currier Gallery of Arts, Myrtle-Ash Sts.		
Building	\$112,900.00	
48,400 sq. ft. land	12,100.00	
	<hr/>	\$125,000.00
Congregation Anshay Aford, 237 Central St.		
Building, ½ exempt.....	\$2,125.00	
2,500 sq. ft. land	875.00	
	<hr/>	off \$1,500.00

CEMETERIES

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

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 Rd.		
Buildings	\$203,000.00	
169.91 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 BUILDINGS

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

GENTLEMEN :—

I herewith submit the annual report of the Department of Buildings for the year ending December 31, 1927.

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 of 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	\$12,792.16	
Printing, Stationery and Supplies.....	447.09	
Telephone Service	45.45	
Automobile Liability Insurance	88.77	
Department Automobile (Ford)	87.73	
Department Automobile (Essex)	264.77	
Miscellaneous	42.72	
		<hr/>
		\$13,768.69
Transferred to Repairs of Building Appropriation.....		1,242.32
		<hr/>
		\$15,011.01
Less Credits received by discount bills.....		2.91
		<hr/>
		\$15,008.10

EXPENDITURES FOR REPAIRS OF PUBLIC BUILDINGS.

Material, Tools and Equipment.....	\$27,073.74	
Less Credits received by discount bills.....	148.80	
		<hr/>
	\$26,924.94	
For Labor as per payroll	28,962.40	
		<hr/>
		55,887.34
		<hr/>
Total Expenditures		\$70,895.44
		<hr/> <hr/>
Appropriation	\$70,000.00	
Department Transfers	2,179.38	
		<hr/>
Total money available		\$72,179.38
Less Total Expenditures.....		70,895.44
		<hr/>
Balance unexpended		\$1,283.94

STOCK ON HAND

Stock on hand December 31, 1926.....	\$2,854.71	
Stock received in 1927 (charged to stock)..	4,825.40	
		<hr/>
		\$7,680.11
Material used from stock 1927.....		4,297.04
		<hr/>
Stock on hand December 3, 1927.....		\$3,383.07

TABLE No. 1
SCHOOLS
SUMMARY OF CLASSIFIED EXPENDITURES

BUILDING	ORDINARY REPAIRS								Total	
	Carpentry	Painting	Steam Fitting	Plumbing	Electrical Work	Glass Setting	Mason Work	Roof Repairs		Miscel.
Amoskeag School	\$22.60	.....	\$1.67	\$8.25	\$39.40	\$23.30	\$102.00	\$45.55	.....	\$242.77
Ash St. School	138.24	\$296.06	57.47	12.23	19.50	39.95	8.95	62.67	9.80	644.87
Bakersville School	57.32	.....	74.23	37.40	140.49	15.19	.....	.....	16.13	340.76
Brown School	9.06	.....	8.40	38.83	76.57	39.26	.....	192.70	12.00	376.82
Chandler School	41.56	.....	52.70	74.38	33.62	119.15	.....	101.84	2.70	425.95
Franklin St. School	182.53	.....	251.38	47.17	236.18	12.18	492.94	26.65	.....	1,249.03
Goffs Falls School	4.00	14.00	9.15	15.60	14.16	31.31	.....	79.24	10.97	178.43
Hallsville School	318.49	.....	25.81	38.25	23.76	38.51	9.32	550.86	16.00	1,021.00
Hallsville Annex	7.00	.....	.....	.....	3.00	23.09	.....	.....	.....	33.09
Harvey District School	15.20	.....	.....	10.40	5.00	8.18	.....	.....	32.70	71.48
Old High School	284.41	.....	150.21	200.85	73.05	28.36	.....	32.53	193.19	962.60
Highland School	104.24	244.07	15.95	42.37	15.20	13.96	.....	.....	7.00	442.79
Lincoln St. School	523.78	.....	14.60	16.00	19.20	27.96	137.23	.....	.....	738.77
School Department Office	2.00	.....	14.35	3.10	.....	.....	.....	54.34	.....	73.79
Maynard School	210.95	13.71	8.90	15.80	147.20	44.41	.....	.....	.....	440.97
Mo quito Pond School	8.35	1.80	.....	25.38	.....	12.57	.....	.....	3.10	51.20
North Main St. School	94.21	14.04	.....	90.85	21.05	44.54	23.00	58.86	174.98	521.53
P. A. High School	169.78	61.87	346.30	296.27	872.95	43.80	.....	9.84	129.30	1,930.11
Parker School	118.78	.90	81.06	39.64	139.93	70.15	.....	637.11	12.40	1,099.97
Portable School (Harvey)	.....	.....	.....	.....	.....	.....	.....	10.00	.....	10.00
Pearl St. School	37.11	7.20	18.60	32.12	47.10	4.00	.....	.....	.....	146.13
Rimmon School	24.50	.....	.....	.....	.....	39.22	.....	.....	.....	63.72
Spring St. School	38.50	.....	17.61	22.26	16.00	22.02	.....	.....	.....	116.39
Stark School	8.00	.....	.....	5.00	.....	.....	.....	.....	.....	13.00
Straw School	66.77	5.40	4.20	61.80	.....	8.02	.....	742.86	.....	889.65
Varney School	61.77	6.71	26.05	159.76	24.52	72.49	51.56	155.45	.....	558.31
West Side High School	263.98	27.10	214.44	43.69	390.68	75.29	.....	131.56	.....	1,146.74
Western School	40.10	7.20	2.10	24.70	108.18	4.00	.....	40.60	.....	226.88
Webster Mills School	.53	1.80	.....	3.21	26.08	.....	.....	.....	5.00	36.62
Webster St. School	145.56	.....	.....	34.60	.....	.....	.....	.....	.....	180.16
Wilson St. School	172.87	.....	276.28	49.81	75.88	10.98	.....	93.38	.....	679.20
Youngsville School	129.60	.....	18.20	17.45	49.90	33.30	.....	.....	.....	248.45
	\$3,301.79	\$701.86	\$1,689.66	\$1,467.17	\$2,618.60	\$965.79	\$825.00	\$3,026.04	\$625.27	\$15,161.18

TABLE No. 2

SCHOOLS—Continued

SUMMARY OF EXPENDITURES, NEW WORK AND IMPROVEMENTS

BUILDING	NATURE OF WORK	COST
Amoskeag School ...	Installing new sink.....	\$82.76
Amoskeag School ...	Building new porch.....	192.36
Amoskeag School ...	Installing new boiler.....	364.24
Amoskeag School ...	Additional electric lights.....	39.20
Amoskeag School ...	Making new smoke pipe.....	52.00
Ash St. School.....	New outside door.....	88.50
Ash St. School.....	Installing new electric wire in tower.....	23.00
Ash St. School.....	New steel ceiling.....	586.36
Ash St. School.....	Four new panic latches.....	85.00
Ash St. School.....	Install new water closet.....	32.35
Bakersville School ..	New locks	106.64
Bakersville School ..	New sinks	93.40
Bakersville School ..	Renewing wall cap and sky light.....	135.48
Brown School	Install new bells	108.36
Chandler School	Building new storm porch.....	22.20
Franklin St. School..	Painting and refinishing interiors.....	187.27
Hallsville School....	Painting interior	461.14
Hallsville School....	Put on panic latch.....	46.15
Hallsville School....	Additional electric light fixtures.....	65.09
Hallsville School....	New electric lights and fixtures.....	125.20
Hallsville School....	New windows and screens.....	64.06
Old High School....	New blackboards	57.38
Old High School....	Outside steps	25.75
Old High School....	Change partitions and make counter.....	276.05
Highland School	Additional electric lights.....	21.40
Lincoln School	Steel ceiling	154.54
Lincoln School	Put on panic latches.....	120.00
Lincoln School	Extending steam radiation.....	262.99
Lincoln School	Painting interior	576.94
Lincoln School	Renew rain leaders, gutter, and coving.....	1,936.27
No. Main St. School..	New sink and fountain.....	244.78
P. A. High School..	Rebuild and waterproof shower baths.....	582.75
P. A. High School..	Additional electric lights.....	53.20
P. A. High School..	New screens	66.35
P. A. High School..	Building platform (Department Transfer).....	61.88
P. A. High School..	Cut door, build counter and rail (Dept. Trans.).....	367.99
P. A. High School..	New outside column lights.....	302.77
Parker School	Cut and put in door and panic latch.....	58.84
Parker School	Install new lavatory	19.90
Parker School	Install new fire horns	185.90
Rimmon School	New gravel roof	666.36
Spring St. School....	New lights, bells and desk lamp.....	44.25
Spring St. School....	Paint and refinish interior.....	860.10
Varney School	Steel ceilings	977.12
Varney School	Install new lavatory	76.04
Varney School	Install new fountain	187.88
Varney School	Install new bells	15.22
Varney School	Install new fire horns	381.18
Varney School	Install additional electric lights.....	36.00
Varney School	Paint and refinish interior.....	404.48
West Side High Sch.	Alter domestic science room and tables (Department Transfer)	190.25
West Side High Sch.	Rebuilding book cupboards (Department Transfer)	190.75
Webster St. School..	Changing water pipe.....	157.55
		\$14,403.63

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

ORDINARY REPAIRS										
BUILDING	Carpenter Work	Painting	Steamfitting	Plumbing	Electrical Work	Setting Glass	Mason Work	Roof Repair	Miscel.	Total
Central Fire Station.....	\$66.35	.....	\$45.09	\$104.70	.....	\$25.56	.....	\$128.27	\$53.67	\$424.64
Fire King, Engine 2.....	91.38	\$236.08	9.30	12.70	.....	8.40	21.10	34.03	.....	412.99
Lake Ave., Engine 3.....	9.00	.....	44.25	36.18	.....	9.44	.....	.....	.....	98.87
Webster St., Engine 5.....	266.60	6.09	44.62	8.50	.....	10.11	.....	.....	.....	335.92
Fulton, Engine 6.....	313.23	.....	26.90	118.20	.....	27.64	30.86	115.65	.....	632.48
Somerville St., Engine 7.....	.....	2.16	53.80	82.15	.....	10.60	.....	.....	.....	148.71
Maple St., Engine 8.....	82.97	.....	30.48	31.55	.....	11.32	.....	.....	.....	156.32
Hose 3, South Manchester..	3.00	1.89	35.50	72.70	.....	.....	.....	.....	11.49	124.58
Hose 4, Wilson Hill.....	31.12	.....	7.30	25.18	.....	8.11	.....	395.44	.....	467.15
Massabesic Indept. Hose Co.	.....	.....	.....	22.05	.....	.72	.....	.....	.....	22.77
Truck 8, South Main St....	21.38	.....	110.95	63.28	.....	5.96	.....	.....	3.10	204.67
Riverside Hose, Amoskeag..	6.00	.....	.....	.....	.....	.....	.....	.....	.....	6.00
City Hall.....	115.01	76.45	37.45	51.67	\$75.49	\$16.49	.....	.....	139.86	512.42
City Scales.....	21.05	.....	.....	.....	.....	.....	.....	.....	.....	21.05
Clinton St. Ward Room.....	64.52	217.89	.....	5.00	.....	.....	37.10	319.45	.....	643.96
New City Hospital.....	187.07	181.72	143.44	306.24	63.22	4.44	.....	23.97	.....	910.10
Old Isolation Hospital.....	.....	.....	8.42	8.40	.....	.....	.....	.....	.....	16.82
Merrimack St. Clinic.....	.....	62.69	1.75	.....	.....	11.10	.....	.....	.....	75.54
Old Court House.....	73.28	7.04	309.00	53.48	29.02	4.31	19.95	.....	.....	496.08
Police Station.....	122.33	342.29	16.58	128.31	1.40	7.95	173.38	.....	.....	792.24
Public Library.....	69.28	.....	.....	.....	.....	.....	.....	5.73	.....	75.01
Battery Building.....	16.21	.....	4.42	.....	.....	15.83	.....	.....	374.59	411.05
Public Comfort.....	43.50	.....	47.73	183.75	130.26	20.00	.....	.....	3.00	428.24
Lake Ave. Ward Room.....	.....	.....	.....	8.00	.....	9.00	.....	.....	.....	20.00
Blodget St. Ward Room....	25.00	.....	.....	25.00	.....	.36	.....	.....	4.82	55.18
	\$1,628.28	\$1,134.30	\$976.98	\$1,347.04	\$299.39	\$208.34	\$282.39	\$1,022.54	\$593.53	\$7,492.79

TABLE No. 4

FIRE ENGINE HOUSES AND OTHER BUILDINGS

SUMMARY OF EXPENDITURES OF NEW WORK AND IMPROVEMENTS

BUILDING	NATURE OF WORK	COST
Central Fire Station	New hot water heater.....	\$181.76
Central Fire Station	Renew water pipe (Hose 1).....	73.01
Central Fire Station	New water closet (Truck 1).....	24.72
Central Fire Station	Paint and refinish interior wire room and others..	1,205.37
Webster St., Eng. 5.	Steel ceiling	904.32
Fulton, Engine 6...	Paint and refinish interior.....	491.52
Hose 4, Wilson Hill	New water pipe and trap.....	142.96
Hose 4, Wilson Hill	Paint and refinish interior.....	460.81
City Hall	Installing revolving door at entrance.....	1,487.10
City Hall	New shelves and cabinet City Clerk's office.....	77.03
City Hall	Remodeling Treasurer's and Tax Collector's Office..	878.80
City Hall	New lights Treasurer's and Tax Collector's office..	186.63
City Hall	Remodeling Commissioner of Charities office.....	179.19
City Hall	New lights Commissioner of Charities office.....	98.00
City Hall	Changing Assessors' office, new lights, cabinet and shelves	194.72
City Hall	New filing cases and gate, Department of Bldgs...	40.88
City Hall	New lock gent's toilet.....	21.85
City Hall	New shelves in Zoning Board office.....	52.93
New City Hospital..	New lattice work on piazza.....	191.62
New City Hospital..	New metal garage, including heat and lights.....	230.10
New City Hospital..	New electric lights	112.46
Old Court House...	New cupboards	138.54
Police Station	Renewing water pipe.....	42.70
Police Station	New water closet	62.23
Police Station	New fountain	77.20
Police Station	Building new cupboards.....	27.15
Police Station	New electric lights.....	32.66
Police Station	Recover tar and gravel roof.....	492.80
		\$8,109.06

MAINTENANCE OF WORK SHOP

Clerk	\$1,982.20	
Gas and Service Charge.....	3.00	
Electricity for Power	27.60	
Electricity for Lights	78.80	
Miscellaneous	20.01	
	<hr/>	\$2,111.61

GRADING AND CONCRETING YARDS

North Main St. School.....	\$700.19	
Hose 4, Wilson Hill.....	244.36	
Highland School	63.20	
Wilson St. School.....	154.00	
	<hr/>	\$1,161.75

OUTSIDE WINDOWS

Repairing, Putting on and Removing.....	\$876.17	
	<hr/>	\$876.17

ELECTION BOOTHS

Erecting, removing and repairing.....	\$1,527.66	
	<hr/>	\$1,527.66

MAINTENANCE OF AUTO TRUCKS

Alcohol	\$5.50	
Gasoline	242.50	
Oil	24.96	
Driving	618.00	
Repairs of Cadillac Auto Truck.....	70.96	
Repairs of Reo Auto Truck.....	79.20	
Miscellaneous	25.91	
	<hr/>	\$1,067.03

DEPARTMENT AUTOMOBILES

Maintenance Ford Sedan	\$212.40	
Maintenance Essex Coach	318.46	
	<hr/>	\$530.86

CLEANING SNOW AND ICE FROM ROOFS

Hallsville School	\$33.15	
Ash St. School.....	43.95	
Straw School	14.40	
Maynard School	16.50	
	<hr/>	\$108.00

MISCELLANEOUS

Workmen's Compensation and Public Liability..	\$467.62	
Auto Liability Insurance (Trucks).....	149.10	
Street Railway Car Tickets.....	216.00	
Express .....	.54	
Freight	35.78	
Boiler Inspection	78.60	
Inspecting Plumbing	36.45	
Corey Building (Used as School).....	76.02	
Making Aluminum Keys.....	21.55	
Erecting Temporary Stands (Textile Field).....	130.77	
General Repairs	442.98	
Stock	4,825.40	
Tools and Equipment	273.14	
		<hr/>
		\$6,753.95

DEPARTMENT OF BUILDINGS

INVENTORY OF OFFICE EQUIPMENT

1	18 Draw Plan File.....	\$45.00
1	Roll Top Desk (large)	30.00
2	Roll Top Desks (small)	30.00
1	Flat Office Desk (glass top).....	25.00
1	Typewriter Desk	10.00
1	Typewriter (L. C. Smith).....	75.00
1	Adding Machine (Burroughs).....	100.00
2	7 Draw Filing Cases.....	35.00
1	Book Case	20.00
3	Section 6 Drawers each Vert. Files	25.00
2	Section 6 Drawers each Index Files	10.00
1	Section 5 Drawers each Index Files	5.00
1	Section 4 Drawers each 5x8 Card Files.....	5.00
1	Section 8 Drawers each 5x8 Card Files.....	15.00
1	Section 6 Drawers each 5x8 Card Files.....	10.00
1	Section 15 Drawers each 5x8 Card Files.....	30.00
1	Section 4 Drawers each 4x6 Card Files.....	5.00
2	Section 2 Drawers each Bill Files	15.00
2	Section 4 Drawers each Plan Files	25.00
1	4 Drawers Vert. Catalogue File.....	15.00
4	Chairs (Swivel)	35.00
2	Chairs (Swivel with Arms).....	20.00
2	Chairs (Straight with Arms)	10.00

1	Electric Fan	15.00
1	Seth Thomas Clock (Weight).....	15.00
1	Drawing Table (Adjustable).....	35.00
1	Desk Lamp (Brass)	5.00
1	Desk Lamp (Bronze, Glass Shade).....	10.00
1	Bostitch Fastener (Stapling Machine).....	4.00
1	Sanborn Map	85.00
1	Postal Scale	5.00
		<hr/>
		\$769.00

INVENTORY OF SHOP EQUIPMENT

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

1	No. 50 Special Patent Band Saw.....	\$150.00
1	20" Hand Planer and Jointer.....	150.00
1	No. 187 Double Circular Saw.....	125.00
1	Surfacer	50.00
1	Motor Air Pump	15.00
1	Boring and Drilling Machine	35.00
1	Key Grinding Machine.....	25.00
1	Edger	50.00
1	Speeding Electric Drill.....	15.00
3	Emery Wheels	15.00
6	Motors (Electric)	300.00
2	7' Step Ladders	5.00
1	8' Improved Step Ladder.....	5.00
1	12' Step Ladder (Replaced)	8.00
1	16' Step Ladder	3.00
2	10' Step Ladders	7.00
1	25' Extension Ladder	10.00
1	35' Extension Ladder	15.00
1	45' Extension Ladder (Replaced)	27.00
1	Tungar Rectifire	20.00
2	Sets of Puppy Blks., 2 Sgl., 2 Dbbl. and Rope.....	30.00
1	Swinging Stage	35.00
1	Motormeter	5.00
1	Athol Vice	5.00
1	Yankee Drill	6.00
1	Gear Puller	6.00
1	Duplex Wheel Puller.....	3.00
1	Wheel Puller	6.50

5	Reamers	15.00
1	Set of Dies	12.00
1	Valve Lifter	2.00
1	Booster Pump	3.00
1	2 Wheel Freight Truck.....	8.50
1	Water Closet Snake.....	4.00
2	3' Steel Clamps.....	5.00
2	Doz. Shingle Brackets.....	5.00
1	No. 33 Chain Wrench.....	5.00
1	Pr. #2 Paper Hanger's Folding Trellis.....	2.00
	Pulleys, Shafting and Belts.....	50.00
	Small Tools for various classes of work.....	550.00
		<hr/>
		\$1,788.00

TRANSPORTATION EQUIPMENT

1	Ford Automobile (1924 Sedan)	\$200.00
1	Essex Automobile (1922 Coach).....	250.00
1	1913 Cadillac Auto (Rebuilt for Truck).....	200.00
1	1924 1¼ Ton Truck (Reo Speed Wagon).....	500.00
		<hr/>
		\$1,150.00

PUBLIC BUILDINGS

SCHOOLS	LOCATION
Amoskeag School	Front St., east side in Amoskeag
Ash Street School.....	Bridge St., north side, between Ash and Maple
Bakersville School	South Elm St., west side, cor. Shasta
Brown School	Amory St., north side, between Alsace and Jolliet
Chandler School	N. E. Cor. Concord and Ashland
Franklin St. School.....	Franklin St., east side, between West Central and Pleasant Sts.
Goffs Falls School.....	Brown Ave., east side, south of Londonderry Road, Goffs Falls
Hallsville School	Jewett St., east side, between Harvard and Merrill
Harvey District School...	East side of S. Willow, 700' north of Merrill
Hallsville Annex	North side of Massabesic St., 300' west of the Jct. of Mammoth Rd.
High School	Beech St., east side, between Concord and Lowell St.
Highland School	Titus Ave., north side, east of Calef Rd.
Lincoln St. School.....	Lincoln St., west side, between Merrimack and Laurel Sts.
School Dept., Adm. Bldg..	N. E. corner Lowell and Chestnut Sts.
Maynard School	N. E. corner Union and Merrimack Sts.
Mosquito Pond School....	N. W. corner Derry and Corning Road
No. Main St. School.....	North Main St., west side, between Conant and Wilton Sts.
Parker School	A St., north side, between South Main and Bowman Sts.
Pearl St. School.....	Pearl St., north side, Jct. Ashland St.
P. A. High School.....	Beech St., east side, between Concord and Amherst Sts.
Rimmon School	N. W. cor. Dubuque St. and Amory St.
Spring St. School.....	Spring St., north side, between Elm and Charles Sts.
Stark School	North River Road, opp. Traverse St.
Straw School	N. W. corner Chestnut and Harrison Sts.
Varney School	S. E. cor. Mast and Bowman Sts.

Webster Mills School.....	Island Pond Rd., west side, west of Lake Shore Rd.
Webster School	Webster St., north side, between Chestnut and Pine Sts.
West Side High School...	Notre Dame Ave., east side, between Conant and Wilton Sts.
Weston School	N. E. 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 Sts.
Fire King, Engine 2.....	North Main St., west side, between Douglas and Conant Sts.
Fulton, Engine 6.....	S. E. corner Amory and Rimmon Sts.
Goffs Falls Hose House...	East side of Brown Ave., Goffs Falls
Hose 3, So. Manchester...	South Elm St., east side, opp. Shasta St.
Engine 3, Lake Ave.....	South side of Lake Ave. Jct. Massabesic
Hose 2	S. E. 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, opp. Chestnut
Hose 4	N. E. cor. Concord and Weston Sts.
Truck 8	N. W. cor. South Main and McDuffie Sts.
Massabesic Hose	Massabesic Lake, S. W. cor. Candia Road and Londonderry Road

OTHER BUILDINGS

LOCATION

City Hall	N. W. cor. Elm and Market Sts.
City Scales	Franklin St., west side, cor. Granite
City Farm Buildings	Mammoth Road, Jct. Lowell St.
Clinton St. Ward Room..	Clinton St., north side
New City Hospital.....	Mammoth Road, north of Hanover St.
Old Isolation Hospital....	Mammoth Road, north of Hanover St.
Oak Hill or Pest House..	Off Park Ave., Derryfield Park
Merrimack St. Clinic	Merrimack St., north side, between Chest-
(leased)	nut and Pine Sts.
North Main St. Clinic	
(leased)	No. Main St., west side, south of Wayne St.
Old Court House.....	S. E. cor. Merrimack and Franklin Sts.

Police Station S. E. cor. Chestnut and Manchester Sts.
Carpenter Memorial Li'y. Pine St., east side, between Amherst and
Concord Sts.
Moquito P'd Bath House. Nutt's Pond, west side of So. 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..... S. E. end of Dorr's Pond
Rock Rimmon Pavilion.. Rock Rimmon

TABLE No. 6
ADDITIONS, ALTERATIONS AND REPAIRS

TYPE OF BUILDING	WOOD			BRICK	
	No. of Permits	No. of Families	No. of Stores	No. of Permits	Cost
Summer Dwellings	9	21	...	4	\$3,515
Dwellings (1)	312	4	...	...	93,486
Dwellings (2)	103	22	...	1	31,408
Dwellings (3 or more)	106	9	6	2	43,696
Stores and Tenements	26	...	...	...	28,545
Private Garages	50	...	...	...	5,124
Stall Garages	18	...	...	...	4,975
Public Garages	...	...	...	2	325
Gasoline and Service Stations	4	...	...	...	575
Stables and Barns	21	...	...	...	1,913
Stores	17	...	...	...	6,277
Sheds and Poultry Houses	18	...	...	...	1,097
Factories, etc.	7	...	...	...	11,700
Church	1	...	...	...	500
School	2	...	...	...	11,500
Amusement and Recreation	1	...	...	19	2,500
Stores and Mercantile Buildings	21	...	...	...	81,275
	716	56	...	28	\$257,631
					\$87,915

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

	Jan.	Feb.	Mar.	Apr.	May	June	July
Dwellings	6	4	13	18	16	20	12
Business	10	5	23	58	31	19	21
	—	—	—	—	—	—	—
	16	9	36	76	47	39	33
	Aug.	Sept.	Oct.	Nov.	Dec.	Total	
Dwellings	12	12	16	19	6	154	
Business	37	32	35	27	13	311	
	—	—	—	—	—	—	—
	49	44	51	46	19	465	

ESTIMATED COST

	Dwellings.	Business.
January	\$28,600	\$165,175
February	22,300	20,995
March	43,100	30,250
April	56,350	512,860
May	56,150	49,130
June	63,550	5,610
July	46,850	6,350
August	64,600	14,887
September	42,900	5,870
October	61,225	17,390
November	87,000	40,105
December	35,500	76,080
	—	—
	\$608,125	\$944,702

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

	Jan.	Feb.	Mar.	Apr.	May	June	July
Dwellings	10	12	43	58	73	49	41
Business	4	9	19	21	22	16	18
	—	—	—	—	—	—	—
	14	21	62	79	95	65	59

	Aug.	Sept.	Oct.	Nov.	Dec.	Total
Dwellings	65	65	64	49	11	540
Business	27	26	18	16	4	200
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	92	91	82	65	15	740

ESTIMATED COST

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	Dwellings.	Business.
January	\$5,080	\$2,415
February	7,590	4,300
March	22,412	8,240
April	19,310	11,392
May	31,948	6,555
June	42,312	15,220
July	11,543	10,855
August	10,602	55,934
September	19,140	6,369
October	17,624	14,010
November	12,306	4,968
December	2,240	13,400
	<hr/>	<hr/>
	\$202,107	\$153,658

Total expenditures for all building operations during 1927	\$1,908,592
Number of building permits issued during the year.....	1,205
Number of permits issued for electric signs	26
Number of permits issued for roof signs	4
Number of permits issued for field signs	6
Number of permits issued for wall signs	1
Number of inspections made of buildings during the year	3,987
Number of inspections made of plumbing during the year	849

Respectfully submitted,

JAMES A. ROGERS,
Superintendent of Buildings.

Seventh Annual Report

Department of Highways

Manchester, New Hampshire



1927

*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 17, 1927.

Respectfully,

D. F. CRONIN,

Surveyor.

February, 1928.

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 Engineer's 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

ARTHUR L. FRANKS, <i>Chairman</i>	Term Expires January, 1931
LEONARD J. FARRELL, <i>Clerk</i>	Term Expires January, 1929
JOSEPH QUIRIN	Term Expires January, 1930

SURVEYOR

DANIEL F. CRONIN	August 1, 1926
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STATISTICS

Population, Estimated	86,000
Area, square miles	33.9
Valuation, 1927	\$113,214,646.00
Tax Rate, 1927	\$27.80

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 17, 1927.

Account.	Expenditures in 1927.
HIGHWAYS—	
Construction	\$234,526.52
Resurfacing	133,523.30
SEWERS—	
Construction	86,915.94
Maintenance	14,583.62
REFUSE DISPOSAL	99,775.67
STREET CLEANING	55,731.30
TRAFFIC REGULATION	2,416.30
TRANSPORTATION, EQUIPMENT AND SUPPLIES.....	1,115.25
ENGINEERING	14,748.96
TRAFFIC SIGNAL SYSTEM	10,481.23
Total	\$834,469.80

Under separate headings, further in the report, each of the above items of expenditures for 1927 has been detailed. On the following page is given a statement of receipts and expenditures for the fiscal year ending December 17, 1927.

STATEMENT OF RECEIPTS AND EXPENDITURES FOR FISCAL YEAR ENDING DECEMBER 17, 1927.

Account	Appropriation	Credits	Available	Expense	Balance	Ovredraft	
Highway Maintenance	\$155,000.00	\$13,477.16	\$168,477.16	\$180,651.71	.....	\$12,174.55	See Table 3
Refuse Disposal	100,000.00	.....	100,000.00	99,775.67	\$224.33	.....
Trans., Equip. and Supplies .....	.....	15,357.00	15,357.00	1,115.25	14,241.75	.....
Sewer Maintenance	30,000.00	957.99	30,957.99	14,583.62	16,374.37	.....
Street Cleaning	75,000.00	1,551.29	76,551.29	55,731.30	20,819.99	.....
Traffic Regulation	10,000.00	.....	10,000.00	2,416.30	7,583.70	.....
Traffic Signal System	10,000.00	.....	10,000.00	10,481.23	.....	481.23	
Engineering	10,000.00	3,327.21	13,327.21	14,748.96	.....	1,421.75	
Total	\$390,000.00	\$34,670.65	\$424,670.65	\$379,504.04	\$59,244.14	\$14,077.53	
BOND ISSUES							
Highways, New	\$200,000.00	\$13,712.57	\$213,712.57	\$234,526.52	.....	\$20,813.95	See Table 1
Highway, Resurfacing	125,000.00	297.78	125,287.78	133,523.30	.....	8,577.77	See Table 2
Sewers, New	83,562.93	.....	83,562.93	86,915.94	.....	3,488.62	See Table 4
Total	\$408,562.93	\$14,010.35	\$422,573.28	\$454,965.76	.....	\$32,880.34	
					\$59,244.14	\$46,957.87	
Balance							
Bill Sheet, December 23rd						\$12,286.27	
Returned to General Fund						12,267.96	
						\$18.31	

HIGHWAYS NEW

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 six-inch granite block paving was laid on Putnam Street, between Main Street and Notre Dame Avenue. 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 the base only was constructed. These will be ready for a permanent top in 1928.

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

HIGHWAYS, NEW.
TABLE No. 1.

STREET	LIMITS	Cost	Total
BITUMINOUS CONCRETE			
Albert St.	Harrison St. to Brook St.	\$2,622.53	
†Amory St.	Essex St. to Montgomery St.	4,969.16	
Amherst St.	Beech St. to Ash St.	2,107.05	
Ash St.	Amherst St. to Lowell St.	5,036.14	
Beech St.	Cedar St. to Auburn St.	2,759.45	
Beech St.	Merrimack St. to Lowell St.	15,244.89	
Birch St.	Lowell St. to Bridge St.	1,643.02	
Canal St.	Dean St. to Salmon St.	25,401.91	
Canton St.	Lake Ave. southerly	1,391.78	
Cedar St.	Union St. to Maple St.	10,129.52	
Chestnut St.	Clarke St. to Trenton St.	14,639.36	
Concord St.	Beech St. to Maple St.	1,136.53	
Harrison St.	Elm St. to Albert St.	3,375.31	
Maple St.	Merrimack St. to Lowell St.	15,227.57	
Merrimack St.	Beech St. to Hall St.	23,961.07	
*Myrtle St.	Chestnut St. to Union St.	5,340.68	
Nashua St.	Concord St. to Lowell St.	1,565.67	
Orange St.	Russell St. to Linden St.	4,644.04	
†Putnam St.	Main St. to Cartier St.	14,636.89	
Queen City Ave.	Q. C. Bridge to Second St.	22,648.87	
Russell St.	Prospect St. to Harrison St.	2,968.17	
Silver St.	Belmont St. to Taylor St.	5,957.10	
*Taylor St.	Railroad to Somerville St.	10,737.19	
Union St.	Trenton St. to Angle of Street	15,853.61	
*Union St.	Valley Street to Silver St.	10,882.23	
Weston Observatory Rd.	Derryfield Park	7,949.15	\$232,828.89
MISCELLANEOUS			
Insurance .....	.....	663.15	
Preliminary Work, Maps, Charts, Measurements, Etc. ....	.....	109.17	
Vacation Expense of Regular Employees .....	.....	\$925.31	
			1,697.63
			\$234,526.52

†Top Only, Base in 1926.

†Main St. to Notre Dame Ave., Granite Block Paving. Notre Dame Ave. to Cartier St., Bituminous Concrete.

*Base Only, Top in 1928

HIGHWAY RESURFACING

On streets where travel was not particularly heavy and in hilly sections, the surfaces were scarified, depressions filled and the entire roadway rolled, then a coarse asphaltic mix applied, giving a surface which would stand up for the life of the bonds at least and in many cases much longer.

A certain number of streets were also treated with asphaltic oil and in each case the base was so constructed as to be suitable for an asphaltic top later on.

HIGHWAYS RESURFACING.
(5-Year Bonds)
TABLE No. 2.

STREET	LIMITS	Cost	Total
TOPEKA MIX			
Bath St.	Turner St. to Third St.	\$1,434.09	
Bowman St.	A St. to Milford St.	1,084.81	
Boyman Place	Boyman St. westerly	69.84	
Boynton St.	Balch Ave. to Allen St.	325.93	
Buzzell St.	Lowell St. to Bridge St.	1,077.32	
Canal E. B. St.	Market St. to Stark St.	284.67	
Carroll St.	Charleston St. to Milford St.	2,666.86	
Charleston St.	Rochelle Ave. to Brock St.	2,119.21	
	{ Pennacook St. to Lowell St.		
Chestnut St.	{ Merrimack St. to Bridge St.	8,298.74	
Church St.	Lowell St. to Bridge St.	1,315.20	
Clinton St.	S. Main St. to West St.	1,422.97	
Cloyde St.	River Rd. to Davis St.	2,241.77	
	{ Union St. to Beech St.		
Concord St.	{ Maple St. to Belmont St.	4,970.82	
	{ Beacon St. to Weston St.		
Concord St.	Bremer St. to Dexter St.	2,372.21	
{ Coolidge Ave.	{ Coolidge Ave. to Montgomery	10,260.79	
{ Dexter St.	{ Massabesic St. to Valley St.		
Cypress St.	Granite St. to Clinton St.	1,108.32	
Dover St.	Conant St. to Granite St.	652.90	
Dyson St.	S. Main St. to School St.	852.72	
Ferry St.	School St. to Walker St.	743.15	
Fourth St.	W. Merrimack St. to Pleasant St.	1,822.76	
Franklin St.	Milford St. to Rochelle Ave.	232.11	
George St.	Stark St. to Mechanic St.	2,278.49	
Hampshire Lane	Market St. to W. Merrimack St.	288.60	
Hampshire Lane	Merrimack St. to Depot St.	1,941.31	
Hampshire Lane	Lake Ave. south (sewer trench)	1,949.13	
Kenney St.	Amory St. to Kelley St.	124.02	
Laval St.	Maple St. to Nashua St.	1,464.72	
Lowell St.	Bridge St. to Concord St.	223.81	
Malvern St.	Island Pond Rd. 3553' south	1,798.44	
Mammoth Rd.	At Franklin St.	3,995.37	
Market St.	At Franklin St.	206.38	
Monroe St.	Elm St. to River Road	1,156.78	

TABLE No. 2—HIGHWAY RESURFACING—Concluded.

STREET	LIMITS	Cost	Total
Nicolet Lane	Main St. to McGregor St.	\$540.36	
N. Adams St.	Clarke St. northerly	1,214.53	
N. Church St.	Bridge St. to Pearl St.	856.53	
N. Hampshire Lane	West Bridge St. south 118 ft.	390.15	
N. Union St.	Trenton St. southerly	2,081.10	
Nutfield Lane	Amherst St. to Lowell St.	1,385.65	
Old Bridge St.	Belmont St. westerly	964.50	
Park Ave.	N. River Rd. westerly	2,326.97	
Park St.	S. Main St. to West St.	1,150.98	
Pearl St.	Belmont St. to Russell St.	4,594.14	
Pearl St.	Russell St. to Maple St. (Gas Trench)	370.76	
Prospect St.	Russell St. to Hall St.	2,893.28	
Riddle St.	Mast St. to Milford St.	2,551.73	
Riddle St.	Tilton St. to No. 58 Riddle St.	210.51	
Sagamore St.	Beech St. to top of hill	2,986.46	
Salmon St.	Chestnut St. to Liberty St.	1,062.19	
School St.	Turner St. to S. Main St.	2,462.87	
S. Elm St.	Cote Brothers Bakery	192.23	
Third St.	Walker St. to R. R. Tracks	3,160.43	
Tilton St.	Milford St. to Riddle Place.	969.76	
Valley St.	{ Jewett St. to Massabesic St. }	4,007.74	
Walker St.	{ Cypress St. to Railroad }	3,321.83	
Walnut St.	S. Main St. to Turner St.	588.59	
Walnut St.	Sagamore St. northerly	999.72	
Warren St.	Webster St. northerly 434 ft.	409.69	
Washington St.	Pearl St. to Arlington St.	615.85	
Wayne St.	Elm St. to Birch St.	595.46	
W. Bridge St.	McGregor St. to Main St.	478.75	
Williams St.	Canal St. to Bridge St.	1,542.28	
Willow St.	Mast St. to Milford St.	354.61	
Willow St.	Between Merrill St. and Valley St.	1,504.62	
Wilson St.	Baker St. to S. Beech St.	1,913.65	
Wilson St.	Somerville St. to Howe St.		
			\$109,482.16

STONE and ASPHALTIC OIL (Base suitable for Asphalt Top)

Auburn St.	Pine St. to Belmont St.	\$6,485.20
Bartlett St.	Putnam St. to Sullivan St.	
Sullivan St.	Bartlett St. to Blucher St.	5,402.73
Blucher St.	Sullivan St. to Montgomery St.	
Montgomery St.	Blucher St. to Conant St.	2,181.51
Blaine St.	S. Main St. to Hiram St.	1,163.31
Cartier St.	Conant St. to 50 ft. N. of Hecker.	1,965.12
Cleveland St.	Blaine St. to Second St.	
Manhattan Lane	Central St. southerly.	\$30.88
Oakland Ave.	Mammoth Road to Woodland Ave.	5,455.70
Russell St.	Harrison St. to Blodget St.	854.52
MISCELLANEOUS		<u>\$23,538.97</u>
Preliminary Engineering, Measurements, Etc.		\$100.06
Insurance		262.39
Vacation expense of regular employees.....		139.72
		<u>502.17</u>
Total		<u>\$133,523.30</u>

HIGHWAY MAINTENANCE

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

A 45%, 65% or Binder "A" 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 heavy 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 miscellaneous bridge repairs, setting and re-setting curbing, constructing and repairing culverts, grading and patching streets and sidewalks, sanding sidewalks and repairing fences are included under this heading.

HIGHWAY MAINTENANCE.
TABLE No. 3.

NATURE OF WORK	Cost	Total
Timekeeper's Auto—Maintenance	\$772.80	
Miscellaneous Bridge Repairs	1,584.07	
Setting and Resetting Curbing.....	7,172.98	
Constructing and Repairing Culverts.....	4,690.88	
Lowering Curbing for Driveways.....	201.07	
Grading Sidewalks	489.03	
Streets	12,810.00	
Patching with Asphalt Mix	20,052.32	
Resurfacing sidewalk with Asphalt Mix	70.60	
Cinders—Roadway Repair Work.....	6,074.57	
Repairing Roads with Road Machine.....	6,215.06	
Oiling Streets with Heavy Oil and Sanding.....	10,130.43	
Oiling Streets with Light Oil.....	2,603.92	
Watering Streets—Dust Laying.....	1,912.67	
Building and Repairing Fences	1,106.49	
Pensions	4,530.98	
Scarifying, Stone and Rolling.....	63,097.22	
Sanding Sidewalks	6,953.27	
Cutting Brush along highways.....	271.31	
Vacation Expense of Regular Employees.....	338.05	
Watering Troughs, Drinking Fountains and Stand Pipe—Maintenance	913.62	
Repairing Roads, Patching Washouts, including Outlying Districts.....	15,882.29	
Resetting Granite Block Paving.....	948.56	
Resetting Wood Block Paving.....	235.42	
Miscellaneous Work:		
Building Swimming Pool	654.96	
Repairing Steps—Lafayette Park	223.35	
Building Retaining Wall—Simpson Park.....	8,003.66	
Various Sundry Jobs	953.55	
Insurance	889.17	
Preliminary Work, Measurements, etc.	100.16	
N. H. State Highway Department—Road Repairs	777.25	
		\$180,651.71

SEWERS NEW

During the year 1927 no large sewer projects have been attempted. The usual small extensions running from 8-inch to 12-inch have been constructed in various parts of the city where new buildings have been erected.

Wherever a new highway was constructed, the Department continued its policy of reconstructing the sewer service which in some cases was inadequate and in need of repair. Catchbasins and manholes were also repaired and constructed to afford better drainage facilities.

The construction of the culvert over Cemetery Brook which was started in 1926 was completed between Elm St. and Willow St. and extended from Pine St. to east of Union St. This brook will ultimately be covered over and the valley filled in. The Department's own forces handled all the engineering and construction work on this project, which was of reinforced cement concrete.

NEW SEWERS
TABLE No. 4.

STREET	LIMITS	Size Pipe	Length Feet	Cost	Total
SANITARY SEWERS					
Beech St.	Bell S. B. St. to Merrill S. B. St.	8-10"	468	\$955.04	
Bell St.	East of Wilson St. easterly.	10"	44	170.27	
Boynton St.	Allen St. northerly.	10-12-20"	598	1,620.70	
Chestnut St.	Trenton St. northerly.	8"	250	40.32	
Concord St.	Beacon St. easterly.	8"	266	561.39	
Coolidge Ave. W. B. St.	North of Hevey St. northerly.	8"	62	38.48	
{ Elm St.	North of Calef Road to Hanson St. }	8-10"	474	1,738.31	
{ Private Land	Elm St. westerly.	8-12"	306	440.29	
Forest St.	Elm St. to Brockton St.	8"	95	127.11	
Garden St.	Waterman St. easterly.	12"	162	461.32	
Hevey St.	Coolidge Ave. to W. B. St.	8"	148	381.10	
Kenney St.	Lake Ave. southerly.	8"	337	493.82	
Lafayette St.	South of Kelley St. southerly.	8"	288	966.25	
Linden St.	Blodget St. northerly.	8"	145	363.87	
Longwood Ave.	East of Mammoth Road easterly.	8"	115	281.99	
Martin Lane	Between Wayne and Marion Sts.	8"	525	1,266.51	
N. Bay St.	Stark Ave. northerly.	8"	89	155.06	
Reed St.	Bremer St. southerly.	10"	164	182.04	
Rimmon St.	Coolidge Ave. to W. B. St.	8"	198	540.48	
S. Beech St.	Tannery Brook northerly.	10"	403	1,750.81	
S. Beech St.	Gilley Road southerly.				
{ S. Hall St.	Flint St. southerly, including Titus Ave.,	8"	5,139	28,008.76	
{ Brunelle Ave.	Mystic St. and Norfolk St.	8"	598		
Taylor St.	Holly Ave. to Brunelle Ave.	12"	220	1,547.18	
Union St.	S. of Valley St. southerly.	8"	144	216.31	
Union St.	Merrill S. B. St. to N. of Merrill St.	10"	248	778.82	
{ Young St.	N. of Trenton St. northerly.	8-10"	375	3,130.43	
{ Hamblet St.	Ainsworth Ave. to Hamblet St.	12"	274	1,252.81	
	Young St. southerly.	8"	567		
					\$47,469.47

SEWERS NEW—*Concluded.*

TABLE No. 4

STREET	LIMITS	Size Pipe	Length Feet	Cost	Total
SLUICeway					
W. Bridge St.	West End of McGregor Bridge.....			\$327.23	\$327.23
STORM DRAINS					
Cemetery Brook	Elm St. to Willow St.			\$9,119.33	
Cemetery Brook	Pine St. to east of Union St.			3,753.09	12,872.42
Underground work on account of new highways....				\$15,044.40	15,044.40
Underground work on account of highway resurfacing.....				1,543.40	1,543.40
Constructing New Catchbasins and manholes.....				7,116.24	7,116.24
MISCELLANEOUS					
Insurance				\$1,185.19	
Timekeeper's Auto—Maintenance				482.40	
Vacation Expense of Regular Employees.....				740.83	
Miscellaneous work				134.36	2,542.78
					\$86,915.94

SEWER MAINTENANCE

A large percentage of the existing sewers are from 35 to 45-year-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 catchbasins in the streets.

EXPENDITURES

NATURE OF WORK	Cost	Total
Underground work on account of Highway Resurfacing	\$721.22	
Timekeeper's Auto—Maintenance	339.36	
Repairing catchbasins and manholes.....	778.41	
Cleaning catchbasins	8,032.55	
Repairing sewers	111.34	
Flushing and rodding sewers	2,320.73	
Pumping out cellars	98.13	
Emergency work during storms, etc.	227.48	
Making house connections	600.99	
Vacation expense of regular employees	153.00	
Miscellaneous work	948.68	
Insurance	251.73	
		<u>\$14,583.62</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 following table gives the comparative costs for the last five 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	86c. per Cu. Yd.
1926	129,006.31 Cu. Yds.	\$102,348.37	79c. per Cu. Yd.
1927	128,353.99 Cu. Yds.	\$99,775.67	77c. per Cu. Yd.

The cost for the present year is analyzed as follows:

Cost of Collection	0.657 per Cu. Yd.
Cost of Disposal	0.102 per Cu. Yd.
Cost of Insurance	0.006 per Cu. Yd.
Cost of Vacations	0.008 per Cu. Yd.
Cost of Emergency	0.003 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 objectional 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 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 house holders. 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 116.

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 handsweeping 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 to Granite St. Bridge and dumped through snow holes into the river.

A Holt ten-ton and two Cleveland two-ton Tractors equipped with V plows were used on the steep grades and in outlying districts and drifts. In the past the snow loader and trucks have been able to clean the business section in forty-eight hours, but since the installation of dumping places on Granite St. Bridge the time has been lessened to thirty-six hours due to the centralized dumping place.

EXPENDITURES

NATURE OF WORK	Cost	Total
Snow Removal	\$30,105.15	
Cleaning Gutters	10,412.99	
Picking Paper	2,852.10	
Hand Sweeping Patrol	5,018.98	
Motor Sweeping (Sweeping)	3,539.76	
Motor Sweeping (Picking up Sweepings).....	3,056.16	
Timekeeper's Auto—Maintenance	152.16	
Vacation Expense of Regular Employees.....	190.32	
Miscellaneous Work	128.24	
Insurance	275.74	
		\$55,731.30

TRAFFIC REGULATION.

The expenditures for Traffic Regulation covered the maintenance of traffic beacons, painting, erecting and repairing street and parking signs.

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.

During the year SEE-THRU Stop Signs were installed at all intersections of through streets.

EXPENDITURES

NATURE OF WORK	Cost	Total
Painting, Repairing and Erecting Traffic Signs.....	\$1,469.11	
Painting Traffic Lines	55.81	
Traffic Beacons—Maintenance	818.34	
Lighting barricades for One-Way Streets.....	22.50	
Miscellaneous work	36.91	
Insurance	13.63	
		\$2,416.30

TRAFFIC SIGNAL SYSTEM

During the year 1927, traffic lights were installed on Hanover Street from Pine Street easterly to and including Hall Street. These were manufactured by the General Electric Company and installed and maintained by the Public Service Company of New Hampshire.

The system which is made up of twenty-eight signals is timed to what is known as the progressive system. Since this installation there have been no serious accidents.

EXPENDITURES

NATURE OF WORK	Cost	Total
Erecting SEE-THRU Signs	\$1,232.36	
Painting Traffic Lines	8.32	
Installing automatic traffic signals.....	5,054.20	
Operating automatic traffic signals.....	385.00	
Miscellaneous Traffic Signals.....	3,800.00	
Insurance	1.35	
		<u>\$10,481.23</u>

EQUIPMENT.

During the year following new equipment has been purchased: .

2 Gasoline Road Rollers	\$10,625.20
1 Eureka Ice Leveller	409.24
1 Rebuilt Asphalt Plant	6,000.00
1 Le Roi Gasoline Engine	275.00
1 Fordson Tractor	434.00
2 2½-ton Mack Trucks	9,000.00

Repairs have been made to the Asphalt Plant, the Travelling 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 all in good condition.

The purchase of a new asphalt plant was made necessary as the output of a single plant was insufficient to care for the requirements needed.

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 527 permits to excavate the streets, 738 permits for temporary encumbrances, 29 permits for parades and 58 blanket permits for delivering coal, opening manholes and other similar operations. 116 licenses to collect garbage were issued for which the city received \$58.00. 173 licenses for sewer entrances were issued and \$2,553.77 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.

City of Manchester, New Hampshire
Department of Highways
Inventory
January 1st, 1928

INVENTORY

CITY OF MANCHESTER, NEW HAMPSHIRE

DEPARTMENT OF HIGHWAYS

January 1st, 1928

Furniture, fixtures and supplies in the office of the Department of Highways, City Hall.....	\$2,000.00
Furniture, fixtures and supplies in the office of the Engineers' Department, City Hall.....	2,800.00
	<hr/>
	\$4,800.00

TRANSPORTATION

Valley Street Yard

13 2-horse Scavenger Sleds	\$1,170.00
1 1-horse Scavenger Sled	20.00
1 Stone-Spreading Wagon	75.00
1 4-yd. Studebaker Dump Wagon.....	35.00
1 Oil Tank Wagon.....	40.00
4 Steel Water Sprinklers	320.00
1 Wooden Water Sprinkler	25.00
1 Dump Cart	35.00
2 Stone Drags on Wheels	120.00
2 Stone Drags	40.00
1 2-horse Swing Drag	40.00
1 1-horse Dump Cart.....	45.00

City Stables—Granite St.

1 Mack Truck No. 34, 5-ton, 1925.....	4,000.00
1 Mack Truck No. 35, 5-ton, 1925.....	4,000.00
1 Mack Truck No. 30, 5-ton, 1924.....	3,500.00
1 Mack Truck No. 31, 5-ton, 1924.....	3,500.00
1 Mack Truck No. 32, 2½-ton, 1925.....	2,500.00
1 Mack Truck No. 23, 2½-ton, 1921.....	700.00
1 Mack Truck No. 24, 2½-ton, 1921.....	700.00
1 Mack Water Sprinkler No. 22, 1921.....	2,000.00

1 Packard Truck No. 12, 6-ton, 1917.....	\$400.00
1 Chevrolet Truck No. 40, $\frac{3}{4}$ -ton, 1926.....	300.00
1 White Truck No. 26, 5-ton, 1923.....	1,500.00
1 White Truck No. 10, 5-ton, 1915.....	200.00
1 Ford Truck No. 3, 1-ton, 1923.....	150.00
1 Ford Truck No. 4, 1-ton, 1923.....	150.00
1 Ford Truck No. 14, 1922.....	75.00
1 Kelly-Springfield Oil Sprinkler No. 20, 1916.....	900.00
1 Ford Truck No. 15, 1-ton, 1922.....	100.00
1 Mack Truck No. 38, $2\frac{1}{2}$ -ton, 1927.....	4,300.00
1 Mack Truck No. 39, $2\frac{1}{2}$ -ton, 1927.....	4,300.00

Passenger Cars

1 Hudson Laudau No. 36.....	500.00
1 Buick Coupe No. 27, 1922.....	150.00
1 Studebaker Coupe No. 28, 1921.....	150.00
1 Ford Roadster No. 18, 1925.....	125.00
1 Ford Roadster No. 33, 1925.....	125.00
1 Ford Roadster No. 19, 1925.....	125.00
1 Ford Roadster No. 29, 1923.....	75.00
1 Ford Roadster No. 37, 1926.....	275.00
1 Ford Coupe No. 25, 1922.....	75.00

Tractors

1 Holt, 10-ton Tractor No. 1, 1922.....	3,000.00
1 Fordson, 1-ton Tractor No. 2, 1927.....	534.00
1 Heider Tractor, 1917. (Property of Committee on Municipal Gardens)	
1 Cletrac No. 3 Tractor, 1926, with snowplow.....	2,300.00
1 Cletrac No. 4 Tractor, 1926, with snowplow.....	2,300.00
1 Springfield Motor Sweeper, 1924.....	2,800.00

City Stables

19 Horses	3,325.00
13 5-yd. Watson Dump Wagons	975.00
2 Waste Paper Wagons	120.00
2 2-horse Dump Carts	180.00
14 sets Double Harnesses	420.00
1 set Single Harness	20.00
21 Woolen Blankets	84.00
21 Stable Blankets	63.00
24 Storm Blankets	84.00
Miscellaneous Equipment	75.00

EQUIPMENT

Snow Equipment

1 Barber Greene Snow Loader with sand and gravel elevator, 1924	\$4,000.00
12 Champion Snow Plows.....	1,200.00
2 Sargent Heavy Duty Truck Snow Plows.....	1,000.00
1 Steel Plow for Holt Tractor.....	1,200.00
75 Sidewalk Snow Plows.....	1,200.00
4 New N. E. Good Roads Machinery Co., Truck Plows...	1,100.00
1 Ice Rut Cutter.....	400.00

Roller House

1 12-ton Buffalo Road Roller, 1925, with scarifier No. 10	4,500.00
1 12-ton Buffalo Road Roller, 1923, with scarifier No. 9.	4,000.00
1 12-ton Buffalo Road Roller, 1916, with scarifier No. 7..	1,500.00
1 Tandem Buffalo Road Roller, 1917, No. 8.....	1,800.00
1 Tandem Buffalo Road Roller, 1926, No. 11.....	3,500.00
1 Gasoline Road Roller, 1927, No. 12.....	5,500.00
1 Gasoline Road Roller, 1927, No. 13.....	5,500.00
1 Bench with pipe vise and hand vise.....	80.00
½-ton Roller Grates	60.00

Blacksmith Shop

1 Trip Hammer	175.00
1 Tire Upsetter	80.00
1 Tire Roller	20.00
1 Portable Forge	75.00
1 Built-in Forge	75.00
1 Calking Vise	10.00
2 Hand Vises	8.00
1 Mandrill	3.00
3 Anvils	75.00
1 Power Drilling Machine.....	22.00
1 Hand Drilling Machine	20.00
1 Set Tools	40.00
1 Lot Iron and Chains.....	350.00
300 lbs. Horse Shoes	15.00
150 lbs. assorted bolts.....	12.00
150 Picks	150.00

Carpenter Shop

40 gals. Bridge Paint	84.00
Assorted Wagon Parts.....	150.00
1 Pipe Bench with vise	23.00

75 assorted signs	\$75.00
2 sets Rope Falls	48.00
1 Steam Water Pump (not in use).....	.....
2 Post Hole Rammers.....	6.00
2 Post Hole Diggers	9.00
6 4 x 4 Rolls	12.00
2 4 x 4 Wooden Rolls	4.00
144 Snow Shovels	85.00
35 Cast Iron Bases	105.00
1 Test Boring Machine.....	150.00
1 Steam Gauge Tester	90.00
1 Barrel Truck	5.00
6 Bush Scythes and Snaths.....	25.00
6 Bush Hooks	15.00
600 feet Manila Hemp Rope	30.00
1 Stencil	10.00
1 Stencil	6.00
2 doz. pairs Rubber Boots.....	84.00
1 Plumber's Blow Torch.....	10.00
1 Plumber's Fire Pot	8.00
800 Assorted Traffic Signs and Sign Boards.....	800.00
Miscellaneous parts and tools.....	50.00
1 Hand Vise	30.00
1 Carpenter Vise	8.00
1 Saw Vise	4.00
2 14-ft. Extension Ladders	8.00
1 16-ft. Extension Ladder	7.00
2 20-ft. Extension Ladders	19.00
2 30-ft. Extension Ladders	28.00
2 35-ft. Extension Ladders	34.00
2 7-ft. Extension Ladders	6.50
2 5-ft. Step Ladders.....	5.00
1 set Pipe Tools	90.00
1 set Carpenter Tools	525.00
1 B & D Electric Drill with Drills.....	80.00
1 Grindstone	8.00
900 lbs. Street Sign Hangers	45.00
4 Block Paving Rammers	8.00
3 Cobble Paving Rammers	3.00
50 lbs. 5-inch Spikes	5.00
300 lbs. Assorted Nails	20.00
2 Kelley Pump Jacks	14.00
2 Screw Jacks	6.00
1 Set Water-Gate Wrenches	5.00

1 Platform Scale	\$9.70
1 Emery Wheel with motor attached	35.00
2 Ingersoll-Rand Steam Drills	400.00
1 Baby Ingersoll-Rand Steam Drill	100.00
1 Blacksmith Portable Forge	20.00
1 Sewer Cleaning Outfit	150.00
125 Street Horses	250.00
2 Road Drags	30.00
10 Mortar Boxes	20.00
1 Air Drill Sharpener with emery wheel attached..... (Ingersoll-Rand)	500.00
50 gals. Blue E. Gray Paint	150.00
50 gals. Traffic Paint	112.50

Traffic Regulation

1 Electric Beacon (not in use)	200.00
14 Gas Beacons	3,000.00

Garage

1 Electric Air Pump	200.00
1 B & D Electric Drill.....	80.00
2 Work Benches and Vises	12.00
1 Battery Charging Outfit	80.00
1 Breast Drill with drills.....	2.00
1 Lot Miscellaneous Tools	40.00
1 Anvil	8.00
2 Hand Vises	10.00
1 Bowser Gasoline Pump	180.00
1 Gas Torch	4.00
4 Pyrene Fire Extinguishers	16.00
1 set Mossberg Socket Wrenches	4.00
1 set Walden Socket Wrenches	8.00
1 set Reamers	12.00
1 set Taper Reamers	9.00
2 sets Taps and Dies.....	18.00
1 set Cleveland Drills	12.00
6 ft. Radiator Hose	6.75
200 ft. Machine Chain	36.00
45 ft. Door Chain	4.50
7 Gasoline Lamps	14.00
1 Weaver Truck Hoist	200.00
1 Lot Auto Parts	200.00
2 Reis 10-ton Jacks	18.00
3 Atlantic Sewer Pumps	375.00

2 10-ft. Wooden Skids	\$2.00
1 14-ft. Wooden Skid	4.00
4 Wagon Jacks	8.00
5 Fire Extinguishers	20.00
1 Small Forge	8.00

Basement of Garage

1 Horizontal Boiler	175.00
1 Sand Conveyor	175.00
1 Le Roi Gasoline Engine	250.00
5 Street Sweeper Rolls	200.00
19 Tool Boxes	190.00
5 Sand Screens	20.00
1 Pick Plow	12.00
1 Double Plow	12.00
17 Wheelbarrows	68.50
1 lot miscellaneous parts and tools.....	150.00

Store Room

50 R. P. Shovels	37.50
50 S. P. Shovels	37.50
6 Long Handle Shovels	4.50
60 Asphalt Forks	48.00
4 Stone Picking Forks	4.00
6 Hay Forks	4.00
12 Mattox	9.00
12 Sledge Hammers	9.00
8 Striking Hammers	6.00
6 Cesspool Dippers	4.00
4 Jack Hammer Drills	180.00
6 Air Drill Hose	60.00
6 Road Machine Blades	54.00
12 Asphalt Tamps	18.00
16 Crow Bars	12.00
6 Sheathing Mauls	9.00
1 set 8-ton Y. & T. Spur Gear Chain Hoist.....	200.00
2 sets 4-ton Y. & T. Spur Gear Chain Hoists.....	300.00
Miscellaneous tools and parts.....	500.00

City Stables.

5 Edson Sewer Pumps	100.00
6 Lengths Suction Hose.....	72.00
1 Tool House on Wheels with tools.....	300.00
350 Lanterns	262.50

40 Street Hoes	\$25.00
24 Push Brooms	24.00
18 Hokey Carts	72.00
Miscellaneous Equipment on Jobs.....	575.00
1 lot Miscellaneous tools	60.00

Valley Street Yard

1 Asphalt Mixing Plant complete with tools No. 44.....	5,500.00
1 Asphalt Mixing Plant complete with tools No. 81.....	8,000.00
1 Acme 9½ DD Crusher, elevator, screens and bins.....	6,000.00
1 Travelling Clam Shell Derrick.....	1,000.00
1 20,000-gal. Oil Tank	500.00
1 Wooden Derrick	75.00
1 20-ton Standard Fairbanks Scale	275.00
1 small Platform Scale	10.00
1 Counter Scale	10.00
1 Lidgerwood Trench Machine	400.00
1 Erie Steam Shovel	4,000.00
1 Boss Concrete Mixer No. 3.....	100.00
1 large Concrete Mixer	100.00
1 Ingersoll-Rand Air Compressor (Gasoline).....	3,000.00
1 set Sand and Stone Screens with Scale.....	5.00
1 Asphalt Tester	5.00
1 Universal Sand Tester	5.00
1 John Hosley Steam Boiler	125.00
1 Varney Steam Boiler	175.00
4 Road Machines	180.00
2 2-horse Street Sweepers	100.00
1 300-gal. Oil Tank with Pump	200.00
12 Wheelbarrows	48.00
Miscellaneous tools	150.00
6 Screen Jacks	15.00
2 G Barret Pump Jacks	10.00
1 Steam Hoisting Engine for Asphalt Plant.....	500.00
1 Hand Truck	8.00
2 Alert Fire Extinguishers	5.00
2 Circular Saws and Bench	10.00

SUPPLIES

Valley Street Yard

8" Akron Pipe, 369 feet.....	74.91
10" Akron Pipe, 186 feet.....	56.64
12" Akron Pipe, 50 feet.....	19.58
18" Akron Pipe, 241 feet.....	192.80

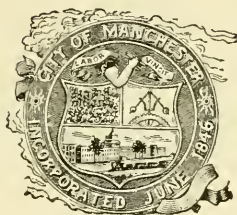
20" Akron Pipe, 169 feet.....	\$162.24
22" Akron Pipe, 188 feet.....	240.64
24" Akron Pipe, 18 feet.....	25.92
6 x 8 Akron Y's, 43 pieces.....	43.86
8 x 8 Akron Y's, 40 pieces.....	40.80
6 x 6 Akron Y's, 41 pieces.....	26.71
6 x 10 Akron Y's, 2 pieces.....	3.04
8 x 10 Akron Y's, 16 pieces.....	24.32
10 x 10 Akron Y's, 53 pieces.....	80.56
6 x 12 Akron Y's, 17 pieces	33.32
8 x 12 Akron Y's, 170 pieces.....	333.20
10 x 12 Akron Y's, 28 pieces	43.85
6 x 15 Akron Y's, 3 pieces.....	6.26
8 x 15 Akron Y's, 21 pieces	43.85
6 x 18 Akron Y's, 23 pieces.....	66.70
10 x 18 Akron Y's, 8 pieces	23.20
8 x 20 Akron Y's, 18 pieces.....	62.64
6 x 24 Akron Y's, 70 pieces.....	365.40
8 x 24 Akron Y's, 10 pieces.....	52.20
8 x 8 Akron T's, 21 pieces.....	21.42
8 x 10 Akron T's, 54 pieces.....	65.88
6 x 12 Akron T's, 27 pieces.....	42.39
8 x 12 Akron T's, 1 piece.....	1.57
6 x 15 Akron T's, 5 pieces.....	10.45
10 x 15 Akron T's, 1 piece.....	2.09
6 x 20 Akron T's, 4 pieces	13.92
27" Concrete Pipe, 668 feet.....	1,703.40
30" Concrete Pipe, 1,408 feet.....	4,153.60
36" Concrete Pipe, 48 feet.....	194.40
42" Concrete Pipe, 44 feet.....	226.60
54" Concrete Pipe, 156 feet	709.80
72" Concrete Pipe, 16 feet.....	152.00
78" Concrete Pipe, 16 feet.....	190.40
84" Concrete Pipe, 60 feet.....	786.00
Asphalt, 127 Drums	726.16
Tarite Cold Patch, 62 Drums.....	430.90
Granite Dust, 75 tons.....	112.50
Gravel Dust, 60 tons	60.00
Chestnut Posts, 1,225	392.00
Fuel Oil, 7,000 gals.	420.00
3" Mixed Lumber, 1000 feet.....	42.00
3 x 4 Hard Pine Lumber, 848 feet.....	33.92
Hard Pine Beams, 572 feet.....	26.31
3 x 5 Spruce Lumber, 646 feet.....	29.72

Bridge Planking, 10,000 feet.....	\$400.00
3 x 5 Lumber, 1000 feet.....	46.00
Fence Boards, 3600 feet	151.20
No. 3 Granite Circles, 5 pieces	36.00
No. 10 Granite Circles, 1 set.....	19.80
Cesspool Stones, 15 pieces	116.25
Paving Blocks, 7000	728.00
24" D. Frames, 3	84.60
Brick, 6000	114.00
Greene Traps, 9	67.50
Chestnut Trap Rock, 250 tons.....	612.50
Pea Trap Rock, 80 tons	208.00
Sand, 15 tons	15.00
Grit, 15 tons	33.75
Native Pea Stone, 30 tons.....	30.00
Soft Coal, 10 tons	62.00
City Stables	
Cement, 50 bags.....	120.00
Soft Coal, 25 tons.....	150.00

SUMMARY

Transportation Inventory	\$53,120.00
Equipment Inventory	81,831.25
Supplies Inventory	15,564.67
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Total	\$150,515.92

56th Annual Report
OF
MANCHESTER
WATER WORKS



MANCHESTER, NEW HAMPSHIRE

1927

MANCHESTER WATER BOARD, 1927**PRESIDENT****J. BRODIE SMITH**

MEMBERS OF THE BOARD**ARTHUR E. MOREAU, *Mayor, ex-officio***

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
PATRICK B. MALONEY.....Term expires January, 1933
EDGAR J. KNOWLTON, *Clerk*

SUPERINTENDENT OF WORKS**FRANK A. GAY**

COMMISSIONERS' REPORT

December 31, 1927.

To the Mayor and Aldermen of the City of Manchester:

GENTLEMEN—The outstanding achievement of the 56th year of the Water Department was the completion of a 24-inch main, work upon which was begun in 1924, extending from the High Service Pumping Station at Lake Massabesic to the reservoir on Oak Hill, a distance of approximately three miles. This completion, without any change in the equipment at the High Service Pumping Station, has resulted in increasing the efficiency of the plant 20 percent through a reduction of friction loss in the main.

Of the sum of \$150,000 authorized by the Board of Mayor and Aldermen as a beginning toward meeting the expense of largely increasing the capacity and efficiency of the Water Department, there remains a balance of \$21,745.50. The Legislature, in 1923, authorized an issue of bonds to the amount of \$500,000 and the sum of \$150,000 above referred to, is a part of that authorization. The time is now near at hand when the Water Department will request of your honorable body permission to issue bonds for the full amount remaining, \$350,000, for the construction of a new and larger reservoir and the purchase of adequate pumping machinery.

The urgent need of a larger reservoir becomes manifest to all understanding citizens when it is considered that the capacity of the present High Service reservoir is but 4,000,000 gallons, whereas the city's consumption of water for the current year was 6,200,000 gallons daily.

In the event of disablement of the Low Service pumping plant, through accident, fire, or for any other cause, the High Service system would be called upon to furnish water for the entire city. This it can do in case of necessity while the Low Service system would be unable to meet any such requirement, consequently the importance of the High Service system cannot be unduly magnified. It is the master, dominant feature of the Water works system and on it depends the health, convenience and protection of the municipality.

The Commissioners feel that they cannot stress this matter of a new and larger reservoir too strongly as such a calamity as the failure of the city's water supply to meet the needs of more than 85,000 people would be too dreadful to contemplate.

During the year there was pumped into the two reservoirs 2,262,500,000 gallons. This quantity shows a slight falling off as com-

pared with the pumpage of the preceding year, a fact that is attributable, it is believed, to the frequent showers which prevailed and which served to reduce the demand for water for the purpose of wetting down lawns. The largest amount of water pumped in a single year was in 1925 when 2,376,471,382 gallons was forced through the mains.

Of the pumpage for the current year 1,855,683,000 gallons was by our own plant, and 406,817,000 gallons was by purchased power. It has been a favorable year for the use of water power.

The receipts of the year amounted to \$188,104.51, which is the smallest gross amount since 1917, but \$20,000 of this decrease can be charged to the Water Department having been deprived of \$20,000 from hydrant rental. Add this sum to the receipts for the current year and the total would be but about \$8,000 less than the aggregate sum received in 1925, when the income was the largest for any single year in the history of the plant, to wit: \$216,022.54.

The city has the gratuitous use of water to the value of \$50,000, annually which is used in school houses, engine houses, fire stations, public comforts, cemeteries, fountains, fire hydrants, street sprinkling, etc., for which the Water Department is given no credit as regards its revenues.

The entire cost of the plant to date is \$3,579,950.07.

The real estate, under the control of the Department, was added to during the year by the purchase of two parcels of land, with dwellings thereon, consisting of 80 acres, which increased the land area credited to the Water Works to 2564 acres.

Twenty-nine petitions for the laying of new water mains were favorably acted upon, and a total of three miles of new mains laid. The Department is at present supplying water through mains extending 165 miles in length, and to 1,110 fire hydrants.

Reforestation was continued to the extent of transplanting 60,000 trees which increased the number of growing pine to 760,475. It is not proposed to add to this number during the coming year but, in lieu thereof, an effort will be made to clear up the land where the young pines are growing by removing the brush which is stunting and impeding their growth.

No new equipment or additions have been added to the pumping stations other than to maintain their upkeep to a condition of the highest efficiency. A large outlay, probably \$75,000, will be a necessity at the High Service Station in the near future.

Vigilant inspection of the source of water supply, with an endeavor to protect it from the intrusion of impurities, has been maintained as heretofore with the result that the high standard of purity, for which our water supply enjoys the highest reputation, has been main-

tained as demonstrated by frequent analysis by the State Health Department.

There has been no change in the personnel of the Board of Water Commissioners, and the relations between the Department and its corps of well-trained and efficient employees have been harmonious and entirely devoid of friction. Edgar J. Knowlton was re-elected to succeed himself as Commissioner for a term of six years.

For the coming year the Department will undertake making a substantial start in replacement of the large cement-lined main, running from the intersection of Hayward and Massabesic streets to Elm street, through Massabesic street and through Lake Avenue, by installing a main of cast iron pipe of sufficient size to meet the requirements of the situation. This work will be inaugurated at as early a date as weather conditions will admit.

More detailed information, as to the activities of the Water Department, can be obtained by reference to the reports of the Superintendent, Assistant Superintendent, and Registrar which accompany this general report. It has been a busy year in departmental history, and has been marked by gratifying and substantial progress.

This report is respectfully submitted by :

J. BRODIE SMITH, *Chairman*,
EDGAR J. KNOWLTON, *Clerk*,
ARTHUR M. HEARD,
PATRICK B. MALONEY,
JOSEPH A. BOIVIN,
ALBERT J. PRECOURT,
ARTHUR E. MOREAU, *Mayor and ex-officio*.

SUPERINTENDENT'S REPORT

December 31, 1927.

To the Honorable Board of Water Commissioners:

GENTLEMEN—The year 1927 has marked for us the completion of the new twenty-four inch pumping main from the High Service Station to the reservoir in Derryfield Park, a project which has taken us four years to complete, working with our own forces, for such time as was given us after carrying on our maintenance work and ordinary extensions.

The connection with the old twenty-inch main at Bridge street and Mammoth road, has been so arranged and gated that either main may be closed out for repairs on either side of the connection, while the other main may still be in use for pumping. At the High Service Station cross connections have been so made that they are an insurance against a cessation of pumping as a result of any single break in the main at that point.

Advantage has been taken of the tearing up and rearrangement of the piping at the station to install a Venturi meter which has already proved its expected value to us.

By the addition of this main, our head against which we pump, has been reduced from 125 pounds to 104 pounds with the Snow triple expansion pump running. Another important gain is also apparent in the volume of water sent through the main. Formerly we were only enabled to operate the pump at a rate approximately 5 M gallons per 24 hours on account of the large amount of friction in the old 20-inch main, while now the meter discloses that we are pushing about 5,900,000 gallons per day through the pipe with a drop of 21 pounds in the friction head; which is of course the cause of this increase of pumping capacity, which amounts to nearly 20 per cent.

We have a considerable balance from the bond issue which was made in 1925 for three purposes: (1) To lay a new main across Amoskeag Bridge as a supplemental feed to the high service on the west side of the Merrimack river. (2) To build the new 24-inch pumping main spoken of above, and (3) To connect the High and Low Service stations by a better line of wiring, to avoid the very considerable line loss which we now are suffering. We hope and expect that this balance remaining will be sufficient to accomplish the third object, and the Public Service Company of New Hampshire is co-operating with us in studying the best manner to do this work with

due regard to our future needs, but it is probable that there will not be a large margin left.

The new pipe line across Amoskeag Bridge is functioning well, and has been indispensable to us this year at a time when repairing the older 20-inch main across the river at Bridge St.

The occasion of the repair was a leak in the pipe in the bed of the river, which had run for some time and was the cause of a considerable loss of water to us. This leak was fixed by the insertion of a new length of pipe by the aid of a sand bag coffer dam. While doing this it was discovered that the stone filling on which the pipe was laid across the river was badly washed so that the pipe was practically unsupported for a considerable distance and held its position against being washed down stream, solely by the strength of the flanged joints. An attempt has been made to remedy this condition by depositing concrete in bags in still water behind sand bag coffer dams, a work necessarily done at night when the wheels of the Amoskeag Manufacturing Company were not running. We think this has proved successful, but will know better next summer when we will be able to make a more careful examination at time of low water. We are indebted to the L. H. Shattuck Inc. for their vigorous prosecution of this work and to the Amoskeag Company for their co-operation with us in shutting down their wheels at all possible times.

The next large project which the Department will undertake will be the replacement of the old 20" cement-lined sheet iron low service feed to the business district on Lake Avenue and Massabesic Street by a new cast iron main of 20" from Elm to Lincoln Street on Lake Avenue and 24" cast iron from Lincoln Street to Valley Street on Massabesic street and 30" beyond to join the present 30" pipe near Hayward Street. This old main has been in service 55 years and has been the source of several bad breaks in past years, although during 1927 only one comparatively small one occurred, which fortunately caused little damage.

For financial reasons, since we are dependent upon our income for this work, it will take at least three years to carry it to completion after which will come a proposed 20" main for a strengthening feed from the 24" low service main on Cilley Road, northerly on Pine Street or Union Street parallelling the Elm Street main, to bring more water to the northerly end of the business district and incidentally strengthen the whole low service. This last project will mortgage our income 3 or 4 years more. There is not now nor will there be for many years any difficulty in disposing of our income in work which should be done, and the need is for more income rather than to find ways to spend it.

In the forestry line Brown's Island was set out to pine trans-

plants this last spring, and an examination made this fall showed that the transplants were doing finely, probable an average of 95% came through.

This coming spring we shall not attempt to set any new territory but shall spend our time in trimming up areas in which the hard wood growth is injuring the pines set out several years ago by smothering their growth.

We have laid extensions of mains in streets as tabulated elsewhere and have encountered a large amount of ledge in these extensions and on the Bridge Street Extension pumping main which we were enabled to handle well with the drilling equipment we now have. Our blasting operations have been handled with no damage to surrounding property.

A review of the statistics of our water works since its inception in 1872 shows an increase in gross receipts from about 32,000 dollars in 1874 to a maximum of 216,000 in 1925. This increase is not a continuous or straight line growth but has been interrupted at times by many reductions in rates which have correspondingly reduced the income. Our gross income for 1926 was \$188,000 showing the effects of the taking away of our hydrant rental of 20,000 dollars. Our income this year is substantially the same as in 1926.

In pipe mileage we have grown from 21.59 miles in 1874 to 165 miles in 1927. In number of services from 625 in 1874 to 10,163 in 1927. In pumpage from 424,000,000 gallons in 1875 to 2,262,000,000 in 1927.

Our present rate of consumption is 74.7 gallons per capita an amount which is very good indeed and which compares favorably with most cities of our size, and certainly warrants the belief that we are not suffering from large losses by leakage. This per capita consumption is arrived at by dividing water used by the population on the pipe lines and may be, of course, to some extent in error depending upon the worth of our estimate of population, but we think it closely approximates the truth. The daily consumption in 1926 was 78 gallons per capita.

We have attained very nearly the goal towards which we have been striving the past three years, in the matter of metered services, and are now 99 percent metered, there remaining only 102 services out of 10,162 which are unmetered. This is very gratifying and reflects credit on the meter department, who, with the assistance of the regular service gang at intervals, has done this work with no increase of labor in their department.

Respectfully submitted,

FRANK A. GAY,
Superintendent.

ASSISTANT SUPERINTENDENT'S REPORT

December 31, 1927.

To the Honorable Board of Water Commissioners:

GENTLEMEN—During the year 1927 there was pumped into the High Service system, 979,693,355 gallons and into the Low Service system, 1,283,048,050 gallons making a total of 2,262,741,405 gallons of water supplied to the whole city. Comparing these figures with the 1926 record, we find that while the High Service system shows a gain of 1.7%, the Low Service had a marked falling off in demand, being 8.5% less than in 1926 and the city as a whole using 4.4% less water than in the previous year.

Although the yearly rainfall of 38.33" is somewhat under normal, the bulk of it fell in the last five months of the year so that we were able to hold it all in our Lake, as well as generate more than one million kilo-watt-hours by our water power at the Low Service Station, and still find the Lake, December 31st, twenty-three inches higher than December 31st, 1926.

Low coal costs and a good water power year have contributed to lowering our pumping station expenses more than seven thousand dollars when compared to last year's charges.

Perhaps the actual cost of pumping one million gallons into the reservoir will be of interest. In figuring these costs, only the actual running charges were used, as labor, power, electric current, or coal, oil and waste, no charge being used for overhead, depreciation or interest on investment.

HIGH SERVICE STATION

	Per M Gals.
5 Million gal. Pump, by Public Service Co. Power.....	\$24.50
5 " " " by our Curtis Turbine	23.10
Snow T. E. P. Engine.....	14.40
5 Million gal. Pump, by Water Power necessary phased in Power	8.05

LOW SERVICE STATION

	Per M Gals.
8 Million gal. Pump, by Public Service Co. Power.....	\$10.60
8 " " " by Power from Curtis Turbine at High Service	8.65
8 " " " by Water Turbine at Low Service.	3.05

There are several factors entering into the choice of power to be used. Obviously our policy is to use our water power to the fullest extent. When seasonal changes make the use of water for power inadvisable we find our next cheapest source to be to run the Snow Pump for High Service demand and to use the Public Service power for Low Service demand. Our Curtis turbine is used only for stand-by service.

Repairs at both stations have been of a routine nature only.

I am submitting herewith charts showing the daily consumption, temperature, rainfall and height of water in Lake. The effect of repairing a major leak on our 20" main, under McGregor bridge is quite vividly shown by the marked falling off in consumption after September 25th.

The work of fighting the White Pine weevil started in 1923, was continued this year and a marked improvement noted in the condition of the young pine. The Society for the Protection of New Hampshire Forests inspected our several pine plantations this past summer and several of the forestry experts in the party seemed very enthusiastic at the progress that had been made in reforesting our water shed.

Respectfully submitted,

J. H. READ,

Assistant Superintendent.

FINANCIAL STATEMENT

December 31, 1927.

To the Honorable Board of Water Commissioners:

GENTLEMEN—The fifty-sixth annual financial statement, showing the receipts and expenditures for the year 1927, is presented herewith.

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

RECEIPTS, 1927

Water by meter	\$173,959.06
Water by fixture	7,135.01
Fines	1,077.40
Building	372.08
Material sold	2,766.97
Meter repairs	226.39
Rent	564.00
Junk	355.41
Timber and wood	234.80
Labor	780.64
Telephone calls	2.85
Hydrant rentals (Bedford, N. H.).....	280.00
Hydrant rentals (Goffstown, N. H.).....	420.00
Ice cutting	60.00
Circus	20.00
Refunds	36.65

\$188,291.26

Less rebates 907.78

\$187,383.48

Transfers from other Departments:

Water by meter	\$18.00	
Water by fixture	264.00	
Material and labor	439.03	721.03

Total collections for 1927..... 188,104.51

\$203,280.53

Brought Forward\$203,280.53

EXPENDITURES, 1927

Extension of mains.....	\$42,573.71
Extension of services	13,141.95
Meters and setting	20,751.10
Land	1,100.89
Pumping	32,475.05
Maintenance	43,855.46
Forestry	2,919.05
Interest on bonds	5,680.00
	<hr/>
	\$162,497.21

Transfers to other Departments:

Extension of mains	\$946.50	
Extension of services.....	587.69	
Maintenance	172.38	1,706.57
	<hr/>	<hr/>

Total expenditures for 1927..... 164,203.78

Cash on hand January 1, 1928..... \$39,076.75

HIGH SERVICE CONSTRUCTION

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

EXPENDITURES

Material and Labor.....	50,122.32
	<hr/>
	\$21,745.70
	<hr/>
Bills uncollected, 1926	\$3,407.70
Bills receivable, 1927.....	185,861.67
Transfers	721.03
	<hr/>
	\$189,990.40
Collections for 1927	188,104.51
	<hr/>
Bills uncollected, 1927.....	\$1,885.89
	<hr/>

Cost of construction of works to date.....	\$3,579,950.07
Bonded debt (High Service Construction).....	134,000.00
Value of stock on hand.....	41,095.20
Value of coal on hand.....	4,500.00

Respectfully submitted,

F. E. PETTIGREW,

Registrar.

WATER MAINS LAID DURING 1927

Street.	Location.	Size (in.)	Material.	Length (feet)
Albert St.	Extension so. toward Harrison St.	4	Cast Iron	170
No. Bav St.	North from Trenton St.	6	" "	207
No. Bav St.	North from Stark Ave.	6	" "	500
Belmont St.	South from Amherst St.	6	" "	158
Blodgett St.	Extending main to Linden St.	6	" "	69
W. Bridge St.	Fire service for Amoskeag Realty Co.	6	" "	101
Bridge St. Exten.	Connecting Bridge St. Exten. with Wellington Road	6	" "	35
Bridge St. Exten.	Branch lines to hydrants.	6	" "	30
Bridge St. Exten.	Extending main toward reservoir. .	24	" "	880
Bridge St. Exten.	Blow-off line	6	" "	31
Bridge St. Exten.	Extension toward reservoir.	24	" "	1,411
Brown St.	West from Union.	6	" "	760
Brunelle Ave.	From South Hall St. east.	6	" "	512
Brunelle Ave.	Branch line to hydrant.	6	" "	6
Clarke St.	Extension to Walnut St.	6	" "	231
Derry St.	Extending present main south.	4	" "	163
Elm St.	Fire service into Cote Bros. Bakery	6	" "	83
Elm St.	Branch line to hydrant opp. Cote Bros. Bakery	6	" "	4
W. Elmwood Ave.	Extending present main west across South Elm St.	6	" "	729
W. Elmwood Ave.	Branch lines to hydrants.	6	" "	15
Elwood Ave.	From Riverview to Walcott.	6	" "	283
Fifth Ave.	North from Eve St.	6	" "	270
Fourth Ave.	Laid 152 ft. north and 184 ft. south from Eve St.	6	" "	336
Fremont St.	Extension north of Moody St.	6	" "	85
Garden St.	East from Calef Rd.	6	" "	256
Garden St.	Extension to east of Waterman St.	6	" "	221
Hall land	North of Lake Shore Road (branch line to hydrant)	6	" "	2
J. Hall Rd.	From Bridge St. Ext. toward reser- voir	24	" "	689
Hall St.	Laurel St. to Central St.	6	" "	248
Hamblet St.	South from Young St.	6	" "	169
Hamblet St.	Connecting dead ends.	6	" "	259
High Station	High Station grounds (hyd. line)	6	" "	51
High Station	High Station grounds (blow-off line)	8	" "	192
High Station	High Station grounds.	20	" "	54
High Station	High Station grounds.	24	" "	107
High Station	High Station grounds.	30	" "	115
High Station	High Station grounds.	24	" "	159
Kenney St.	North from Spruce St.	6	" "	109
Lenox Ave.	West from Plainfield.	6	" "	257
Lenox Ave.	Branch line to hydrant.	6	" "	6
Linden St.	Extension north of Blodgett St.	10	" "	97
Linden St.	North from Blodgett St.	10	" "	132
Linden St.	Branch line to hydrant.	6	" "	9
Merrill St.	Extension east of Elm St.	6	" "	73
Merrimack St.	Fire service into Rice-Varick Hotel	6	" "	20
Moore St.	North from Kelley St.	6	" "	267
Norris St.	Connecting dead ends.	6	" "	131
Oak Hill	Extension to reservoir.	24	" "	1,151
Oak Hill	Branch lines to hydrants.	6	" "	9
Plainfield St.	Rosedale Ave. to Lenox Ave.	6	" "	242
Portsmouth Ave.	South from Lake Ave.	6	" "	720
Portsmouth Ave.	Branch lines to hydrants.	6	" "	18
Reed St.	Extension south of Bremer.	6	" "	60
Reed St.	Branch line to hydrant.	6	" "	8
Riverview St.	From Westland Ave. south.	6	" "	398
Riverview St.	Extension to Elwood Ave.	6	" "	44

WATER MAINS LAID DURING 1927—Concluded

	Location.	Size (in.)	Material.	Length (feet)
Sixth Ave.	North from Eve St.....	6	" "	355
Stark Ave.	Extension to west of Chestnut St.	6	" "	143
Stark Ave.	Extension toward No. Bay St...	6	" "	149
Stark Ave.	Extension to No. Bay St.....	6	" "	63
State Ind. School...	In school grounds.....	6	" "	454
State Ind. School...	In school grounds.....	4	" "	165
Sunnyside St.	South from Hayward St.....	6	" "	437
Sunnyside St.	Branch line to hydrant.....	6	" "	7
Third Ave.	North from Eve St.....	6	" "	152
Walnut St.	North from Clarke St.....	6	" "	39
Walnut St.	Branch line to hydrant.....	6	" "	8
Westland Ave.	Extending main to Riverview St...	6	" "	803
Wilson St.	Fire service for C. A. Hoitt Co.			
	Store House	6	" "	30
Wolcott St.	Branch line to hydrant.....	6	" "	8
Wolcott St.	Elwood Ave. to Westland Ave....	6	" "	262
Worthley Rd.	West from Rockland Ave.....	6	" "	804
Worthley Rd.	From Rockland Ave. west.....	6	" "	698
Worthley Rd.	Branch line to hydrant.....	6	" "	14

GATES SET DURING 1927

Street	Location.	Gate (size)
No. Bay St.....	North line of Stark Ave.....	6"
No. Bay St.....	North line of Trenton St.....	6"
Belmont St.....	On south line of Amherst.....	6"
Blodgett St.....	On west line of Linden.....	6"
West Bridge St.....	On fire service into Amoskeag Realty Co.....	6"
Bridge St. Exten.....	Near east line of Mammoth Rd.....	24"
Bridge St. Exten.....	On blow-off line.....	6"
Bridge St. Exten.....	Near Watts St.....	24"
Bridge St. Exten.....	On hydrant branch near Watts St.....	6"
Bridge St. Exten.....	On line joining Bridge St. Exten. and Welling ton Road	6"
Bridge St. Exten.....	On hydrant line near Mammoth Rd.....	6"
Brown St.....	West line of Union.....	6"
Brunelle Ave.....	East line of So. Hall St.....	6"
Clarke St.....	West line of Walnut St.....	6"
Elm St.....	On fire service into Cote Bros. Bakery.....	6"
Elm St.....	On hydrant line opp. Cote Bros. Bakery.....	6"
Elmwood Ave.....	On east line of South Elm St.....	6"
Elwood Ave.....	West line of Riverview St.....	6"
Fifth Ave.....	North line of Eve St.....	6"
Fourth Ave.....	North line of Eve St.....	6"
Fourth Ave.....	South line of Eve St.....	6"
Garden St.....	At Calef Road.....	6"
Hall land	In woods	6"
Hall St.....	On south line of Laurel St.....	6"
Hall St.....	On north line of Central.....	6"
J. Hall Rd.....	North of Bridge St.....	20"
J. Hall Rd.....	North of Bridge St.....	24"
Hamblet St.....	South line of Young St.....	6"
High Station grounds..	In driveway	24"
High Station	High Station grounds.....	24"
High Station	High Station grounds.....	20"
High Station	High Station grounds.....	20"
High Station	High Station grounds.....	8"
High Station	High Station grounds.....	6"
Kenney St.....	North line of Spruce St.....	6"
Linden St.....	On northwest line of Smyth Road.....	10"
Mammoth Rd.....	Near south line of Bridge St.....	20"
Mast St.....	At Rockland Ave. and Sylvester St.....	6"
Merrimack St.....	On fire service into Rice-Varick Hotel.....	6"
Moore St.....	North line of Kelley St.....	6"
Myrtle St.....	On service into Currier Art Gallery.....	4"
Oak Hill	On force main near reservoir.....	24"
Oak Hill	Near reservoir on hydrant line.....	6"
Oak Hill	On hydrant line at Old Bridge St.....	6"
Plainfield St.....	South line of Rosedale Ave.....	6"
Portsmouth Ave.....	South line of Lake Ave.....	6"
Riverview St.....	On south line of Westland Ave.....	6"
Sixth Ave.....	On north line of Eve St.....	6"
Stark Ave.....	On east line of Chestnut St.....	6"
Stark Ave.....	East line of North Bay St.....	6"
State Industrial School.	In school grounds.....	4"
State Industrial School.	In school grounds.....	6"
Sunnyside St.....	On south line of Hayward St.....	6"
Third Ave.....	On north line of Eve St.....	6"
Walnut St.....	North line of Clarke St.....	6"
Wilson St.....	On fire service into C. A. Hoitt Co. Store House	6"
Worthley Rd.....	At Rockland Ave. and Sylvester St.....	6"

NEW HYDRANTS SET DURING 1927

Street.	Location.
Bridge St. Extension.....	At Mammoth Road
Bridge St. Extension.....	At Watts St.
Brown St.	Corner North Adams St.
Brown St.	Corner Union St.
Brunelle Ave.	477 ft. east from South Hall St.
South Elm St.....	Opp. Cote Bros. Bakery
Elmwood Ave.	Corner South Elm St.
W. Elmwood Ave.....	438 ft. west of west line of So. Elm St.
Hall land	On 24" force main
High Service Reservoir.....	On 24" force main
Lenox Ave.	Corner Plainfield St.
Linden St.	29 ft. north of Smyth Road
South Main St.....	South of Erie St.
Portsmouth Ave.	235 ft. south of Lake Ave.
Portsmouth Ave.	49 ft. north of south line of Wolfe St.
Reed St.	North of Bremer St.
Sherburne St.	369 ft. east line of Broadway Ave.
Stark Ave.	At Chestnut St.
Sunnyside St.	402 ft. south of south line of Hayward St.
Walnut St.	Corner Clarke St.
Westland Ave.	At Enfield St.
Wolcott St.	Corner Elmwood Ave.
Worthley Rd.	At Third St., Bedford
Worthley Rd.	Near First St., Bedford

WATER MAINS LOWERED DURING 1927

Street.	Location.	Size (in.)	Material.	Length (feet)
Eve St.	Between Fourth Ave. and Fifth. Ave.	6	Cast Iron	130
Canal St.	North of W. Brook St. to south of Salmon St.	12	" "	725

WATER MAINS TAKEN OUT DURING 1927

Location.	Size (in.)	Material.	Length (feet)
High Service Station grounds.....	20	Cast Iron	94

GATES TAKEN OUT DURING 1927

Street	Location.	Size (inches)
Bremer St.	Opposite No. 49 Bremer.....	6"
High Service Station...	High Service Station grounds.....	10"

FIRE SERVICES INSTALLED DURING 1927

Name.	Location	Size Pipe	Size Gate
Amoskeag Realty Co....	W. Bridge St. at Hampshire Lane	6"	6"
Cote Bros., Inc.....	Elm St. corner Hanson St.....	6"	6"
C. A. Hoitt Co. Store House	Wilson St. near Valley St.....	6"	6"
Rice-Varick Hotel	Merrimack St.	6"	6"

HYDRANTS REPLACED DURING 1927

Street.	Location.
Amory St.	At Alsace St.
Bridge St.	Corner Hall St.
Green St.	Corner Pine St.
Green St.	Corner Union St.
High Service Station.....	High Station grounds
Laurel St.	Corner Beacon St.
Manchester St.	Corner Beech St.
Myrtle St.	Corner Ash St.
Taylor St.	At Young St.
Valley St.	Corner Taylor St.
Willow St.	At Cohas Shoe Shop

SUMMARY OF PIPES LAID AND GATES SET DURING 1927

Size of Pipe (inches)	Cast Iron Pipe (feet)	Gates
4	333	1
6	11,760	38
8	192	1
10	229	1
20	54	4
24	4,397	6
30	115	
Totals	17,080	51

TOTAL DISTRIBUTION PIPES AND GATES IN USE
DECEMBER 31, 1927

Size (inches)	Cast Iron Pipe (feet)	Wrought Iron Pipe (feet)	Cement Pipe (feet)	Gates
4	24,094	128	57	110
6	490,584			1,241
8	143,975			189
10	51,146			61
12	52,511			71
14	18,698		8,412	24
16	6,762			8
20	44,437			37
24	27,278			21
30	3,906			2
Total	863,391	128	8,469	1,764

MONTHLY RECORD OF WORK DONE DURING 1927

MONTH.	New Service	Relaid Service	Discontinued Services	Frozen Services	New Hydrants Set	Hydrants Replaced	Hydrants Repaired	Leaks in Mains Repaired	Leaks on Services Repaired	New Meters Set	Meters Taken Out	Meters Set Back	Meters Exchanged	Meters Frozen	Main Pipe Laid
January	1	...	...	3	...	2	2	2	7	110	...	6	127	10	248 ft.
February	1	...	...	...	...	...	3	...	10	142	...	7	119	4	2,606
March	5	3	1	...	...	...	1	...	10	164	...	20	130	4	3,109
April	21	22	6	...	...	...	...	7	3	47	...	46	58	4	3,025
May	27	21	...	...	...	...	...	2	10	60	...	22	62	2	3,050
June	36	17	...	...	...	...	...	3	7	89	...	13	38	...	1,490
July	25	20	...	...	...	...	...	3	14	55	...	8	48	...	1,523
August	28	14	...	...	...	...	...	5	20	40	...	6	83	...	1,629
September	10	26	1	...	...	...	...	1	18	62	...	1	41	...	1,185
October	33	11	...	...	...	...	...	5	11	39	...	4	74	...	215
November	28	14	...	...	...	...	...	5	10	...	...	4	50	5	...
December	4	4	...	...	1	2	73	5	11	32	...	4	44	9	...
Total	224	152	8	3	24	11	92	46	131	850	3	141	874	38	17,080 ft.

ANNUAL REPORT

MAINS, GATES, SERVICE PIPES, HYDRANTS, METERS, ETC.,
 INSTALLED DURING THE PAST YEAR AND TOTALS
 OF SAME TO DECEMBER 31, 1927.

Main pipe laid during year	17,080 feet
Equal to	3.23 miles
Previously reported cast iron pipe.....	846,405 feet
Previously reported steel pipe.....	128 feet
Cement-lined pipe in use.....	8,469 feet
Cast iron pipe taken out	94 feet
Total amount of pipe in use.....	871,988 feet
Equal to	165.14 miles
Hydrants set during year.....	24
Hydrants discontinued during year.....	None
Previously reported	1,084
Total number set to date.....	1,108
Hydrants replaced during year.....	11
New gates set during year.....	51
Previously reported	1,715
Gates taken out	2
Total number set to date.....	1,764
Meters set during year	850
Meters taken out during year.....	3
Previously reported	9,210
Total number set to date.....	10,057
Relaid services	152
Total length of services relaid.....	.73 miles
New services	224
Total length of new services laid.....	.91 miles
Services discontinued during year.....	8
Total number services discontinued to date.....	250
Previously reported new services.....	9,938
Total number to date	10,162
Total number of standpipes for street sprinklers.....	18
Total number of watering troughs.....	13
Total number of drinking fountains.....	15
Number of fire service pipes put in during year.....	4
Total number of fire service pipes.....	151
Total number of air valves.....	21

HEIGHT OF WATER AT DAM

January 1	4	inches above dam
February 1	5½	inches above dam
March 1	7½	inches above dam
April 1	33½	inches above dam
May 1	18½	inches above dam
June 1	20	inches above dam
July 1	8	inches above dam
August 1	3¼	inches below dam
September 1	5¾	inches below dam
October 1	5¾	inches below dam
November 1	¾	inch below dam
December 1	16½	inches above dam
Highest water March 28	34	inches above dam
Lowest water August 22	8¼	inches below dam

RAINFALL, HIGH SERVICE STATION

January	2.75 inches
February	3.30 inches
March	1.16 inches
April	1.31 inches
May	2.37 inches
June	2.16 inches
July	2.42 inches
August	4.73 inches
September	4.48 inches
October	4.50 inches
November	5.00 inches
December	4.15 inches

Total rainfall, 38.33 inches

SNOWFALL, HIGH SERVICE STATION

	Snow	Moistures
January	20 50 inches	1.96 inches
February	28.50 inches	2.91 inches
March	1.00 inches	0.19 inches
April	1.50 inches	0.06 inches
November	0.00 inches	0.00 inches
December	6.50 inches	0.94 inches

Total snowfall, 58.00 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 Roger's house	67
Arlington, corner Nashua	103
Arlington, corner Warren	92
Arlington, corner Ashland	85

LOCATION AND STATIC PRESSURE OF WATER HYDRANTS—*Continued.*

Arlington, corner Morrison	85 lbs.
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, opposite Willow	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, at Ermin Avenue	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, 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

LOCATION AND STATIC PRESSURE OF WATER HYDRANTS—*Continued.*

South Beech, north of Gold, near 1070 South Beech.....	67 lbs.
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, corner Green St.	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

LOCATION AND STATIC PRESSURE OF WATER HYDRANTS—*Continued.*

Boynton, by No. 145.....	74 lbs.
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, at Arkwright	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. Extension, corner Morse Road.....	73
Bridge St. Extension, near 1041.....	87
Bridge St. Extension, near 989.....	85
Bridge St. Extension at Page St.	75
Bridge St. Extension, at Maryland Ave.	76
Bridge St. Extension, at Watts.....	80
Bridge St. Extension, corner Tarbell St.	77
Bridge St. Extension, at Mammoth Rd.	50
Broadway avenue, 18 ft. south of Sherburne St.	52
Brook, corner Canal	76

LOCATION AND STATIC PRESSURE OF WATER HYDRANTS—*Continued.*

Brook, corner Elm	52 lbs.
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
Brown St. corner No. Adams.....	50
Brown St. corner Union	48
Brunelle Ave., 477 ft. east from So. Hall St.	71
C, corner Boynton	74
C, corner B	74
Calef road, near No. 134.....	63
Calef road, at Edgemere Ave.	44
Calef road, corner Mystic	46
Calef road, by No. 623.....	42
Calef road, corner Brown avenue.....	50
Canal, corner Traction	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, between Farmer and Sherburne	70

LOCATION AND STATIC PRESSURE OF WATER HYDRANTS—*Continued.*

Candia road, between Fairmount and Bridge St. Extension	75 lbs.
Candia road, 137 feet east of Proctor avenue	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 No. Adams.....	90
Carroll, by No. 57.....	62
Cartier, corner Sullivan	105
Cartier, corner Putnam	105
Cartier, corner Amory	107
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

LOCATION AND STATIC PRESSURE OF WATER HYDRANTS—*Continued.*

Chapleau avenue, corner Paris Terrace.....	90 lbs.
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 avenue, 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, opposite Pinehill avenue, Goffstown.....	90
College road, at Roy street, Goffstown.....	84
Columbus street	105
Conant, corner Main	70
Conant, corner Cartier	68

LOCATION AND STATIC PRESSURE OF WATER HYDRANTS—*Continued.*

Conant, corner Dubuque	68 lbs.
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, corner Haines Lane	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, east of Canal	77
Depot, at Elm	68
Derry road, east of Mammoth road	55
Derry road, by Page's	64

LOCATION AND STATIC PRESSURE OF WATER HYDRANTS—*Continued.*

Derry road, by Menter brook.....	62 lbs.
Dickey road, by Dunbar	61
Dickey road, corner Cohas 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
South Elm St., opposite Cote's Bakery.....	65
Elm, corner Valley	72
Elm, corner Grove	70
Elm, corner Green	70
Elm, corner Summer	70
Elm, opposite Manchester	63

LOCATION AND STATIC PRESSURE OF WATER HYDRANTS—*Continued.*

Elm, corner Kidder court	61 lbs.
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
Elmwood avenue, corner So. Elm	33
W. Elmwood avenue, 438 feet west of So. Elm.....	30
Erie, by No. 51.....	74
Essex, corner Amory	105
Essex, corner Monitor	105
Eve, corner of Seventh avenue.....	122
Eve, corner Third avenue.....	100
Fairmount avenue, corner Joyce	60
Falls avenue, corner Old Falls road.....	44
Falls avenue, at 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, at Babel St.	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

LOCATION AND STATIC PRESSURE OF WATER HYDRANTS—*Continued.*

Goffstown road, at No. 94.....	102 lbs.
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 land off 24" force main in woods.....	90
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

LOCATION AND STATIC PRESSURE OF WATER HYDRANTS—*Continued.*

Hancock, west, corner Dartmouth.....	81 lbs.
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, at Maplehurst avenue	75
Hanover, at Proctor road	75
Harrison, corner Elm	115
Harrison, at Albert	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, corner Linden	87
Harrison, corner Hall	78
Harrison, corner Belmont	78
Harrington avenue, corner Glenridge.....	37
Harvard, corner Beech	57
Harvard, 200 feet 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

LOCATION AND STATIC PRESSURE OF WATER HYDRANTS—*Continued.*

Hayward, corner Pine	59 lbs.
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, west of Woodman.....	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
High Service Reservoir off 24" force main near reservoir....	5
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

LOCATION AND STATIC PRESSURE OF WATER HYDRANTS—*Continued.*

Island Pond road, between W. Lovering and George Coleman	35 lbs.
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	45
Lake avenue, corner Hall	105
Lake avenue, corner Milton.....	100
Lake avenue, corner Cass	90
Lake avenue, corner Canton	85
Lake avenue, west of J. Hall Rd.	73

LOCATION AND STATIC PRESSURE OF WATER HYDRANTS—*Continued.*

Lake avenue, east of Huntington avenue.....	82 lbs.
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
Lenox avenue, corner Plainfield St.	50
Liberty, corner North	106
Lincoln, corner Harvard.....	111
Linden St. 29 feet north of Smyth Road	82
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 Turcotte'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

LOCATION AND STATIC PRESSURE OF WATER HYDRANTS—*Continued.*

Lowell, corner Hall.....	78 lbs.
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, south of Wayne St.	77
Main, South, south of W. Hancock.....	73
Main, South, at Bell St.	59
Main, South, corner Harvell	79
Main, South, 400 feet south of Erie.....	85
Main, South, corner of Erie St.	79
Main, South at Murphy's house, Bedford	82
Main, South at Gilman's house, Bedford.....	87
Main, South at Woodbury's Pond, Bedford.....	90
Main, South, cor. Bedford Center road, Bedford.....	75
Main, South near schoolhouse, Bedford.....	70
Main, South, in front of Country Club, Bedford.....	65
Mammoth road, corner Mooresville road.....	45
Mammoth road, 3rd hyd. south of Cohas Ave. (1900 ft. south)	39
Mammoth road, 2nd hyd. south of Cohas Ave. (1075 ft. south)	23
Mammoth road, at Reservoir fence	08
Mammoth road, 1st hyd. south of Cohas Ave. (175 ft. south)	08
Mammoth road, at Cilley road.....	12
Mammoth road, near City Hospital	55
Mammoth road, south of Lowell St.	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, corner Hall	97
Manchester, corner Belmont	84

LOCATION AND STATIC PRESSURE OF WATER HYDRANTS—*Continued.*

Manchester, corner Milton	75 lbs.
Manning, corner Hall.....	70
Maple, corner Salmon	96
Maple, opposite 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, between London and New York streets..	70
Maryland avenue, between New York and Bridge St. Extens'n	72
Mason, corner Rimmon	115
Massabesic by No. 735.....	30
Massabesic, corner Mammoth Rd.	29
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, west of Main street.....	82
Mast street, by No. 65	81
Mast street, west of Bowman	81
Mast street, east of Riddle	77
Mast street, corner Head	77
Mast street, corner Warner	60
Mast street, corner Rockland avenue.....	40
McDuffie, corner Boynton	74
McDuffie, corner Huntress	74
McGregor, north of Main	65
McGregor, at Somerset	65

LOCATION AND STATIC PRESSURE OF WATER HYDRANTS—*Continued.*

McGregor, corner Bridge	64 lbs.
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, 75 feet west of Belmont.....	87
Merrimack, corner Milton	83
Merrimack, west of Cass.....	83
Merrimack, corner Hanover	84
Michigan avenue, at Briar Ave.	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

LOCATION AND STATIC PRESSURE OF WATER HYDRANTS—*Continued.*

Myrtle, by No. 32	52 lbs.
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, at Union St.	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

LOCATION AND STATIC PRESSURE OF WATER HYDRANTS—*Continued.*

Orange, corner Russell	97 lbs.
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, at 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 Plummer.....	60
Pine, corner Lake avenue.....	60
Pine, corner Concord	52
Pine, corner Lowell	52
Pine, corner High	50

LOCATION AND STATIC PRESSURE OF WATER HYDRANTS—*Continued.*

Pine, corner Bridge	50 lbs.
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, north of Johnson	92
Portsmouth avenue, 235 feet south of Lake avenue.....	80
Portsmouth avenue at Wolfe	85
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

LOCATION AND STATIC PRESSURE OF WATER HYDRANTS—*Continued.*

Ray, corner Clarke.....	101 lbs.
Recreation, near Pavilion	100
Reed, corner Amory	102
Reed, corner Kelley St.	109
Reed, 400 feet north of Bremer.....	110
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 feet north of Agawam St.	90
River road, 269 feet 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
Riverdale avenue, 36 feet north of W. Mitchell.....	96
Riverdale avenue, 750 feet 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

LOCATION AND STATIC PRESSURE OF WATER HYDRANTS—*Continued.*

Salmon, corner Chestnut	100 lbs.
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
Sherburne St., 369 feet east of Broadway avenue.....	65
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

LOCATION AND STATIC PRESSURE OF WATER HYDRANTS—*Continued.*

Somerville, corner Porter	88 lbs.
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 avenue at Chestnut street	75
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
Sunnyside, 402 feet south of Hayward.....	90
Taylor, corner Massabesic	33
Taylor, corner Young	84
Taylor, near Silver	80

LOCATION AND STATIC PRESSURE OF WATER HYDRANTS—*Continued.*

Taylor, corner Somerville	80 lbs.
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, at Union	96
Traction, by car barn	69
Traction, corner Elm	64
Trenton, corner Chestnut	83
Trenton, corner Union	60
Union, north of Portsmouth R. R. 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, north of Stark avenue	75
Union, 50 feet north of Willy's house, No. 1227.....	45
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, between Taylor and Belmont	65

LOCATION AND STATIC PRESSURE OF WATER HYDRANTS—*Continued.*

Walker, corner Turner	85 lbs.
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
Walnut, corner Clarke	103
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 St. at Cartier	104
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 Rd., 1200 feet east of Mammoth road.....	80
Wentworth, corner Bell	98
West, corner Parker	68
Westland avenue at Enfield St.	68
Wilkins, corner Highland avenue.....	39
Wilkins, west of 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

LOCATION AND STATIC PRESSURE OF WATER HYDRANTS—*Concluded.*

Willow, at Lincoln	118 lbs.
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, east of South Main	87
Winter, corner Parker	73
Winter, corner Granite	71
Wolcott, corner Elwood avenue	80
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
Worthley road, at Third street, Goffstown.....	15
Worthley road, near First street, Goffstown.....	26
Young, corner Ainsworth avenue	75
Young, corner Cypress	80

AMOUNT OF WATER PUMPED, COAL USED, ETC., DURING 1927.

Amount of water pumped at Low Station.....	1,283,048,050 gallons
Amount of water pumped at High Station.....	979,693,355 gallons
Total amount of water pumped during 1927.....	2,262,741,405 gallons
Daily average pumped	6,199,291 gallons
Daily amount used per capita (estimated population, 83,000, which includes parts of Goffstown and Bedford)	74.5 gallons
Total water pumped by steam, direct.....	628,267,255 gallons
Total water pumped by electricity.....	1,634,474,150 gallons
Water pumped by electricity generated by steam power	11,515,250 gallons
Water pumped by electricity generated by water power	1,375,639,100 gallons
Water pumped by purchased electricity at High..	98,080,300 gallons
Water pumped by purchased electricity at Low...	149,239,500 gallons
Total water pumped by purchased electricity....	247,319,800 gallons
Coal used for low station pumping.....	2.06 tons
Coal used for high station electric pumping.....	17.8 tons
Coal used for direct steam pumping	642.8 tons
Coal used for raising steam, banking and heating	132.6 tons
Total coal used at high station.....	794.4 tons
Coal on hand Jan. 1st, 1928.....	570 tons
Coal used for electric pumping	19.8 tons
Kilowatt-hours generated by coal.....	14,530
Kilowatt-hours generated by water power.....	1,057,090
Kilowatt-hours water power for H. S.	381,760
Kilowatt-hours water power for L. S.	675,330
Kilowatt-hours purchased	244,500
Kilowatt-hours purchased for H. S.	155,300
Kilowatt-hours purchased for L. S.	89,200
Pounds of coal per K.W.H.	2.75
Gallons of water pumped per pound of coal (electric pumping high station)	248
Gallons of water pumped per pound of coal (steam pumping high station)	490

REPORT OF THE CITY LIBRARY

MANCHESTER CITY LIBRARY, 1927

TRUSTEES

ARTHUR E. MOREAU, <i>Mayor, ex-officio</i>	
*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. WILSON	Term expires 1932
JOHN J. HOLLAND	Term expires 1933
†MRS. MARY CARPENTER MANNING	Term expires 1934

*Died March 25.

†Appointed September 6.

OFFICERS

President, ex-officio

ARTHUR E. MOREAU

Clerk and Treasurer

ALLAN M. WILSON

BEQUESTS

Oliver Dean	\$5,000 in 1872; used for works of science, technology and fine arts.
Mary E. Elliot	\$2,000 in 1885; given for the purchase of medical books.
Eliza A. Eaton	\$2,887 in 1892; used for biographical and historical works.
Emily A. Smith	\$5,150 in 1911; used for children's literature.
Michael Prout	\$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-sectarian newspapers and magazines.

LIBRARY SERVICE

LIBRARIAN

F. Mabel Winchell

ASSISTANTS

(In order of appointment)

Caroline B. Clement, Assistant Librarian.

Maria F. Kidder.

Ruth C. Dudley, in charge of Reference room.

Mary E. Holland, in charge of Periodical room.

R. Winifred Tuttle, Cataloger.

Mary N. McClure, Head of Order department.

M. Isabel Lee, in charge of West Manchester station.

Helene B. Mansur, in charge of Delivery hall.

Hazel E. Joslyn, Classifier.

Madge B. Shaw, in charge of Art room.

Mary E. Russell, Children's Librarian.

Marion D. Page.

Charlotte R. Garvin.

Mrs. Olie M. Kibbee, Special worker.

Jennie D. Lindquist.

Helen B. Sheehan, in charge of Open Shelf room.

Beatrice M. Lord.

Caroline Winter.

Evelyn H. Johnson.

CHANGES

Lillian R. Perkins, Page, from February 10.

Gertrude M. Fessenden, left July 29.

Henry S. Roberts, Page, left September 3.

H. Arlene Thorp, Page, left September 3.

Anna de Jong, Page, from September 26.

Madeleine V. Davis, left October 6.

Virginia Thompson, Page, from October 10.

Josephine W. MacIntosh, from October 17.

Ralph A. McNinch, Page, left October 15.

SUNDAY ATTENDANTS

Mary E. Bulman

Hazel J. Struthers

JANITORS

George E. Boulton

Lewis W. Veasey

CLEANER

Mrs. Dora A. Hunt, left March 25

Mrs. Elizabeth Brosnan, from April 4

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 3 to September 11.

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 and Saturdays, 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. Beginning March 3 the station was open Mondays and Thursdays from 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. Closed from February 25.

McElwain Central Plant: From March 1 open during the noon hour on Tuesdays and Fridays.

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 are pleased to present herewith the report of the Librarian as their report for the year 1927.

The Trustees take this occasion to thank you for your interest and co-operation in the work of the Library.

Respectfully submitted,

TRUSTEES OF THE CITY LIBRARY,

ALLAN M. WILSON,

Clerk.

LIBRARIAN'S REPORT

BEING THE SEVENTY-FOURTH ANNUAL REPORT
OF THE
CITY LIBRARY

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

The year 1927 has been a very busy one at the City Library. No specially outstanding event has taken place tho much of interest has occurred.

CIRCULATION DEPARTMENT

A marked step in advance was taken, we believe, by the appointment on March 1 of Miss Helene B. Mansur as head of the Circulation department. Previous to this time, for various reasons, there had been no real head for this important part of the work.

Head Miss Clement had endeavored to have an oversight of it
appointed but with her many other duties it was impossible for her to keep as close supervision as was necessary for satisfactory results. Under Miss Mansur's painstaking and tactful superintendence the machinery has run much more smoothly.

A fine computer has been added to the equipment, also an electric bell for calling the pages. Both these additions have proved time-savers and therefore result in better service.

While the charging system is fundamentally very simple and quite satisfactory at the main library, it does not lend itself well to station work. The possibility of a change has therefore
Charging been under consideration and in November a committee of
system five assistants was appointed, with Miss Mansur as chairman, to investigate the matter. So far nothing which seems more satisfactory than our present system has been found.

The gain in circulation this year is nearly 20,000, most of which is from the stations and is due largely, we believe, to the
Gain additional days of opening. The juvenile circulation is 38% of the total.

STATIONS

A year ago we reported that after October first the East Manchester station was open two days a week instead of one. Beginning with March this year, a like change was made in the hours of

the West Manchester station. It was thot that doubling
Hours the time of being open would divide the work. We did not
increased expect that it would divide it in halves for we were con-
fident that two days a week would accommodate more
people and that the use of the stations would increase but we were
not prepared for quite so large an increase as came. At East Man-
chester, during the first twelve months of semi-weekly
More opening, the circulation increased 63% over the previous
used by twelve months and adult registrations over 250%. The
adults story about the West Manchester station is very similar.
The circulation for the ten months during which it has been
open twice a week shows a gain of 47% compared with the corre-
sponding months of the previous year and the adult registrations a
gain of 109%.

Conditions in the former quarters of both stations were not
conducive to the comfort or convenience of grown people and the
locations were not so good as the present ones. The marked increase
in the use of these stations by adults shows the appreciation of the
new quarters by the people of East and West Manchester. Naturally
we are pleased to have the stations thus prove the reason for their
existence, but the additional day has not done away with
Rooms the difficulty of having more people than can be well
crowded served in a given number of hours. It has for some time
been necessary to send two assistants both to East and
West Manchester, yet, even so, it has been found impossible to give
borrowers that individual attention in the selection of books which we
believe both children and adults need and have the right to expect.
With the rooms so crowded with children as they usually are, and the
assistants so busy with the registration of borrowers and the charging
and discharging of books, it has been most difficult to keep order; in
fact, it has been impossible and the condition reminds us very strongly
of the days at the old library building when the children were so
numerous that adults could find no sufficiently quiet place to read in
comfort.

The solution of the problem is, of course, branch buildings with
separate rooms for children and adults,—and East and West Man-
chester are both quite large enough to have such buildings. Until
such a time as this is possible the opening of the stations
Branch every afternoon and evening would be advisable. This,
buildings we believe, would bring some relief for while the number
solution of borrowers and the circulation would certainly increase,
they probably would not multiply in proportion to the
increase of the days and there would therefore be less congestion.

This, of course, would necessitate additional assistants which in turn means additional money but this is ever the penalty of growth.

Much to our regret the Goffe's Falls station, which had been in operation since September, 1914, was closed the last of Goffe's February. The population of this section had so diminished Falls on account of the closing of the Devonshire Mills that it closed seemed advisable to put the time of the assistant into another field.

Accordingly on March 1 a deposit station was opened at the Central Plant of the McElwain Branch of the International Shoe Company. The co-operation given by this company has been ideal.

They have not only placed at our service a well lighted McElwain room with three tables specially constructed for the factory purpose as well as other furniture, but have furnished transportation for the books and for the assistant. The use of the books, however, has not come up to our expectations on account of the many days on which large parts of the factory were closed. Usually unemployment means more use of books but in the case of a factory station the contrary is true. Nevertheless Increased the gains at East and West Manchester more than circulation made up for the deficiencies of the Goffe's Falls and McElwain stations so that the records show an increase in circulation of nearly 19,000 volumes.

The gain in circulation from the main library is small, and it can hardly be expected to be otherwise unless some strikingly new feature, such as an industrial department, or a music department, should attract new borrowers. It has been found that the average citizen will not go more than one mile for books. A large number of the people of Manchester are outside of this mile circle around the central library. Good library service for a city according to best authorities puts collections of books within a half mile of More all its citizens. It is in this line that our library especially agencies needs to develop. If we are to make our books most useful needed they must be put within easy reach of all. This of course cannot be done without added expense, the outlook for which appears somewhat dubious under existing financial conditions.

From other cities we learn that not infrequently branch libraries bear the names of individual donors, or are given as memorials by the family of the person whose name they bear. Two or Memorial three such gifts to Manchester would be a godsend. buildings While such a solution of the problem would be most welcome it would not seem wise to wait for such a possibility when the need is imminent. Are not the citizens of Manchester as

Larger appropriation needed willing to be taxed for the support of the library as for the other city departments? At present the appropriation for the cemeteries is larger than that for the library. Should not as much be spent for the living as for the dead?

HOSPITAL SERVICE

Larger support would make possible not only branches and new stations but work with the hospitals. It seems deplorable that library service should be entirely lacking to a class of citizens who are unable to come to the library and yet are in greater need of the entertainment and comfort which books can give, than are the well people of the community.

The Los Angeles Library says, —

“Our brightest plans for the new year in stations’ development are based on the growth of this hospital work. Six of the largest hospitals of the city have expressed themselves as anxious to receive visits from the station’s librarian and her truck of inviting books and magazines. We hope to send her or her helpers to all the wards twice a week. This will involve greater expense than has previously been attempted by stations but, on the other hand, the return in human values is higher in a hospital than in almost any other form of library activity. Many hard-working people find the only time for reading in their lives when they are convalescing from an illness and . . . hundreds . . . may be helped to health and courage by a systematic supply of reading.”

The Providence Public Library reports,—

“Testimony to the high value of the library service has been frequently expressed orally, by the hospital authorities; and the following extract from the latest printed report of the Rhode Island Hospital is of significant interest: ‘**LIBRARY SERVICE.** Figures prove that “the best way to make a library circulate is to put it on wheels.” Last year we mentioned a new affiliation with the Providence Public Library, which we are glad to report has been very successful. . . . We are more convinced than ever of the therapeutic value of wholesome reading, and are grateful for this service extended by the Public Library.’ The grateful appreciation of the patients themselves is most eloquent and even pathetic.”

The library of Wilmington, Delaware, says,—

Wilmington “An assistant visits each hospital once a week, and with the hospital book cart filled with books, goes the rounds of the hospital visiting the wards and private-rooms. There is no part of the library service that gives greater pleasure than this.”

The Salt Lake City Library in speaking of its hospital work says,—

“Our own service is now on its fifth year, serves four hospitals beside having a deposit at the Children’s Convalescent Hospital. **Salt Lake City** An attendant, always welcome, visits each hospital each week. . . . Nurses and doctors, as well as patients, are enthusiastic over the service.”

Would it not be possible to secure a sufficient increase in the appropriation to provide for this needed and beneficial work?

REFERENCE DEPARTMENT

Miss Dudley in her report says,—

“The ‘Ask me another’ game, when it came into vogue, was no novelty to the assistants in the Reference department. For years they have been answering questions and looking up **Questions answered** information on subjects of all kinds. These requests for information, many of them on unusual subjects, are almost invariably made for some serious purpose, and pains are taken that the inquirers shall receive the best information available.

“This is an exact record of subjects looked up between one and six o’clock on a winter afternoon:

History of slavery in America (for a club paper)
 Conflict of science and religion (for a young people’s forum)
 Collection of books on India (for the leader of a children’s group)
 Events in the life of Ludwig III of Bavaria
 Number in the foreign colony in Shanghai
 Four calls for the number of justices of the Supreme Court and facts about Circuit Courts (for high school pupils)
 Five questions on the United States Constitution (for high school pupils)
 Trend toward more formal ritual in the Protestant church (for a church worker)
 Picture of and information about the wife of President Tyler (for a newspaper contest)
 Form of civil marriage ceremony
 Date of the sinking of the Titanic (to settle a discussion)
 Price and publisher of a book (for a woman who wanted to buy it)
 Muscle Shoals (for an essay)
 Pictures of angels kneeling (for a young artist)
 Facts about New Hampshire government, term of office of senators and representatives, etc. (for a boy scout)
 How to combat a child’s fear of the dark (for a mother)

“The usual instruction in the use of reference books was given to 560 pupils from seventeen eighth grade classes.

“The shelving capacity of the room has been nearly reached and it was necessary to transfer eighty-nine of the least used volumes to the stack to make room for recent additions.”

CHILDREN'S DEPARTMENT

Miss Russell reports,—

"The statistical record shows a small increase in circulation when compared with the report of the previous year, there having been 107,405 volumes issued. The considerable loss due to the **Circu-** closing of the station at Goffe's Falls and to a decrease in the **lation** number of books lent from the schools was more than offset by the increased circulation at the East Manchester and West Manchester stations, so that the net gain was 2,191.

"Story hours were held on Saturday mornings during the first four months of the year and were resumed the first week in **Story** December to continue through the winter. These gatherings **hours** have been in the South room on the ground floor which accommodates more children than the club rooms which were formerly used. The average attendance has been thirty-four.

"Four new reading clubs were formed at the beginning of the year. With the Caroline Hewins Library Club there are now five groups of children meeting every two weeks to read together and discuss books which they have enjoyed. Miss Ruth Higgins **Reading** was secured as leader of the group of little girls in the **clubs** Magic Carpet Library Club, Miss Lindquist organized the Thomas Bailey Aldrich Library Club for boys and Miss Davis the Kate Greenaway Library Club for girls. The older girls were organized under the leadership of Miss Sheehan and they chose the name Quillcote Library Club. These groups met regularly until the summer vacation. Owing to the intensity of the work in the Children's department during the fall months and to the resignations of Miss Davis and Miss Sheehan as leaders it has seemed wise to postpone the resumption of club meetings until the new year.

"In place of the usual vacation reading contest a nature study group was formed for the summer months. The children brought in as many varieties of leaves and wildflowers as they could **Nature** find and identified them from books and magazines kept for **study** reference in the Children's room. They also reported the different kinds of birds seen around Manchester. The few who participated seemed interested in collecting specimens and finding information about them at the library.

"Because some of the older boys and girls seem to have difficulty in finding desirable books which they have not read and are tempted to use the adult collection it has seemed wise to make for **Books for** them a selection of suitable books from the Open Shelf **older boys** room. These, with a few of the more advanced juvenile **and girls** titles, are kept apart in a case designated for 'Older boys and girls' and have been appreciated by those who claim

to have read everything in the juvenile collection and yet are not eligible to adult privileges.

Visitor from England "On September twenty-third the department enjoyed the visit of Miss Ethel Hayler of England who is supervisor of children's work in the Croydon Libraries. The exchange of ideas concerning the work was most interesting.

"The third week of November which for several years has been celebrated as Children's Book Week was advertised this year as Book Week, and books for the high school age and adults were included in the exhibits. The Children's department displayed week books recommended for purchase for the home libraries of the boys and girls. Enough interest was shown in the collection to warrant its being continued a second week. From then until Christmas requests came to the department for suggestions for buying gifts of books for children."

ART DEPARTMENT

An increase in the number of those using the Art room and also in the number of books and pictures circulated is reported by Miss Shaw. She says:—

"The calls for pictures and books come from artists, students, newspapers, clubs, schools, etc., and include a variety of subjects from colored peacocks to the Presidents of the United States. Some **Varied calls** of the calls coming in during a single day were for pictures of Spanish paintings, Chinese rugs, costumes of the Queen Anne period, Queen Anne furniture, safety posters, spring, animals, birds, Mexico, Corinth, andirons, Russian costumes, wild flowers and the elephant in design."

Two hundred new cloth-covered boxes were made to order for the collection of unmounted pictures. These boxes have several new features of construction which we believe are an improvement over the ones just worn out. The shelving in the **New boxes and shelving** large closet where the unmounted pictures are kept has been doubled by putting the shelves nearer together. When the pictures have been transferred to the new boxes and the boxes labeled and arranged on the shelves we believe there will be a marked improvement in looks and convenience.

CLASSIFYING AND CATALOGING

The work of these departments does not vary greatly from year to year. More adult books have been classified and cataloged in 1927 than in previous years but fewer juvenile titles. The amount of work to be done depends on the number of books added to the library and

if the resources of the library do not increase, book purchases cannot increase. On the contrary, they decrease because ever since the World War book prices have been going up. A work of fiction which used to sell for \$1.50 now sells for \$2.50 and prices of non-fiction have risen even more. The use of the library is growing year by year which necessarily means more wear and tear on the books and therefore greater need for new ones. Unless we can secure more money for the purchase of books we shall be in danger of slipping backward instead of going forward as is the aim of every live institution. A library's stock in trade is books and to be successful it is just as necessary that the stock should be kept up-to-date as in the case of any commercial concern.

When we moved into the new building thirteen years ago, we had four sixty-tray cabinets for the card catalog. No addition was made to this equipment until this year when the trays had become so full that it was almost impossible to separate the cards enough to read them. Miss Tuttle refers to this in her report as follows:—

“When card catalogs began to spread over the land twenty or twenty-five years ago, it was predicted early in the game that the day would come when the catalog of the Boston Public Library and of the Harvard Library would meet on Harvard Bridge. In truth, card catalogs do grow. Like the animals in H. G. Wells story, the wasps become the size of crows and rats grow big as wolves.

Fifth cabinet added Altho the card catalog in our Manchester library has not reached any alarming proportions, it has grown to such an extent that a new catalog case of sixty trays was quite necessary to relieve conditions and to enable one to file and use the cards with any degree of comfort. It took some time to shift the cards from the four cases already in use and to reletter the guides on the outside of the trays.”

ORDER DEPARTMENT

Miss McClure has again exercised great care and diligence in the selection of the comparatively few books which we are able to buy out of the many thousands published each year. Not only are the merits of each book considered but also its usefulness to our particular constituency. In her report, Miss McClure says,—

“Book clubs having for their object the selection of reading for people too busy to make their own choice, are increasing. To the Literary Guild of America and the Book-of-the-month **Book clubs** Club are added the Religious Club and the Poetry Club seeking to promote the reading of the best books in those particular fields.

"Perhaps the guidance provided by these clubs is on the whole a help. It would seem that the situation requires considerable thought on some one's part if the statement is true which was made last May in the Saturday Review; 'Of published books 99 out of 100 may be neglected without the slightest mental deprivation to the average reader.' While this remark may bring some comfort to the order department of a library, at the same time it evidences the difficulty of the search for the few that must not be overlooked. However that may be, the accessions of 1927 reveal a fine showing of excellent titles."

Fewer books have been purchased this year than last and more have had to be withdrawn so that the net gain for the year is nearly a thousand less than in 1926.

OPEN SHELF ROOM

In March when Miss Mansur was given charge of the Circulation department, Miss Sheehan was made assistant in the Open Shelf room and in October was appointed head of that department. She reports as follows:—

"The Open Shelf room might be called the library's show window, where its most attractive wares are displayed to tempt the people of Manchester to read. Over 16,000 of the newest, most useful, and most popular of the adult circulating collection are housed here, easily accessible for browsing or home use.

"During 1927 the work of calling the attention of the public to these books through special exhibits and newspaper articles was continued. The most elaborate of these exhibits was in connection with Book Week, formerly Children's Book Week. Cases and tables in the Open Shelf room contained, besides the displays of the Children's department, suggestions for Christmas gifts for adults and a collection of books suitable for boys and girls of high school age. Because of the interest shown by visitors to the library, the exhibit was continued through two weeks, November 12-26.

"Collections of business books, poetry, travel, biography, and history were placed in the Delivery hall several times during the year. In addition to these perennial 'best sellers', there were exhibits on sports, gardening, health, interior decorating, animals, politics, art, care of children, religious education, forestry, old china, parties and pioneers. For each of these, an article was sent to the local paper, which has been most kind about printing library news.

Picture exhibits "The Library Art Club service was dropped in May; since that time we have depended largely on the library's own collection of pictures.

Apt quotations "Toward the end of the year a quotation card was placed over the 'Books you always meant to read' case: on this card was mounted, each week, a quotation about books or libraries."

Thru the kindness of Mrs. George L. Kibbee, Mrs. Maurice Watson and others, some rather unusual collections were exhibited in the show case this year. English and American pewter of the period from 1721-1820 included early American toddy ladles, a **Unusual exhibits** whale oil lamp, spoons said to have come from the kitchen of George III and a teapot reputed to have come over in the *Mayflower*. An attractive collection of old bottles included a Washington and Jackson whiskey pistol, New England snuff bottles and a Stiegel flask. A display of firearms ranged from a tiny derringer to a flintlock bird gun and from a "Snickasnee" (a Chinese beheading knife) to a dagger forged by a country blacksmith from a sword carried by Garibaldi.

Shelves crowded There is great need for more shelf space in this room: the shelves are so crowded that it is very difficult to keep an orderly appearance. Without considerable expense a remedy seems hard to find.

STACK

"The stack also is getting full and the time has come when the fourth tier is very much needed.

HALL AND CLUB ROOMS

The library Hall and Club rooms seem to grow in popularity, having been used by more people this year than ever before. **Use in-** Over 8,000 people attended the different gatherings and **creasing** nearly 3,500 visited the Historical rooms making a total of 11,901 who found in the building, apart from its book collection, a source of education or entertainment.

BUILDING

The building has seemed to require more than usual this year in repairs and fittings. Both offices, the vault, club room number three, both locker rooms and the Periodical room were painted while **Walls** a part of the south-west Historical room and the service stairway were touched up because of badly peeling paint. More

noticeable and perhaps more important still was the refinishing of the Caen stone in the front hallway. Last year's attempt having proved unsatisfactory a very different method was used this time with good results.

The floors as well as the walls needed considerable attention for the cork carpeting in the Open Shelf, Periodical and Children's rooms was worn thru to the cement and some large sections had to be replaced. The cork tiling inside the delivery desk was likewise badly worn and necessitated more repairing than at any time heretofore.

Five broken or cracked windows were replaced, new shades put in the Periodical and Reference rooms and also at the West Manchester station and new draperies in the assistant librarian's office and the dining room. The number of lockers in the women's locker room had been insufficient for some time and as there were more than were needed in the boys' room an exchange of an eight section locker for a ten section one was made. This was a much more difficult task than appears in the telling and cost money tho nothing new was purchased.

A new typewriter with carriage long enough to take the city bill sheets and payrolls was added thus saving the hand work which had been necessary; and a new section of letter filing cabinet was added in the Reference room to accommodate the growth of the verticle file. These and various other minor additions and repairs besides the extensive pointing of the front steps and curbing have all contributed to the expense of upkeep. In order that the building and its fittings may not deteriorate a liberal amount should be appropriated each year. So fine a plant ought not to be allowed to run down.

EXTRA-MURAL ACTIVITIES

Again this year as in 1925 we were given space for a booth at the American Homes exhibit conducted by the Manchester Federation of Women's Clubs, May 3-6. The New Hampshire Federation was in session here at the time so the exhibit had many visitors from outside of the city. A collection of some 400 volumes suitable for the average American home was displayed in attractive manner and an assistant or the librarian was on duty to talk about the books or answer questions during all the hours that the exhibit was open.

As in 1926 we were asked to have a display of books at the Christmas sale in the First Congregational Church. Last year juvenile books only were shown but this time a number of adult books

Exhibit at Christmas sale was added. An assistant from the library was in attendance to give advice in selection, and people seemed very glad of this aid in the solution of the Christmas gift problem. It is hoped that this service may advertise the fact that one may come to the City Library for information and suggestion when considering the purchase of books for gifts or for personal ownership.

The librarian and assistants have done rather more speaking than usual this year before women's organizations, library clubs, etc.

The library has been represented at six neighborhood, state or national library meetings and in every case but one has contributed to the program.

STAFF

Two assistants, Miss Fessenden and Miss Davis, have resigned during the year and one of the vacancies has been filled by the appointment of Miss Josephine W. MacIntosh who came to us from the Newburyport Library. Miss Thorp, who had been with us for two years as a page left to enter the Training class at the Springfield, Mass., City Library. Miss Davis was allowed extra time to attend the summer library school at Simmons College and Miss Holland to make a trip to Europe to attend the 50th anniversary meeting of the British Library Association at Edinburgh.

The staff meetings this year were in charge of a committee appointed by the staff on December 17, 1926. This innovation has worked well and brought out some new ideas. One of these was the suggestion to have outside speakers which resulted in our hearing Dr. Hazel G. Ormsbee, representing the International Institute of the Y. W. C. A., Miss Marjorie Fay, Secretary of the Chamber of Commerce, and Miss Lillian C. Burns of the local Telephone and Telegraph Company.

Several social occasions have added to the pleasure of the year and we believe have strengthened the feeling of good fellowship, a farewell party for Miss Davis, two picnics, and a never-to-be-forgotten evening when the librarian, thinking she was hostess to the staff, found the tables turned and herself feted in celebration of her twenty-five years of service to the library. This anniversary was noticed in most generous fashion by various clubs and organizations in the city, and by the local papers, which was a great surprise and inspiration to the librarian.

While not a member of the staff, I can not forbear mentioning with regret the resignation, because of ill health, of Mrs. Dora A. Hunt, who, for nine years, gave faithful and intelligent service as a cleaner in the library.

GIFTS AND COURTESIES

The outstanding gift of the year was the collection of **World War records** of the Manchester men who took part in the **World War**. This collection was presented by Mr. James W. Brehaut who was local historian of World War records.

We profited this year by the loan of some two dozen French books from the Berlin, N. H., Free Public Library and wish to **Other** express our appreciation of the courtesy. We also appreciate the helpfulness of various libraries, especially the **libraries** Boston Public Library, which have lent us books wanted by our borrowers.

The newspapers have continued their generous helpfulness in giving space for our book lists and news notes. If books, as **News-** we believe, are, or should be an important factor in people's **papers** lives, any publicity which helps to bring the two together is valuable service, not only to the library but quite as much to the people. President Coolidge recently said:—

“Books contain not only the priceless records of the past, but they are to a large extent the hope of the future. . . . A liberal education may begin in the classroom, but it will scarcely rise above mediocrity unless it is extended into the library and by that means broadened into the practical experience of life. . . . It is true there is a very large field of education that lies entirely outside of books, yet books are the foundation of all education.”

It is in no spirit of formal routine that I wish once more to express my appreciation of an efficient and devoted staff without whose intelligent service the books on our shelves would count for very little and to whom I am sincerely grateful.

Respectfully submitted,

F. MABEL WINCHELL,
Librarian.

APPENDIX I

ACCESSIONS

Increase by purchase	3,778
Increase by gift	587
Increase by binding periodicals	195
Total increase for the year.....	4,560
Accession number last reported.....	120,500
Latest accession number.....	125,060
Number of volumes purchased from the	
Currier fund	163
Dean fund	159
Eaton fund	78
Elliot fund	13
Hosley fund	29
Jones fund	106
Mead fund	7
Prout fund	72
Smith fund	149
Number of volumes replaced.....	1,735
Worn-out volumes withdrawn from circulation.....	2,219
Number of volumes	
Lost and paid for	48
Lost and not paid for.....	106
Unaccounted for	574
Total number of volumes lost and withdrawn	2,947
Number of volumes	
Previously missing, accounted for.....	108
Reported lost, returned.....	14
Number of magazines	
Subscribed for (including 73 added copies).....	398
Subscriptions given (including 8 added copies).....	118
Number of newspapers	
Subscribed for (including 3 added copies).....	14
Subscriptions given (including 3 added copies).....	8
Total number of periodicals received (including additional copies)	538
Number of pamphlets purchased.....	65

APPENDIX II

CIRCULATION AND REGISTRATION

CIRCULATION

Home circulation	284,052
Average daily use.....	938
Number of days open for circulation of books.....	304
Largest number any day (February 23).....	1,762
Smallest number any day (June 10).....	367
Largest number any month (March).....	28,084
Smallest number any month (July).....	17,523
Number of volumes issued on inter-library loan.....	226

RECORD, BY CLASSES, OF VOLUMES ISSUED

	No. vols.	Per cent
General works	7,429	2.6
Philosophy and religion.....	4,129	1.4
Biography	7,547	2.7
History	9,215	3.2
Geography and travels	7,354	2.6
Social sciences	4,798	1.7
Science and useful arts.....	15,409	5.4
Fine arts	10,162	3.6
Literature	36,520	12.9
Fiction	171,011	60.2
<hr/>		
Total volumes	273,574	
Pictures	10,252	3.6
Clippings	224	.1
Maps	2	.0
<hr/>		
Grand total	284,052	100.0

REGISTRATION

Active borrowers, January 1, 1927.....	20,765
New borrowers registered in 1927.....	2,402
Registrations renewed in 1927.....	1,859
Non-resident borrowers registered in 1927.....	10
Total number registered in 1927.....	4,271
<hr/>	
	25,036
Registrations lapsed in 1927.....	4,059
<hr/>	
Active borrowers, December 31, 1927.....	20,977
Borrowers on deposit	54

JUVENILE DEPARTMENT

Circulation	107,405
Average daily circulation.....	353
Number of days open for circulation of books (Central library)	304
Largest number any day (November 14).....	638
Smallest number any day (June 10)	74
Largest number any month (June).....	13,556
Smallest number any month (July).....	6,149
Total number of registrations.....	1,580
Attendance (Central library).....	61,464
Sunday attendance	3,315
Number of Sundays open.....	51

WEST MANCHESTER DEPOSIT STATION

Number of volumes issued.....	33,556
Average circulation	378
Number of days open.....	89
Largest number any day (February 23)	708
Smallest number any day (August 25).....	210
Registrations	332
Number of volumes in permanent collection.....	395

EAST MANCHESTER DEPOSIT STATION

Number of volumes issued.....	27,086
Average circulation	263
Number of days open	103
Largest number any day (March 22).....	415
Smallest number any day (December 24).....	119
Registrations	280
Number of volumes in permanent collection.....	235

GOFFE'S FALLS DEPOSIT STATION

Number of volumes issued.....	1,754
Average circulation	219
Number of days open.....	8
Largest number any day (January 21).....	257
Smallest number any day (February 25).....	118
Registrations	3

MCELWAIN BRANCH OF INTERNATIONAL SHOE CO.
DEPOSIT STATION

Number of volumes issued.....	7,725
Average circulation	90
Number of days open.....	86
Largest number any day (April 25).....	153
Smallest number any day (March 1).....	34
Estimated number of active borrowers.....	100

APPENDIX III

MISCELLANEOUS STATISTICS

Number of volumes	
Classified	3,266
Cataloged	3,456
Bound and repaired at bindery	975
Repaired at library	6,883
Covered at library.....	1,243
Number of pictures mounted.....	282
Mail notices for overdue books.....	9,045
Reserve notices paid for.....	4,066
Number of gatherings held in hall and club rooms.....	280
Attendance	8,413
Number of times historical rooms open to visitors.....	51
Attendance	3,488

SUNDAY ATTENDANCE

	Attend- ance	Days open	Aver- age
Periodical room	4,143	51	81
Reference and Open Shelf rooms.....	2,736	41	67
	<hr/> 6,879		
Children's room	3,315	51	65
	<hr/>		
Total attendance	10,194		200

APPENDIX IV

RECEIPTS FROM JANUARY 1 TO DECEMBER 31, 1927

Received from fines	\$1,338.64
books lost or injured and paid for.....	66.21
reserve notices	40.66
miscellaneous sales	24.68
non-resident fees	22.00
Total	\$1,492.19
Paid for expressage, books and sundries	75.16
Balance	\$1,417.03

APPENDIX V

DONATIONS TO LIBRARY, 1927

The library has received as gifts 667 volumes, 4,757 pamphlets, 1,060 magazines, 1,573 pictures, 649 postals, and many newspapers. Of these, 159 volumes and 3,591 pamphlets were from the government.

	Vols.	Pams.	Mags.
Advance Club .....3 programs			
Alger, Rev. Frank G.....1 newspaper	2	1	1
American Legion Auxil'y, Manchester Unit, 79	1		
Angus, Mrs. William A.			
1 pair East Indian sandals			
Anonymous	10		
Austen, Elizabeth	1		
Ayer, Mary L.....			85
B. P. O. E., Manchester Lodge			
Subscription to Elks magazine			
Beals, Mary .....11 pictures			
Beaudin, Louis	3		
Bergeron, H. U...Subscription to Chiropractor			
Broderick, James A.....	1		
Bryant, Mrs. Minnie.....	1		
Burnette, Mrs. Susie C.....	3		
Christian Science Church, City			
Subscription to Christian Science journal			
Subscription to Christian Science sentinel			
Clarke, William C.....		1	
Clement, Caroline B.....6 postcards	1	2	

	Vols.	Pams.	Mags.
Corbett, Michael H.....17 pictures			
Cowan, W. W.			
Subscription to New Hampshire labor review			
Current Events Club.....1 program			
D. A. R., Molly Stark Chapter, City.....	3	62	
Subscription to Daughters of the			
American Revolution magazine			
Davis, Madeleine V.....6 pictures, 1 postcard		1	
Dudley, Ruth C.....		2	16
Dyette, Emelia .....74 pictures		1	
Evans, Mrs. James S.....191 photographs	2		
Fairbanks, Elsie D.....			19
Finn, Frances	1		
First Congregational Church, City			
Subscription to Congregationalist			
First National Bank, City			
Subscription to Trade review			
Gebhardt, George			4
Goodman, W. P.....	3	4	
Gott, Edwin			1
Granite Club.....1 program			
Hazard, Rev. George R.....			94
Heath, Isaac, Estate.....	7		
Herrick, Allan E.....	10		
Historic Art Club.....1 program			
Hoitt, C. A., Co.....		1	
Holland, Mary E.....5 postcards			
Hollrigl, Joseph			
Subscription to Rays from the rose cross			
Hubbard, Carroll C.....		1	
Interrogation Club.....1 program			
Irwin, Fred T.....235 postcards			
Jacques, O. E.	1		
Kemp, Bertha L.			24
Kendall, Mrs. L. Mae.....	1		
Kerr, Dr. Robert B.....			8
Keyes, Hon. Henry W.....		1	
Kibbee, Mrs. Olie M.....		3	
Kimball, Lena	1		
Lamb, Fred W.....35 pictures		4	24
Leach, Mrs. James R.....			12
LeBlanc, Paul		1	

	Vols.	Pams.	Mags.
Lincoln, Annie B.....14 pictures			
Lockhart, Mrs. Burton W.....120 pictures	3		
McCarthy, Mrs. E. F.....13 programs			
McGregor, Mrs. C. P.....100 pictures			
Manchester Board of Health.....		2	
Manchester Chamber of Commerce.....	66	1	11
Subscription to News bulletin			
Manchester City Clerk	1		
Manchester City Mission		1	
Manchester High School			
Subscription to M. H. S. oracle		3	
Manchester High School, West—Class of 1927	1		
Manchester Historic Association			127
Manchester Institute of Arts and Sciences			
2 pictures, 2 programs	2	11	72
Manchester Mayor's Office		3	
Manchester Park, Common and Playground			
Committee		1	
Manchester School Department		7	
Manchester Shakespeare Club.....3 programs			
Manchester Training School	25		
Manning, Mrs. Charles B.....	1	10	47
Mavrogiannis, George, Family of.....	7		
Menancon, Edmond		1	
Mount St. Mary Academy			
Subscription to Mount St. Mary record			
New Hampshire Fire Insurance Co....6 maps		12	
Subscription to Whittlings			
New Hampshire Industrial School		1	
New Hampshire Manufacturers' Association			
Subscription to N. H. Manufacturer			
Nineteenth Century Club.....3 programs			
Omand, Beulah.....1 picture			
Orient Club.....1 program			
Palisoul, Aline E.....			66
Perkins, Mrs. Charles A.			
Subscription to Héraut de Christian Science			
Pillsbury, Hobart	2		
Pinkham, Kenneth			
2 specimens of fool's gold			
1 specimen of talc from Maine			
Reid, Adelia.....27 pictures	39		
Review Club.....1 program			

	Vols.	Pams.	Mags.
Robbins, William K.....			17
Russell, Mary E.....		6	
St. Anselm's College			
Subscription to Anselmian			
St. Joseph's High School			
Subscription to Red and blue			
Saunderson, Henry P.....		5	
Sawtelle, Eleanor P.....		5	
Shontell, Mrs. Frederick W.....			193
Sisters of Mercy, City			
Subscription to Magnificat			
Smith, Mrs. Edward C.....	77	23	2
Snow, Penelope W.....1 picture			
Stevens, Mrs. Victor E.....230 programs	4		
Straw, Gertrude.....11 postcards			
Swedish Lutheran Church, Young People's Society of, City			
Subscription to Lutheran witness			
Subscription to Walther League messenger			
Thompson, Mrs. Herman E.....	6		
Thompson, Mabel J.....	1		
Tolman, Mary M.			
1 clipping, 8 newspapers, 7 postcards		5	31
Tuttle, R. Winifred.....	12		
Unitarian Church, Woman's Alliance of, City			
Subscription to Christian register			
Universalist Church, City			
Subscription to Christian leader			
Ward, Hazel.....17 postcards			
Wellington, Mary J...Subscription to Bostonia			
Subscription to Boston University Alumni Magazine			
Wheat, Mrs. Arthur F.			
Subscription to Theosophical path			8
Whittemore, Grace M.....			33
Willson, Mary Bell....13 pictures, 18 clippings	26	40	55
Winchell, F. Mabel			
1 picture, 3 maps, 7 clippings	1	26	
1 piece of paper money, 210 coins, 37 postcards			
Wonson, Harold S.....		2	
Woods, Natt E.....		1	
XIV Club.....1 program			
Y. M. C. A., City			
Subscription to Manchester men			

APPENDIX VI

PERIODICALS RECEIVED, 1927

- | | |
|---------------------------------|------------------------------------|
| Academy of Political Science. | American review for the blind. |
| Proceedings. | —Gift. |
| Advertising and selling. | American Scandinavian review. |
| America. | American shoemaking. |
| American architect. | American speech. |
| American bankers association | American traveler's gazette.— |
| journal. | Gift. |
| American boy.—4 copies. | Americana.—Gift. |
| American child. | Among the deep sea fishers. |
| American childhood. | Annales politiques et littéraires. |
| American city. | Annals of Iowa.—Gift. |
| American contractor. | Annals of the American Acad- |
| American cookery. | emy of Political and Social |
| American economic review. | Science. |
| American forests and forest | Anselmian.—Gift. |
| life. | Antiquarian. |
| American friend.—Gift. | Antiques. |
| American fruit grower maga- | Architectural forum. |
| zine. | Architectural record. |
| American girl. | Architecture and building. |
| American historical review. | Army and navy journal. |
| American issue.—Gift. | Art and archaeology. |
| American journal of nursing. | Art digest. |
| American journal of public | Art in America and elsewhere. |
| health. | Arts. |
| American journal of science. | Arts and decoration. |
| American journal of sociology. | Asia. |
| American labor legislation re- | Atlantic monthly.—2 copies. |
| view. | Audubon Society of New Hamp- |
| American legion monthly. | shire. Bulletin.—Gift. |
| American Library Association. | Automotive industries. |
| Bulletin. | Aviation. |
| American machinist. | Bell system technical journal.— |
| American magazine.—5 copies. | Gift. |
| American magazine of art. | Bell telephone quarterly.—Gift. |
| American mercury. | Better homes and gardens. |
| American naturalist. | Bill board. |
| American physical education re- | Bird-lore. |
| view. | Blackwood's Edinburgh maga- |
| American poultry journal. | zine. |

- Blanco y negro.
 Bon-ton.
 Book review digest.
 Booklist.
 Bookman.
 Bookman's journal.
 Books.
 Bookseller and stationery trades' journal.
 Boston Society of Natural History. Memoirs.
 Boston Society of Natural History. Proceedings.
 Boston University Alumni magazine.—Gift.
 Bostonia.—2 copies. Gift.
 Boys' life.—4 copies.
 Bradstreet's.
 Braille mirror.
 Brooms, brushes and mops.
 Building age and national builder.
 Bulletin of bibliography.
 Bulletin of New Hampshire public libraries.—Gift.
 Bulletin of the Art Institute of Chicago.—Gift.
 Bulletin of the Rhode Island School of Design.—Gift.
 Burlington magazine.
 Burton historical collection leaflet.—Gift.
 Business.—Gift.
 Camera craft.
 Canadian magazine.
 Cancer.
 Candy.
 Catholic world.
 Century.—2 copies.
 Chambers's journal.
 Chicago banker.—Gift.
 Child-welfare magazine.
 Childhood education.
 Children.
 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.
 Community news.—Gift.
 Congregationalist.—Gift.
 Congressional digest.
 Congressional record.—Gift.
 Connoisseur.
 Contemporary review.
 Cornhill magazine.
 Correct English.
 Cotton.
 Country gentleman.
 Country life.
 Crispin.
 Crops and markets.—Gift.
 Cumulative book index.
 Current affairs.
 Current history.
 Danish Foreign Office journal.—Gift.
 Dartmouth Alumni magazine.—Gift.
 Daughters of the American Revolution magazine.—Gift.
 Dearborn independent.—Gift.
 Delineator.—3 copies.

- Dennison party magazine.—2 copies.—Gift.
Design and keramic studio.
Detroit Museum of Art. Bulletin.—Gift.
Dial.
Drama.
Dramatist.
Dry goods economist.
Dun's review.
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.
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.
Genetic psychology monographs.
Geographic news bulletins.—2 copies.
Geographical review.
Golden book.
Golf illustrated.
Good health.
Good housekeeping.—6 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 bureau news.—Gift.
Horn book.
Horticulture.
Hospital social service.
House and garden.—2 copies.
House beautiful.—2 copies.
How to sell.—Gift.
Hygeia.
Illustrated London news.
L'illustration.
Independent.
Indian truth.—Gift.
Indian's friend.—Gift.
Industrial and engineering chemistry.
Industrial arts index.
Industrial arts magazine.
Industrial education magazine.
Industrial employment information bulletin.—Gift.
Industrial engineering.
Industrial management.

- Inland printer.
 Insurance pictorial.—Gift.
 Interallied Braille magazine.—Gift.
 International book review.
 International conciliation.
 International index to periodicals.
 International journal of ethics.
 International journal of religious education.
 International review of missions.
 International studio.
 Interpreter.
 Iron age.
 Jacob's orchestra monthly.
 Japan society. News bulletin.—Gift.
 John Martin's book.
 Johns Hopkins University studies in historical and political science.
 Journal of accountancy.
 Journal of American folklore.
 Journal of economic entomology.
 Journal of education.
 Journal of educational method.
 Journal of educational research.
 Journal of home economics.
 Journal of industrial hygiene.
 Journal of negro history.
 Journal of political economy.
 Journal of religion .
 Journal of the Franklin Institute.
 Journal of the National Education Association.
 Judge.
 Junior home magazine.
 Keith's beautiful homes.
 Ladies' home journal.—5 copies.
 Ladies' review.—Gift.
 Lamp.—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.
 McNaught's monthly.
 Machinery. Engineering edition.
 Magazine of business.
 Magazine of Wall Street.
 Magazine world.
 Magnificat.—2 copies.—Gift.
 Management.—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 loose-leaf educational information service.
 Monthly weather review.—Gift.
 More books.
 Motion picture magazine.—3 copies.

- Motion picture news.
Motor.
Mount Holyoke alumnae quarterly.—Gift.
Mount Saint 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 age.
New England historical and genealogical register.
New Hampshire banker.—2 copies.—Gift.
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.
Old-time New England.—Gift.
Ontario library review.—Gift.
Open road.
Opportunity.
Our dumb animals.—Gift.
Outdoor life and recreation.
Outlook.
Overland monthly.
Pan-American magazine.
Pan-American Union. Bulletin.—Gift.
Paper trade journal.
Pathfinder.
Pedagogical seminary.
Pencil points.
Philippine republic.
Photo-era.
Photoplay.—3 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 medicus.
Quarterly journal of economics.
Quarterly journal of speech education.
Quarterly review.
Radio broadcast.
Radio news.
Railway mechanical engineer.
Rays from the rose cross.—Gift.
Readers' guide to periodical literature.
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.—3 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.
Shrine magazine.—Gift.
Signs of the times.
Small home.
Special libraries.
Specialty salesman.
Spectator.
Strength.
Style.
Sunset.
Survey.
Survey of current business.—Gift.
Teachers college record.
Technical book review index.
Telephone topics.—Gift.
Textile American.
Textile colorist.
Textile world.
Theatre.
Theatre arts monthly.
Theosophical path.—Gift.
Through the ages.—Gift.
Time.
Tobacco.
Tobacco record.—Gift.
Touring topics.—Gift.
Trained men.—Gift.
Travel.
Travelers standard.—Gift.
Tycos-Rochester.—Gift.
Union signal.—Gift.
U. S. Patent Office. Official gazette.—Gift.
Vanity fair.
Vogue.—2 copies.
Walther league messenger.—Gift.
Watchman.—Gift.
Whittlings.—Gift.
Wilson bulletin.—Gift.
Woman citizen.
Woman's home companion.—5

copies.	World today.
Woman's press.	World's work.—2 copies.
Worcester Art Museum. Bulletin.—Gift.	Yale review.
World review.	Youth's companion.

NEWSPAPERS

L'avenir national.—Gift.	Dartmouth.
Boston evening transcript.	Manchester leader.—Gift.
Boston herald.	Manchester union.—Gift.
Boston post.	New York herald.
Boston Sunday herald.	New York times.
Christian Science monitor.—Gift.	Springfield republican.
Concord evening monitor.	U. S. daily.
Current events.—4 copies.	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, 1927
Name of library.....	City Library
City	Manchester
State	New Hampshire
Name of librarian.....	F. Mabel Winchell
Date of founding.....	1854
Population served (World almanac).....	84,000
Assessed valuation of city.....	\$113,214,346
What per cent of true cash value.....	100
Rate of tax levy for library purposes.....	\$0.00042
Terms of use:	
Free for reference, free for lending	
Total number of agencies.....	37
Consisting of Central library, 4 stations, 32 school buildings; 73 school rooms served, 117 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, 1927..	c. 94,194	7,238	c. 101,432
Volumes added by purchase	2,247	1,531	3,778
Volumes added by gift or exchange..	578	9	587
Volumes not otherwise counted.....	193	2	195
Volumes, previously lost, accounted for	76	46	122
Total	c. 97,288	8,826	c. 106,114
Volumes lost or withdrawn.....	1,110	1,837	2,947
Volumes at end of year.....	c. 96,178	6,989	c. 103,167
Volumes in Reference department....			3,287
Pamphlets added			4,822
Pictures added			17,731
Mounted pictures, stereographs and postcards at end of year.....			28,565
Unmounted pictures			c. 202,500
Other additions			34 maps
Newspapers and periodicals currently received		451 titles, 538 copies	

USE

	Adult.	Juvenile.	Total.
Volumes of non-fiction lent for home use	56,692	45,871	102,563
Volumes of fiction lent for home use.	109,483	61,528	171,011
Total volumes lent for home use.....	166,175	107,399	273,574
Volumes lent through school deposit collections	935	14,624	15,559
Per cent fiction lent.....	65.9	57.3	62.5
Circulation per capita			3.4
Pictures lent for home use.....			10,252
Other circulation		224 clippings, 2 maps	
Total circulation			284,052
Number using Periodical room			42,018
Number using Children's room			64,779

REGISTRATION

	Adult.	Juvenile.	Total.
Borrowers registered during year	2,691	1,580	4,271
Total number of registered borrowers	14,700	6,277	20,977
Registration period, years			5
Per cent borrowers of population served			25

SALARIES AND STAFF

	Number.	Minimum.	Maximum.
Salary schedules:			
Librarian	1	.....	\$2,200
Assistant librarian	1	.....	1,500
Department heads	7½	\$1,196	1,404
Children's librarian	1	.....	1,612
Cataloger	1	.....	1,508
Library assistants	8½	962	1,300
Pages	3½	.10	.25
Special assistant	1	.....	936
Staff:		Library service.	Janitor service.
Number of individuals on pay roll		28	4
Full time equivalent of above individuals		25	2¾
Full time police officer			1

FINANCE

RECEIPTS FROM

Local taxation	\$48,000.00
Invested funds	2,442.44
Non-resident fees	22.00
Fines and sales of publications.....	1,404.85
Other sources	65.34
Unexpended balance from previous year.....	2,142.18
Total	\$54,076.81

PAYMENTS FOR MAINTENANCE

1. *Library Operating Expenses*

Librarians' salaries	\$28,598.47
Books	7,048.31
Periodicals	1,468.19

Binding	1,092.93
Supplies, stationery, printing, etc.....	1,844.14
Furniture, equipment, etc.....	643.22
Telephone, postage, freight, express.....	481.07
Other items	191.27

Total	\$41,367.60
-------------	-------------

2. Building Maintenance Expenses

Janitors' wages	\$4,077.66
Building repairs and minor alterations.....	1,429.03
Rent	660.00
Heat and light.....	4,420.22
Other items	92.60

Total maintenance expense.....	\$52,047.11
Unexpended balance	2,137.90

Grand total	\$54,185.01
Maintenance expenditure, per capita.....	.62

TREASURER'S REPORT

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

DR.

1927

Jan. 1.	To balance on deposit in Merchants' National Bank.....		\$890.37
Jan. 1.	Oliver Dean Fund.....	\$13,625.51	
Dec. 31.	Income on same	609.76	
			<hr/> 14,235.27
Jan. 1.	Eliza A. Eaton Fund.....	\$4,621.04	
Dec. 31.	Income on same	193.54	
			<hr/> 4,814.58
Jan. 1.	Mary E. Elliot Fund.....	\$5,345.46	
Dec. 31.	Income on same	231.78	
			<hr/> 5,577.24
Jan. 1.	John Hosley Fund, Accrued Income	\$1,949.34	
Dec. 31.	Income on same.....	87.70	
			<hr/> 2,037.04
Jan. 1.	Edwin F. Jones Fund.....	\$5,225.64	
Dec. 31.	Income on same.....	236.48	
			<hr/> 5,462.12
Jan. 1.	Michael Prout Fund.....	\$8,002.83	
Dec. 31.	Income on same.....	364.75	
			<hr/> 8,367.58
Jan. 1.	Emily A. Smith Fund.....	\$5,564.02	
Dec. 31.	Income on same.....	251.52	
			<hr/> 5,815.54
			<hr/> \$47,199.74

CR.

1927. By amounts paid for books:

Feb. 7.	Carol Cox Book Co.....	Dean Fund	\$3.88
	W. P. Goodman.....	" "	1.50
	F. T. Irwin.....	" "	2.00
	F. P. Sheldon & Son.....	" "	4.00
	F. F. Sherman.....	" "	20.00
	D. Van Nostrand Co.....	" "	21.60
	S. Van Rensselaer.....	" "	10.00

	E. Weyhe	" "	63.18
	Willis Music Co.....	" "	5.00
	Carol Cox Book Co.....	Eaton Fund	15.57
	W. P. Goodman.....	" "	14.18
	Robert W. Lull.....	" "	5.50
	New Hampshire Historical Society.	" "	4.95
	Oxford University Press.....	Elliot Fund	2.86
	Clinton H. Currier	Jones Fund	2.85
	W. P. Goodman.....	" "	4.50
	Goodspeed's Book Shop.....	" "	9.31
	G. E. Stechert & Co.....	" "	7.78
	American Library Association.....	Prout Fund	26.10
	G. F. Cram Co.....	" "	3.54
	W. P. Goodman.....	" "	7.44
	C. S. Hammond Co.....	" "	5.00
	Jewish Publishing Society.....	" "	1.70
	Real Book Co.....	" "	2.25
	Premier Publishing Co.....	" "	7.50
	H. R. Huntting Co., Inc.....	Smith Fund	11.75
	Library Book House.....	" "	4.95
	Thomas Nelson & Sons.....	" "	1.60
Apr. 9.	American Federation of Arts.....	Dean Fund	7.50
	American Scandinavian Foundation	" "	6.75
	Carol Cox Book Co.....	" "	16.74
	Desmond Publishing Co.....	" "	17.82
	Gill Publications, Inc.....	" "	9.37
	W. P. Goodman.....	" "	143.09
	H. R. Huntting Co., Inc.....	" "	21.00
	Thomas M. Salisbury.....	" "	1.60
	Frederic F. Sherman	" "	17.50
	D. Van Nostrand Co.....	" "	28.80
	Clinton H. Currier.....	Eaton Fund	3.00
	Mary E. Currier.....	" "	.50
	W. P. Goodman.....	" "	21.96
	H. R. Huntting Co., Inc.....	" "	3.38
	Jewish Publication Soc. of America	" "	4.00
	Torch Press	" "	4.02
	D. Van Nostrand Co.....	" "	5.40
	W. P. Goodman.....	Elliot Fund	9.90
	W. P. Goodman.....	Jones Fund	42.30
	Goodspeed's Book Shop	" "	33.78
	Himebaugh and Browne, Inc.	" "	1.25
	H. R. Huntting Co., Inc.....	" "	5.13
	Robert W. Lull.....	" "	5.00

	Oxford University Press.....	" "	71.46
	Thomas M. Salisbury.....	" "	1.81
	G. E. Stechert and Co.....	" "	21.67
	R. R. Bowker Co.....	Prout Fund	4.10
	Business Book Publishing Co.....	" "	2.92
	W. P. Goodman.....	" "	4.50
	Jewish Biographical Bureau, Inc....	" "	8.00
	Marvyn Scudder Manual.....	" "	20.00
	G. E. Stechert and Co.....	" "	35.14
	H. W. Wilson Co.....	" "	16.00
	Himebaugh and Browne, Inc.....	Smith Fund	5.35
	H. R. Huntting Co., Inc.....	" "	67.98
June 16	W. P. Goodman.....	Dean Fund	70.90
	H. R. Huntting Co., Inc.....	" "	10.90
	Frederic Fairchild Sherman.....	" "	17.50
	G. E. Stechert and Co.....	" "	21.02
	D. Van Nostrand Co.....	" "	9.45
	W. P. Goodman.....	Eaton Fund	7.20
	Houghton Mifflin Co.....	" "	13.38
	H. R. Huntting Co., Inc.....	" "	19.35
	Library Book House.....	" "	1.55
	G. E. Stechert and Co.....	" "	1.50
	American Medical Directory.....	Elliot Fund	15.00
	Robert W. Lull.....	" "	1.00
	W. P. Goodman.....	Jones Fund	13.05
	H. R. Huntting Co., Inc.....	" "	18.65
	Edward G. Allen and Son, Ltd.....	Prout Fund	7.68
	American City Magazine.....	" "	1.90
	Dodd, Mead and Co., Inc.....	" "	6.10
	H. R. Huntting Co., Inc.....	" "	3.75
	Moody's Investors Service.....	" "	25.00
	G. E. Stechert and Co.....	" "	1.25
	H. W. Wilson Co.....	" "	2.60
	H. R. Huntting Co., Inc.....	Smith Fund	5.75
	Library Book House.....	" "	6.90
Sept. 2.	W. P. Goodman.....	Dean Fund	24.30
	Harlem Book Co.....	" "	6.50
	H. R. Huntting Co., Inc.....	" "	21.00
	Scrantom's	" "	7.25
	G. E. Stechert and Co.....	" "	4.50
	W. P. Goodman.....	Eaton Fund	18.68
	H. R. Huntting Co., Inc.....	" "	2.80
	Press Association Compilers, Inc....	" "	11.25
	Charles Scribner's Sons.....	" "	6.52

	W. P. Goodman.....	Elliot Fund	18.85
	H. R. Huntting Co., Inc.....	“ “	3.75
	Oxford University Press.....	“ “	5.84
	W. P. Goodman.....	Jones Fund	8.10
	H. R. Huntting Co., Inc.....	“ “	10.15
	Charles Scribner's Sons.....	“ “	4.50
	Yale University Press.....	“ “	34.79
	Aeronautical Chamber of Commerce of America, Inc.	Prout Fund	6.45
	Bibliographical Society of America.	“ “	4.04
	Davison Publishing Co.....	“ “	7.50
	Moody's Investors Service.....	“ “	25.00
	G. E. Stechert & Co.....	“ “	5.20
	H. W. Wilson Co.....	“ “	19.50
	Frontier Press	Smith Fund	7.75
	H. R. Huntting Co., Inc.....	“ “	85.14
	Library Book House.....	“ “	4.76
Dec. 3.	W. P. Goodman.....	Dean Fund	53.73
	Himebaugh & Browne, Inc.....	“ “	28.50
	Metropolitan Museum of Art.....	“ “	3.65
	F. R. Sheffield.....	“ “	4.02
	Ralph Clifton Smith.....	“ “	5.00
	G. E. Stechert & Co.....	“ “	21.75
	E. Weyhe	“ “	13.50
	W. P. Goodman.....	Eaton Fund	20.29
	Houghton Mifflin Co.....	“ “	6.49
	H. R. Huntting Co., Inc.....	“ “	14.75
	G. E. Stechert & Co.....	“ “	1.77
	Herman Goldberger	Elliot Fund	55.00
	W. P. Goodman.....	“ “	6.98
	S. F. Cutting	Jones Fund	10.00
	F. W. Faxon Co.....	“ “	5.08
	W. P. Goodman.....	“ “	55.37
	H. R. Huntting Co., Inc.....	“ “	11.25
	Stark Family Association.....	“ “	3.85
	G. E. Stechert & Co.....	“ “	7.65
	R. R. Bowker Co.	Prout Fund	6.12
	Committee of Reference & Counsel of Foreign Missions.....	“ “	2.00
	W. P. Goodman.....	“ “	25.80
	Longmans, Green and Co.....	“ “	14.90
	Thomas Publishing Co.....	“ “	10.40
	H. R. Huntting Co., Inc.....	Smith Fund	69.29

 \$2,031.85

1927.

Dec. 31. By Oliver Dean Fund

Amoskeag Savings Bank Deposit		
No. 94654	\$2,393.73	
Manchester Savings Bank Deposit		
No. 16445	2,884.21	
Manchester Savings Bank Deposit		
No. 75958	1,473.96	
Mechanics Savings Bank Deposit		
No. 6421	3,620.14	
Merrimack River Savings Bank De-		
posit No. 39195.....	3,138.43	
	<hr/>	\$13,510.47

By Eliza A. Eaton Fund

Hillsborough County Savings Bank		
Deposit No. 106	\$2,880.64	
Merrimack River Savings Bank		
Deposit No. 39196.....	1,725.95	
	<hr/>	4,606.59

By Mary E. Elliot Fund

Hillsborough County Savings Bank		
Deposit No. 104.....	\$1,942.35	
Mechanics Savings Bank Deposit		
No. 6423	3,515.71	
	<hr/>	5,458.06

By John Hosley Fund Accrued In-
come

Amoskeag Savings Bank Deposit		
No. 147827	\$2,037.04	2,037.04

By Edwin F. Jones Fund

Mechanics Savings Bank Deposit		
No. 11689	5,072.84	5,072.84

By Michael Prout Fund

Amoskeag Savings Bank Deposit		
No. 106269	3,149.33	
Manchester Savings Bank Deposit		
No. 100664	3,107.77	
Mechanics Savings Bank Deposit		
No. 7329	1,791.10	
	<hr/>	8,048.20

By Emith A. Smith Fund

Mechanics Savings Bank Deposit

No. 7189	\$5,544.32	5,544.32
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By balance on deposit in Merchants National

Bank		890.37
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\$47,199.74

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

LEONARD O. PARENT,
Auditor.

REPORT OF SUPERINTENDENT
OF SCHOOLS

REPORT OF SUPERINTENDENT OF SCHOOLS

DECEMBER 22, 1927.

Members of the Board of School Committee:

GENTLEMEN :

In accordance with your rules, the annual report of the School Department for the calendar year 1927 is herewith submitted.

I. ADMINISTRATIVE PROBLEMS

In the first place I wish to commend the settled policy of this Board to conduct themselves as the directors of a big corporation should. The details of school management, curriculum making, selection of textbooks, etc., have been left in the hands of those regularly employed to administer the professional side of education, while the business and purchasing department has more and more become centralized so that responsibility and authority are united and centered in a single administrative unit.

A year and a half ago, at my recommendation, the Board adopted the policy of electing an assistant superintendent who should have charge of the business administration of the schools. Mr. L. B. Clark, formerly head of the Commercial Department of the Altoona, Pennsylvania, High School, and before that an accountant for a Boston wholesale firm, was engaged to fill the position. A great deal was accomplished by Mr. Clark. For the first time we were able to keep in close touch with our expenditures from month to month, and to know just how we stood in comparison with our total budget for the year. A great deal of the former waste in distribution of supplies was eliminated, and many textbooks which otherwise might have been junked were salvaged and rebound. The rebinding cost us thirty-five cents a copy, and insured four more years of use, where a new book would have run all the way from sixty cents to \$1.50. Of course this process cannot go on indefinitely, as after seven or eight years of use most textbooks are out of date, since better and more modern texts have appeared on the market, but by one rebinding no small amount has been saved.

Mr. Clark's difficulties arose chiefly from the fact that he was new to the city and that his activities in stressing economy were resented by some of those whom he found it necessary to curb. He complained that while he was held responsible for all expenditures and for any waste or unnecessary purchases made anywhere in the department, he

was not given the authority to control these purchases. Finally, in August, an attractive offer was made him to go as professor of business administration in one of the New York State Normal Schools, and he asked to be released from his second year's contract. A committee of the Board appointed to look into the matter of business administration met and framed rules which, if enforced, would have given Mr. Clark practically every point he had asked for. This change apparently came too late, for Mr. Clark passed in his resignation to become effective September first.

After an interregnum of two months Mr. A. J. Gibbons was persuaded to resume his former work as assistant superintendent, the agreement being that he should give some time to the supervision of business administration and that he should have control of all purchases made by the Board.

At a recent joint meeting of the Finance and House Committees Mr. Gibbons' duties in respect to purchasing were defined. The responsibility for all expenditures is now concentrated, as it should be, with the administrative staff.

In former days school administrative officers were more or less figureheads or clerks, while committees of laymen selected textbooks, framed courses of study, engaged, shifted and discharged teachers, and made all decisions involving expert knowledge of educational policies. School Board members were often chosen from among those who had leisure, and who not infrequently used it in taking upon themselves functions which should have belonged to principals, superintendent, or supervisors.

Of late years there has been a growing tendency to select as Board members busy individuals of good judgment and sound business sense, who, like the directors of a big corporation, decide big policies, make decisions when asked to by the administrative staff, and keep themselves informed of the educational progress of the children and the economical expenditure of the taxpayer's money. With the new arrangement referred to above, the last vestige of the old committee government disappears.

II. PHYSICAL CHANGES IN THE SCHOOLS

On account of our small appropriation, our physical improvements have been reduced to a minimum. Only changes which seemed absolutely necessary have been made.

A Changes in Central High School

The arrangement of the old office in the classical building of Central High School was very unsatisfactory. Teachers in charge of the pupils' schedules, those who checked up on absences and excuses, as well as

the headmaster, submaster and clerk, had no privacy or room reserved for themselves. A long counter has been extended across the room from east to west in such a way as to afford the pupils ample room to come into contact with the teachers in charge of schedules or the teacher in charge of excuses, without interfering with those who wish entrance into the inner office. Even when the big rush came at the time of filling all electives for the second semester, the office was amply large to handle the entire crowd efficiently.

For several years it had been necessary, in order to get into Room 20A, to go through Room 20. This condition was brought about from the fact that these two rooms had formerly been one, until the partition was built down the middle some years ago. A great deal of confusion at the time of the passing of classes resulted. This fall a new door was cut through the brickwork into room 20A, so that the unpleasant condition which formerly existed has been abolished.

The various school organizations are pooling their surplus funds in order to purchase for the big stage in the Practical Arts Auditorium a beautiful velour curtain, this to be financed by the orchestra, the band, the Maskers, the surplus from the senior class plays, together with some help from the athletic association.

The entrance to the Practical Arts building has at last been furnished with the electric lights which Committeeman McBride suggested about a year ago. They add greatly to the attractiveness of the grounds, as well as lighting an entrance way which had been very dark and unpleasant.

B. Changes in West High School

The necessity of providing storage space for the gymnasium apparatus at Manchester High School West resulted in depriving this school of one of its large book cupboards. A year ago two small cupboards were built at the ends of the corridors on the second floor. This year it was found necessary to add two similar cupboards in the corresponding recesses on the third floor. The school at last is equipped with sufficient storage for its books.

The growth in the size of the classes in the Household Arts Department called for additional equipment. The cooking room in the southern basement accommodated only sixteen girls at a time. It was necessary either to engage an additional teacher or to enlarge the room. At first there was considered the expansion of the room to the north, to take in the concrete floored area where the automobile repair class of the night school had been held. The cost of tearing up the concrete in order to install plumbing, gas pipes, etc., seemed prohibitive. Finally a plan was devised of re-arranging the cooking tables in the main room so as to place them back to back and widen the center

aisles. This was done, with the result that the room now accommodates twenty-four girls with apparently no more crowding than there was before with sixteen. Thanks to the efficient help of the Building Department, the whole change, with installation and purchase of new tables, and changing over the plumbing, came to only \$564, but one quarter of the salary of an extra teacher for one year.

The evening school class in auto repair has been transferred to the basement of the Main-Street School, a far more suitable location, and the room formerly used for this purpose has become a much needed storeroom for the school lunch counter and the Household Arts Department.

At the suggestion of Rev. Mr. Ferris, and by vote of the Parent-Teachers' Association of Manchester High School West, a beginning has been made toward the beautifying of the grounds around the school. The students volunteered for the work, dug up the whole southwestern portion of the yard, and were engaged in the work of spreading leaf mould and black loam, when the freezing of the ground interrupted the work for the winter. When the project is finished, a great improvement will have been effected.

C. Changes in Grade Schools

Brown School. Mention was made a year ago of the special Manual Training room built by the boys themselves at the Brown School. This room has been improved greatly, and is now a very satisfactory shop. The work has all been done by the pupils.

Franklin School. The entire interior of the school has been redecorated and painted.

Hallsville School. The entire exterior of the Hallsville School has been repaired and painted.

Highland School. The plot of ground to the south of the building, which was needed for a playground, has been purchased and turned over to the school. This is a great relief to the people of this vicinity, who feared that houses might be built close to the schoolhouse before the necessary land had been purchased.

Lincoln School. The first grade room has been fitted up in modern style with chairs and tables instead of the old time desks. The desks here had been in continuous use since the building was erected, and probably before this, as they were falling apart and could no longer be repaired. The present arrangement is a great improvement over the old one.

Maynard School. The first grade room in the basement has received some new lights this fall. This room was added to the other classrooms of the building when the school became crowded with small children,

and has never been adequately lighted. With the fine new lights and its equipment of movable tables and chairs, it becomes one of the most modern primary schoolrooms.

Wilson School. To our great surprise there was a decided increase in enrollment at the Wilson School this fall. It had been expected, as a result of the opening of the new St. Anthony's School, that the Wilson School would shrink in enrollment. Instead there was so much of an increase that it was necessary to open up a new room. At the north end of the second floor was a small room which had recently been used as a kitchen. In later years this was used for the small Non-English class. Finally, this fall, the Non-English pupils were transferred to the Lincoln School, the old sink and other fixtures were removed, and the room was fitted up as a regular schoolroom.

Suburban Schools. New heaters were installed in all of the suburban schools.

III. THE TEACHING BODY

We can have excellent buildings, modern textbooks, equipment of all sorts, but the essential part of the school will always be the teacher. A college, said James A. Garfield, might consist of a log of wood, provided that Mark Hopkins sat on one end of the log and a student on the other. A superintendent may save thousands of dollars for the taxpayers, but his best service to the community is rendered in selecting the members of his staff.

Up to four years ago it was not an uncommon practice in Manchester to elect as teachers girls who were just graduating from the normal schools. The basis of selection in many cases was the comparison of grades earned in academic subjects, and this did not always result in the selection of the most skillful instructors. Salaries in Manchester had been low, and as a result we had a rather large turnover each year. It was not uncommon to replace twenty-five or thirty grade teachers in the course of a year.

The raising of the salaries in the fall of '23 produced two results. It made teaching more attractive, and thus induced a larger number of girls to go to normal school than ever before, and at the same time it decreased the openings for these girls, through the fact that fewer teachers were willing to resign and go elsewhere to teach. Both results are beneficial. We do not lose our best teachers as frequently as formerly, and we have five candidates for every vacancy, so that a careful and discriminating choice can be made. Last year, for example, with thirteen places to be filled in the grades, we had seventy-six applicants, all normal school graduates with successful experience among whom to choose.

An additional advantage comes from the fact that no longer does every Manchester girl, upon entering normal school, feel that all she has to do is to get her diploma in order to be insured a permanent position at home. Normal school authorities admit that in the old days it sometimes was difficult to interest a few of our graduates in professional growth. At present the keen competition for positions means that they are all endeavoring to improve their teaching in every possible way.

Of course there is a corollary to this situation which has its drawbacks. With sixty Manchester girls graduating from the two state normal schools each year, and with some fifteen vacancies opening up in the grades annually, the number of unsuccessful candidates steadily multiplies. It is a simple problem in arithmetic. If some forty of each year's class are unable, even after having taught two years in smaller places, finally to secure positions at home, inside of five years there will be two hundred unsuccessful candidates, whose relatives are convinced that there is something radically wrong in the school department. (Of course each parent can see the school situation only through the case of his own daughter, and what parents fail to see is that the flooding of the market has postponed the day when even the better teachers among the group can secure places at home. However, as between two candidates of otherwise equal merit, preference will naturally be given to the one with the greater experience; in other words, to the one who had been waiting longest.)

It also follows that strong pressure is brought to bear upon Board members to adopt a policy of electing home girls exclusively. This to my way of thinking would be a mistake. I am in favor of filling the great majority of our places with Manchester girls. They are less likely to leave us than outsiders, and they understand local conditions. Besides this we take a pride in the training that our own schools have given these young people.

On the other hand, I feel that each year we should bring in two or three outstanding teachers from outside. We invariably find that such instructors bring new ideas with them and help to acquaint our children with other parts of the country. There is no industry in our city which would refuse to engage workers from outside of Manchester. A system of complete inbreeding tends toward stagnation and stand-pat conservatism.

As it is, out of 219 teachers and principals in our grades, 197 are home people. Only 10.4% are outsiders. Among administrative officers, supervisors, and high school instructors, 57% are local people. This is unusually high, for cities like Manchester do not produce their normal proportion of candidates for high school teaching positions, especially among the men. Then too, outstanding high school teachers

can more easily command high salaries from other cities. A great many Manchester-bred high school teachers have left us for this reason.

This leads us to the question of male teachers. In the school year '23-'24 there were 345 teachers, supervisory officers, principals, etc., on the school payroll. Of this number 50 were men, practically one seventh of the whole number. This year with a thousand more children enrolled (680 of them in the high schools), we have 351 persons on the payroll, of whom 71 are men, practically one fifth of the entire group.

I am a firm believer in the policy of a fairly equal division of high school teachers between men and women, and have noted that an increase in the male proportion of high school faculties has always resulted in a corresponding increase in the number of boys who remained in school. This year out of 101 high school teachers, 48 are men (47%). In 1923-24 only 32% of the high school teachers were men. This year 48% of our high school students are boys, while four years ago only 42% were boys. The following table shows this graphically :

	1923	1927
Men in high schools	32%	47%
Boys in high schools.....	42%	48%

This percentage of boys enrolled, by the way, is very unusual. I know of no other comprehensive high school in New England that has as high a percentage. In two or three cities there are technical high schools which specialize in Manual Training; where the enrollment of boys, naturally enough, exceeds 50%, but the classical and commercial high schools in these same cities show an astonishingly small percentage of boys enrolled.

During the past two or three years we have tried also to secure some men teachers for the upper grades. At one time we have had as many as four, but it is difficult to keep them for the salary that we pay. I should be glad if the Board could re-arrange the salary schedule so as to offer more real inducements to young men who would be willing to teach in the upper grades. A boy of fourteen or fifteen in many cases feels the need of guidance and advice from a man, and it would be a good investment from the standpoint of our boys, to scatter a few more young men of ability and character through our larger schools. I feel that it is a good thing for girls also, in this adolescent period, to have before them men of high ideals in order to help them set their own standards.

As has already been said, the best service that a superintendent can render a school system is in the selection of his teachers and princi-

pals. Out of 350 on our staff at present, the present superintendent is responsible for selecting an even hundred, 28½% of the whole. Forty-three of these are among the high school teachers or supervisors, 47 in the grades. I feel that this group will compare very favorably with any other hundred teachers and principals, either in our own city or elsewhere. On the other side of the ledger, eighteen undesirables have been eliminated from the department. Four of this latter group were engaged by the present superintendent, while fourteen were legacies from an earlier regime.

I believe that all teachers, when first engaged, should be given to understand that they are on probation, and that the Board and the superintendent reserve the right, after giving them due warning so that they may withdraw quietly, to eliminate those who show at the outset that they are never going to develop into stronger instructors. I only wish that this custom had been in vogue several years ago. If we watch our intake carefully, selecting only the most promising candidates, as is now possible with our great number of applicants, and then at an early stage eliminate those who show that they cannot be made into skillful teachers, we will greatly increase the efficiency of our teaching body.

Of course elimination from the system should be resorted to only after every other method has been exhausted. Many a teacher who at first seemed unpromising has developed into a valued member of the force, through the combined efforts of principal, superintendent, and supervisors. Along this line let me commend our efficient and professionally minded group of principals. I feel that they have made noteworthy progress in supervising the work of their teachers during these past few years. In too many systems the principal is either a highly paid clerk, who answers the telephone, runs errands around the school, and makes out reports, or simply one additional teacher, who takes extra classes to relieve instructors who are over-worked, and receives extra pay for being responsible for the discipline of the building. I feel that the great majority of our principals are carrying out those duties which are most important in the conduct of the school. They are assisting their teachers, closely following up the needs of the individual children, and studying the problems of their districts as a whole, with a view to overcoming conditions which prevent making these boys and girls into desirable young citizens.

IV. ATTENDANCE, ENROLLMENT, RETARDATION, AND ACCELERATION

In last year's report attention was called to the fact that the September enrollment, which had been steadily increasing, had for the first time showed a slight decrease. There was a drop of 41 pupils, as

compared with the preceding year. This fall, considering the grades alone, there was a slight decrease. This of course did not take into consideration the loss in the kindergartens due to the exclusion of the four year olds. The September enrollment for the grades was 7,133, but the enrollment the preceding year minus kindergartens amounted to 7,107. 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
1926 (without kindergartens).....	7,107
1927 (without kindergartens).....	7,133

The figures of October and November have had a tendency to increase rather than decrease this gain in the grades.

Comparing the enrollment of September, 1927, with that of September, 1926, we find the following schools have lost pupils, as follows:

<i>School</i>	<i>Loss</i>
Bakersville	24
Chandler	1
Hallsville	24
Highland	38
Lincoln	30
Parker	10
Spring-Street	15
Varney	12
Webster	6
Weston	8
Youngsville	7
Crystal Lake	6
Webster Mills	9

The following schools have made the gains indicated below:

<i>School</i>	<i>Gain</i>
Amoskeag	14
Ash-Street	11

Brown	45
Franklin	36
Goffe's Falls	3
Main-Street	8
Maynard	7
Pearl-Street	1
Straw	24
Wilson	47
Harvey	1
Stark	19

It will be observed that the greatest gains have taken place at the Brown and Wilson Schools. In the case of the Brown, this results from the overcrowding of the French parochial schools in the vicinity, but the growth at the Wilson was certainly unexpected. It was expected that the new St. Anthony's School in that district would cut down the Wilson enrollment by 40 or 50 children. Instead of this we had a gain of 47. The growth at the Straw is due to the shifting of the boundary between that school and the Webster. The greatest percentage of increase has been shown by the Stark School, which has doubled its numbers. There has been a large influx of people into the extreme north end. The gain at the Franklin also would have been hard to predict. One can never tell which way the down-town schools are going to move.

The largest loss has been at the Highland. This is directly due to the opening of four rooms in the new parochial school called St. Therese. This school has also drawn several away from the Bakersville, which, it will be noted, shows a loss of 24. The shrinkage at Hallsville is perhaps due to St. Anthony's, while the loss at Lincoln is partially due to the fact that the Maynard School for the first time in many years was allowed to keep an eighth grade.

In my 1926 report, attention was called to the surprisingly small number of tardinesses for the city as a whole. This figure is steadily shrinking. There was a further decrease of 444 tardinesses during the past year. At the same time our total enrollment reached a new high point, 10,793. The following table indicates the steady improvement in morale which has taken place in the last eight 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
1927.....	4,628	10,793	.43

This is an extraordinary record, as comparison with statistics from other school systems will show.

After all, our biggest problem always is concerned with retardation. It is in fighting this struggle that our summer school has been our greatest weapon. What we lost through our inability to conduct classes this past summer is very apparent from the statistics of the schools as gathered this fall. For three years there has been a steady increase in the number of accelerated pupils and a corresponding drop in the percentage of the retarded. This fall both figures show a loss. The following table gives the percentage of children accelerated at the various schools for the September enrollment of the past four years:

ACCELERATED

<i>School</i>	<i>1924</i>	<i>1925</i>	<i>1926</i>	<i>1927</i>
Amoskeag	1. %	11.2%	13.5%	12.3%
Ash-Street	7.8	13.3	14.7	15.7
Bakersville	4.3	9.6	13.6	10.1
Brown	8.2	12.7	13.3	12.5
Chandler	5.5	11.6	14.7	13.2
Franklin	3.5	10.1	16.	11.8
Goffe's Falls	4.1	6.8	4.6	3.3
Hallsville	2.8	9.6	16.2	14.
Highland	15.5	16.2	32.5	22.4
Lincoln	12.6	18.1	23.1	20.8
Main-Street	5.5	4.5	10.6	11.
Maynard	2.1	6.1	12.7	10.6
Parker	18.	14.2	21.8	11.7
Pearl-Street	1.	1.1	...	1.
Spring-Street	2.8	3.2	6.9	8.2
Straw	8.4	16.2	18.3	18.
Varney	18.3	21.6	25.4	14.1
Webster	11.9	19.7	22.	18.2
Weston	3.6	3.9	4.8	7.3
Wilson	5.2	8.3	12.8	10.5
Youngsville	5.2	14.2	18.9	15.
<i>City Average (Grades Only)....</i>	6.1	11.5	16.3	13.

It will be observed that the city as a whole has lost 3.3%. Only isolated schools have shown any gain, such as the Spring, the Ash, and the Pearl. The Parker and Varney lost most heavily. The reason for

this is that the eighth grade class which graduated last June was made up almost entirely of accelerated children, while those who have come in from other schools almost invariably have fallen into the retarded class.

The second table gives the number of normal children :

<i>School</i>	NORMAL			
	1924	1925	1926	1927
Amoskeag	49. %	36. %	48.1%	52.6%
Ash-Street	39.9	40.8	45.7	47.
Bakersville	40.7	39.8	44.5	46.2
Brown	31.1	26.3	31.	28.
Chandler	51.5	50.2	45.8	51.9
Franklin	27.7	29.1	29.9	35.1
Goffe's Falls	37.1	45.6	54.	51.2
Hallsville	45.7	52.4	47.7	48.7
Highland	45.8	43.5	33.6	38.6
Lincoln	37.2	38.6	42.9	46.2
Main-Street	46.8	56.6	57.8	58.8
Maynard	38.	42.4	37.5	40.5
Parker	50.5	46.1	40.7	45.3
Pearl-Street	66.5	76.6	84.9	86.1
Spring-Street	25.2	28.8	36.4	35.2
Straw	39.	33.1	33.5	38.8
Varney	44.4	38.4	44.6	45.4
Webster	44.	47.3	50.5	51.
Weston	43.	61.4	67.4	63.
Wilson	50.2	49.7	45.8	47.9
Youngsville	46.7	42.3	41.8	49.6
<i>City Average (Grades Only)....</i>	42.9	42.5	43.5	45.9

These figures show a slight gain over those of a year ago, but this gain of course is really a loss, for it means that the children have fallen back from the accelerated to the normal group. One more such slip, and these same children will be classed as retarded, with no opportunity to offset this through the course in summer school.

The third table gives the percentage of retarded for the city as a whole for the past four years:

<i>School</i>	RETARDED			
	1924	1925	1926	1927
Amoskeag	50. %	52.8%	38.5%	35.1%
Ash-Street	52.2	45.8	39.6	37.3

Bakersville	55.	50.6	42.	42.7
Brown	60.7	60.9	55.7	59.5
Chandler	42.6	38.2	39.5	34.9
Franklin	68.8	60.8	54.1	53.1
Goffe's Falls	58.8	47.6	41.4	45.5
Hallsville	51.4	37.9	36.1	37.3
Highland	38.7	40.3	33.9	39.
Lincoln	50.2	43.3	34.	33.
Main-Street	47.6	38.9	31.6	30.2
Maynard	60.	51.5	49.8	48.9
Parker	31.6	39.7	37.5	43.
Pearl-Street	32.5	22.3	15.2	12.9
Spring-Street	72.	68.	56.7	56.6
Straw	52.6	50.7	48.3	43.2
Varney	37.2	40.	29.9	40.5
Webster	44.	33.	27.4	30.8
Weston	53.4	34.6	27.9	29.7
Wilson	44.5	42.	41.9	41.6
Youngsville	48.2	43.5	39.3	35.3
<i>City Average (Grades Only)....</i>	51.	46.	40.3	41.1

This group had shrunk by one fifth of its total during the past three years, but this year it has begun to grow again. Instead of 40% retardation this year it shows 41%.

Certain individual schools have been able to reduce their retardation in spite of the lack of summer school. The Amoskeag, the Ash, the Chandler, the Straw, and the Youngsville are noteworthy examples. On the other hand, schools like the Brown, the Goffe's Falls, the Parker, and the Varney show a decided loss. The condition at the Brown is unusually bad. This school, as you will remember, gained 48 children over the figures of last year. It is no exaggeration to say that practically every child in this list fell into the retarded group.

The dropping of the four year old kindergarten children is bound to hurt our figures within another year or two. We have been able of late to give an early start to a number of children, through the instrumentality of the kindergartens, but with the loss of the four year olds, there will be a steadily increasing age among the beginners in the 1B. The principals feel very strongly that the exclusion of the younger children has been a decided loss to the school system. They earnestly hope that our next year's appropriation will enable us to restore these classes.

One of the arguments against the summer school was that it was rushing children through the grades and into high school prematurely. The statement was commonly made that most of the chil-

dren who were entering high school now were twelve and thirteen years old. A study was made of the children who entered the two high schools last February, and the resulting figures are shown on a chart hanging before you. The February class offers a better test than the September class, because practically none of the children who come in in February are graduates of the parochial schools. They are products of the public school system only.

At Manchester High Central, there were 8 children who were not quite 13 years of age when they entered; there were 30 who were between 13 and 14; there were 73 who were between 14 and 15; there were 39 who were between 15 and 16; there were 18 who were between 16 and 17; and there were 5 who were over 17. Manchester High School West had an extraordinarily young class. Four of them were under 13; 12 were between 13 and 14; 13 were between 14 and 15; 11 were between 15 and 16; and 3 were over 16. For the city as a whole there were 12 under 13; there were 42 between 13 and 14; 86 between 14 and 15; 50 between 15 and 16; 21 between 16 and 17; and 5 over 17. The average age of the children at entrance was 14 years and 8 months at Central; 14 years and 5 months at West; and 14 years and 7 months for the city as a whole. The September classes will average higher than this.

It is interesting to know that the youngest child in the group, a little girl from the Webster School, ranked at the top of her class in high school for the first semester's work.

It has long been known that European children are from one to two years ahead of Americans in their schooling. Only lately has America begun to catch up. It may be interesting to you to know that, whereas the average age of my own class as we entered Dartmouth College was 19 years and 3 months, the class which entered in 1926 averaged 18 years and 2 months, while this year's class, which has made the most brilliant record of any class which ever entered college, averages 17 years and 9 months.

V. FINANCIAL

Every now and then some individual who is either ignorant or malicious exclaims over the fact that the schools of Manchester are a very costly luxury, in that the city spends \$800,000 a year on them! The side of the picture that this individual does not show is that there is not a city of our size in the country that spends as little money on its schools as we do. Whether we examine the expenditures of cities in Massachusetts, Ohio, Indiana, Iowa, Texas, Kansas, or California, it is the same story. Portland, Maine, ten per cent smaller than Manchester at the last census, spends \$150,000 a year more than

we do. Brockton, Massachusetts, twenty per cent smaller than we are, spent \$100,000 more than we did last year. These two cities are closer to us than most of the rest. As soon as we begin comparing ourselves with Sioux City, Iowa, Fort Wayne and South Bend, Indiana, and Wichita, Kansas, we fall hopelessly behind.

The State Department has just released statistics on expenditures for public education during the school year 1926-27. There are 249 towns, cities, or school districts in the state. Two hundred and twenty-one of these spend more money on schools for each thousand dollars valuation than does Manchester. Twenty-seven are below us. A number of these twenty-seven are towns whose wealth is made up principally of expensive estates and summer homes of people whose children are not found in the state during the school year, and hence do not have to be educated. I refer to towns like Dublin, Center Harbor, Holderness, Hebron, and other lakeside resorts. Of the cities of the state, only one, Dover, is below us.

Just for purposes of comparison, let us give the amount of tax for school purposes assessed the past year upon a citizen owning no property except a house and lot valued at \$5000. In Dover he would pay \$28.10, in Manchester \$29.90, in Laconia \$33.10, in Franklin \$35.45, in Rochester \$37.80, in Berlin \$37.95, in Claremont \$38.30, in Nashua \$40.70, in Portsmouth \$42.40, in Keene \$43.30, in Concord \$43.85, in Lebanon \$48.75, in Newport \$54.80, in Colebrook \$90.90. The town which stands in the middle of the list and hence represents the state median, or average, is Lancaster, where the citizen owning a \$5000 house and lot would pay \$50.60.

Let us approach it from another angle. In the figures just given, Manchester is aided by the fact that a larger number of our children attend parochial schools than in most other districts of the state. Let us now examine the cost per pupil in the elementary schools. Our salary schedule is the highest in the state. There is no city that pays on the average as high salaries as we do to our elementary teachers. Therefore it would not be surprising if we were at the head of the list. We naturally would be, *other things being equal*. What are the facts, as given in the official state report?

The average district in the state spends \$88.19 on the education of each child in the elementary schools. Manchester spent \$70.37 on each elementary child. Multiplying this excess of \$17.82 per pupil by the 8000 pupils that we had enrolled in our elementary schools last year, it will be seen that had we spent as much per pupil as the average school district in the state, the elementary schools of Manchester alone would have cost us \$142,560 more than they did. Lebanon spent \$0.30 per pupil more than we did. Franklin spent \$3.75 per pupil more.

Nashua spent \$9.79 more. Berlin spent \$14.45 more. Concord spent \$21.45 more. The only cities which are below us are Dover, Portsmouth and Laconia.

Turning now to high school cost, here certainly Manchester would be expected to stand near the head of the list in per capita cost. Our salary schedule is considerably ahead of that of any other in the state. Out of our 101 high school teachers, there are over ninety who would be snapped up by any city in the state, if it could secure their services for the prices allowed by its own salary schedule. It goes without saying, then, that Manchester has the best high school teachers in the state. Yet, out of the eighty-four cities, towns, and districts in the state which maintain high schools, there are no less than thirty-three that have a higher per pupil cost for the past year than Manchester.

There are very few districts in the state that have as serious a problem as we have in our need for the maintenance of evening schools, non-English classes, special opportunity rooms, etc. As long as our expenditures are cut to the bone in the fashion in which they have been during this past year, a disproportionate amount of the energy of teachers, principals, and superintendent must be spent in devising ways and means to get by, to fulfill the law and yet not to exceed the appropriation. Whereas the reports of 1924, 1925 and 1926, were full of paragraphs calling attention to forward progress and professional improvement everywhere, this year's story is one of retrenchment, abandonment of advanced work, and penurious economy.

Many people cannot understand why the School Department has to have any more money at present than it needed six or eight years ago. The answer is that in those days our teachers were notoriously underpaid, and that as a result it was found very difficult to keep good instructors or secure strong ones to replace those who were leaving. In the fall of 1923 a very substantial increase was voted all along the line. As a result, for the half-year ending July 1st, 1924, just before the present superintendent took office, the school expenditures were \$394,914. This means that the expenditures were at the rate of approximately \$790,000 a year. The enrollment in the high school then amounted to 1,483 and in the grades to 7,410. The high school enrollment for the present semester ran up to 2,152, and the grades to 7,633. Last spring, before the four year old kindergarten children were excluded, our grade enrollment totalled 8,000.

During this year just closing, therefore, we have had to maintain the schools on almost identically the same amount of money per semester that was spent four years ago, although our high school enrollment has increased almost fifty per cent, while our grades, taking the year as a whole, show an increase of 400 children, 600 for the

spring semester, and 220 for the fall. This is a growth in grade enrollment greater than the total of either Ash-Street or Lincoln Schools, with ten teachers and a principal. The high school increase alone, at the 1924 per capita cost, should have cost us an increase of \$97,600.

The appropriation for the School Department for the present calendar year was finally announced as \$785,000. The previous year we had spent \$807,000. This figure had included \$25,000 for summer school, and \$6000 or \$7000 to equip the Corey building. On the other hand, we began the calendar year '26 with some \$25,000 worth of coal in our bins, where there was scarcely \$7,000 worth on the first of January, 1927. Purchases of textbooks in '26 had been greatly neglected, and it was plain that this year would see a big increase in expenditures for this purpose. No typewriters had been traded in during 1926, and it was evident that some \$2,500 would have to be spent for this purpose in 1927. What is more, the school census required by law every three years was due this year. It had cost us \$2,400 in 1924.

In both February and March the superintendent laid before the Board the following proposals, pointing out that several drastic steps would have to be taken in order to live within the budget. The following were his proposals:

- (1) Excusing the superintendent from attendance at the N. E. A. meeting as required by the rules of the Board.
- (2) Dropping immediately the after-school music classes.
- (3) Dropping two assistants in Music and one in Drawing after September 1st.
- (4) Exclusion of children under five from attendance at the kindergartens, and consolidation so that one director should handle two schools in many cases.
- (5) Discontinuing the school for the deaf.
- (6) Putting the purchase and distribution of janitors' supplies entirely in the hands of Mr. Clark.
- (7) Substituting for the extra firemen who assist the janitors during the winter months a corps of women to come in and sweep and dust the schools, with pay by the hour.
- (8) Cutting out two janitors at Central High School, one at West High, the repair man, and Mr. Jack's assistant.
- (9) Dropping the voluntary classes of the evening schools.
- (10) Requiring the heads of departments in high schools to teach an extra class each day instead of supervising.

- (11) The employment of seven or eight strong substitute teachers, without contract, beginning September 1st, instead of engaging new teachers from outside.
- (12) Collection of the cost of lighting and heating each time that the Practical Arts Auditorium was rented.
- (13) Establishing the custom of having the students prepare the programs for graduation and thus avoid the expense of speakers.
- (14) Asking for a special appropriation each time that repairs or alterations on buildings could not be paid for out of the Building Department's funds.
- (15) Rigid economy in distribution of supplies, involving the use of yellow paper instead of white, cutting down the number of lead pencils furnished, and the dropping of blotters, erasers, rulers, etc., from the list of supplies furnished.
- (16) Dropping all Manual Training in the grades.
- (17) Discontinuing all instruction in cooking and sewing in the grades.
- (18) Closing all the kindergartens.
- (19) Discontinuance of all instruction in Physical Culture.
- (20) Discontinuance of the summer school.

As you will recall, you voted to adopt items 1, 2, 3, 4, 10, 11, 14, and 20. Item No. 14 was not rigidly adhered to. Certain repairs and alterations in buildings were necessary, and the work was done by the Building Department and charged up to the School Department before the machinery could be put in motion to secure special appropriations for these items. Items 6, 7 and 8 were referred to the House Committee, which turned them down. The other proposed items were rejected by the full Board. It should be understood that in submitting these proposals, the superintendent was giving the Board the opportunity to choose those items which would involve the least damage to the system as a whole.

As the year wore on, we were wonderfully favored by mild weather, both in the spring and in the fall. The result was that we did not spend as much for fuel by \$6,000 as we had anticipated. Then too, the substitution of Pennsylvania soft coal for anthracite helped effect this economy. The superintendent reported that the attendance officers had volunteered to supervise the taking of the school census, and that the State Department had allowed us as a special dispensation the privilege of taking it in December, after the new city directory had been issued, instead of in the summer as the rules prescribed. As a result, the total cost of the census was in the neighborhood of \$900, as compared with \$2,400 paid out three years ago.

It had been anticipated that the deficit would reach \$15,000, even after the four year old kindergarten classes, the after-school music classes, the summer school, and the attendance at the N.E.A. had been dropped. But the extraordinarily mild weather, coupled with the efficient work of the attendance department in taking the census, cut this down to about \$6,000.

VI. HIGH SCHOOL ACTIVITIES

The summer school, if operated continuously, would have had a tendency to reduce high school enrollment as well as to increase it. A larger number of children would have graduated in three years and three and one half. This of course would have cut the enrollment. On the other hand, the fact that children were able to finish the 8A work in the summer instead of waiting for the fall semester, induced many of them to enter high school who otherwise would never have gone.

For the year just closed, the only effect of the summer school was to cut the high school enrollment. A surprising number of the big classes of June, 1927, had finished the work in three and three and one half years. Something like 45 children were graduating in June, who otherwise would have had to return in the fall. In addition to this the Board sanctioned summer classes taught by high school teachers but paid for by the pupils themselves, for eight young people who were within two or three half-points of graduation. There were sixteen who could have completed the work in this way, but eight of them decided against completing the work during the summer as long as the city had refused to furnish the tuition.

Thus the high school enrollment was diminished in two ways: The previous summer schools plus the classes for the eight summer school graduates took out over 50 students, while there failed to come in to take their places the customary 120 who during the past two years had entered high school via the summer school route.

In the face of these facts it is rather surprising that high school enrollment this fall is as great as it is. In the month of September there were 2,152 children, compared with 2,155 for the corresponding month in 1926. However, there has been much less dropping out this fall than previously, and the month of November gave us the highest November enrollment that we have ever had,—44 more pupils than during the corresponding month of 1926. Of this 44, 24 represented Central High School, 20 Manchester High School West.

It is not purely an accident that fewer children have dropped out of the high schools this fall. At both schools the policy has been adopted of following up promptly any absentees, with a view to discover whether the children are in danger of being lost to the school.

In many cases the child had met with small difficulties, which under the intelligent handling of the principal or submaster quickly ironed out.

A. Organizations at West High

At Manchester High School West, this year has been marked by the resumption of the publication of the school paper, *The Gleaner*, which last winter had to be discontinued because the teachers found themselves overloaded with regular work and could not give the proper time to its supervision. The paper is a great credit to the school, and affords excellent practice for students who are interested in Journalism or writing as a profession.

There is no doubt of the fact that a high school must have its social side as well as its academic work. Motivation is given to school activities when they are coupled with extra-curriculum organizations. In addition to the publication of the *Thesaurus* and the *Gleaner*, the West High has organized a literary society called *Biblios*. Admission to this group is reserved for students who have shown interest along literary lines, with its resulting reaction upon the work of the classroom.

B. Changes at Central High.

To the hundreds of graduates of Manchester High School Central, the news that Miss Mary J. Wellington, head of the Latin Department, was retiring, came as a distinct shock. For thirty-two years Miss Wellington had not only taught Latin, but had filled out the credentials of the hundreds of students who have gone to college, and had kept track of all changes in a personal way among the alumni body. Her going has been a distinct loss to the school, compensated only by the fact that she is still in town, and ready and willing to come to the assistance of the headmaster whenever called upon.

Miss Marion Marsh, the efficient director of schedules and teacher of Spanish, was offered considerably more money by Syracuse, New York, and left us to go to the Central High School in that city.

The greatest change, of course, was in the principalship. Headmaster Hal R. Eaton, who had been with us for six years, was offered the principalship of the Central High School in Syracuse, at an increase in salary over what we were offering him, with an excellent chance for advancement. It is hard for one who was not here before Mr. Eaton took charge of the school, to estimate the full force of his services to Central High School. It is enough to say that he was, as his successor calls him, a genius in organization. The spirit of the school after all depends largely on the will of the headmaster, and the splendid order shown by the students and their friendly and helpful attitude toward their teachers is in no small degree due to him.

Mr. Eaton did not stagnate or get into a rut as men of his years of experience are prone to do, but was constantly growing and improving his efficiency.

There was never any question about his successor. Only one name was considered. The new headmaster, William Y. Morrison, formerly principal of the Portsmouth High School, and for several years before that state high school agent, has already demonstrated his value to the system. Each man of course has his own way of securing results; yet Mr. Morrison has carried on Mr. Eaton's plans with very few changes, merely adding features which he had learned to apply during his long experience as high school inspector.

C. Innovations made by Mr. Morrison

The following paragraphs are taken from Mr. Morrison's report to me. In the first paragraph he refers to a system of marking, or rather of checking up on the teachers' marks. He gave an arbitrary value of five to each mark of A or better given out by a teacher, four for each B, etc. The average teacher with 120 pupils coming to her daily would have given out a mark of 360 if all of her pupils averaged C. As a matter of fact this was found to be the exact median point of the markings. The report follows:

1. A study has been made of the marks given by the different teachers for the first quarter of this school year. We found a very great range in marking with a median of 360 for the school. We found that teachers' marks ranged from 278 to 436. Realizing that this extreme range meant inaccurate marking, the teachers individually were consulted regarding their own norm. The teachers as a whole were greatly interested in this. I believe that this study will result in the teachers being more careful in their marks.

2. Class supervisors this year were appointed by the office. I find that they are taking great interest in the classes. They have interviewed the pupils who have done poor work; for example:—the Freshman A advisors have interviewed all Freshman A pupils who have failed one or more subjects and have encouraged them to do better.

3. I have sent to the grammar school principals in the city the names of pupils from their individual schools who have failed any work in the high school during the first quarter, giving the principal also the subjects failed. The reaction on the part of the principals is extremely gratifying.

4. We have been checking in the office the pupils in the Senior and Junior years who are doing poor work. We have warned particularly the seniors who are doing poor work that they must do better by a

given date or be dropped from the class list. We have also interviewed pupils who have been taking more time than they should for their high school work. For example: one child who was in the sixth consecutive year of high school attendance and had not yet accomplished one year's work was informed that the work must improve or the child leave school. The ground taken was that if a child cannot do one year's work in five years' attendance, the child was not suited for high school education.

5. As you probably are aware, much of a Headmaster's time is in the office. This is to be regretted, but as far as I can see is unavoidable. I have, however, made it a point to visit classrooms practically every day. I believe the only way to keep in touch with classroom work is to visit it. I hope to be able so to budget the school time that more supervision can be done.

D. Forensic Training

Last year at Manchester High School Central there were organized two bodies, called the school Senate and the House of Representatives. These are composed of boys who are interested in debating and forensics generally. Under the direction of three members of the faculty, Messrs. Pirnie, Whitney and Taylor, many interesting meetings were held. The boys participating conducted their meetings under the same rules of parliamentary practice that govern the Senate of the United States. It is an excellent thing for the school.

The work in Expression given by Miss Sawyer has steadily grown in quality and scope. At the close of each year a play is given by picked students of the sophomore class. This year's play, "Station YYYY," would compare favorably with any amateur performance that has ever been seen in Manchester.

E. Musical Activities

This year for the first time a Boys' Glee Club has been organized at Manchester High School Central. The Girls' Glee Club is very much alive, as is the organization called the Minnesinger, a club of freshman girls. The combined clubs are now preparing to give Gilbert and Sullivan's opera "Patience," in the near future.

The chorus work at the West High has this year been made optional for sophomores and juniors, with a resulting improvement in the general effect. This school also is planning to give an opera in the spring.

The bands and orchestras in both high schools have done admirable work. The West High Orchestra, under the leadership of Mr. Dufour, played for the reception and dinner given the football players of both schools, and won warm commendation.

F. Financial Responsibility for Extra-Curriculum Activities

There will be submitted to you this evening financial reports from the treasurers of the two high school athletic associations, which speak of careful management and wise spending. Both reports are commended by the certified public accountant who has audited them.

At Manchester High School West there is a Board of Control, composed of certain members elected by the faculty, who supervise all expenditures on the part of the student associations. Money taken in by the musical organizations, by the class dramatics, by the athletic association, all is under the control of this board. It is an excellent arrangement.

At Manchester High School Central such funds are also supervised by the faculty. Various organizations there are planning to create a fund to purchase for the Practical Arts Auditorium a beautiful velour curtain.

G. Service Rendered by High School Departments

In a great many ways money has been saved for the Board by activities of various departments of the two high schools.

The printing department alone has saved us in the neighborhood of \$1200 during the past year. The auto-repair shop has made certain minor repairs on the school cars. The woodworking department has built shelves, cupboards, tables, and chairs for use in the schools.

The Home Economics Department has been especially helpful in serving meals to school visitors. At the time of the Brockton and Malden games, for example, over a hundred persons sat down to a dinner prepared under Miss Patterson's direction by the girls, and many others were served sandwiches and coffee.

The tax collector has had a great deal of work done by the pupils of the Commercial Departments of the two schools, and no small part of the credit for the low cost of this year's census is due to high school students. The girls of the Commercial Department did all of the typewriting, while some twenty-five boys from the two high schools actually took the enumeration.

H. Changes in the Commercial Department

At the recommendation of Mr. McDonough, a course in filing has been added to the commercial work in Manchester High School Central.

It is also proposed this coming year to change the requirements of the commercial course in such a way that each student graduating from this course will be thoroughly prepared to take a commercial

position. In the past it has been possible for students to graduate in the commercial course and yet so select their electives as to avoid a thorough preparation in either bookkeeping or stenography. Under the proposed change, electives will be restricted so as to compel each student graduating under this course to take either enough bookkeeping or enough stenography to qualify him thoroughly for any commercial position along these lines. Those who do not wish this thorough preparation will simply be transferred to a general course, and they will not be classed as commercial graduates when they receive their diplomas.

I. Toys for Poor Children

This year for the third time the schools made a big collection of discarded dolls and other boys. These were repaired, dressed, varnished, painted, put in shape by the boys and girls taking Home Economics and Manual Training, and were distributed to the poor children of the city through the agency of several charitable organizations.

J. Additional Tool Equipment at West High

Although the budget was extremely low, it was evident from the repeated requests of the machine shop teacher and the final report of the State Board Inspector, that either a few hundred dollars had to be spent on new equipment for the Manchester High School West Machine Shop, or an additional instructor would have to be hired to take care of the classes after February graduation. When this school was built, there were two machine lathes, one drill press, and an emery wheel in the machine shop. At the time the Corey Building was taken over, two more lathes were added and an old shaper, which had been in storage a number of years. This year we have had to add a small bench drill, a heat treating and tempering furnace, and a small thread cutting lathe. A power hacksaw has been donated to the department.

K. Growth in High School Enrollment

My experience in other cities has shown me that the high water mark in high school enrollment for the year is generally reached in the month of February. The reason for this is that while the entering class in February is small, the class which graduates is smaller still. Pupils who enter in February frequently plan their work so as to take extra studies and graduate in three and a half years, or to remain for a post-graduate semester until June. It has already been explained to you how the summer school operated this year to cut down our September enrollment. The following table gives the numbers at the two high schools for the past eight 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
February, 1927.....	1,660	535	2,195
September, 1927.....	1,625	527	2,152

It is very probable that next February's enrollment will reach 2,210, and that next fall will find 2,300 pupils enrolled.

L. Our Product

Reference was made last year to the splendid record of graduates from the two Manchester High Schools in college. Sometime during the spring I compiled a list of our graduates, beginning with the class of 1921, who had made good in college, without any other preparation than that given them by our high schools. At present the list totals some 550 young people. This includes only those who have applied to the schools for credentials. There may well be others who have been admitted to college on the strength of their diplomas. The numbers of graduates from our high schools for the eleven years, 1917 to 1927 inclusive, are as follows:

1917	171
1918	138
1919	155
1920	162
1921	162
1922	187
1923	220
1924	229
1925	255
1926	333
1927	381

The total number of graduates then for the past seven years is 1,767. We know that 550 of these have gone on and have done successful work in college. This number does not include those who have gone to normal schools, either in this state or in Massachusetts. This will amount to not less than 350 additional, making a total of 900 young

people who have gone on with their education after graduation from the Manchester High Schools within the last seven years. This is 56% of our graduates who have gone on with their education, an astonishing record. So much for quantity.

Every now and then some person who has prejudice without knowledge makes the statement that our high schools do not prepare for college, but the list referred to shows that our students have made good in 47 different institutions of higher learning, ranging from Harvard, Dartmouth, and the University of Maine, to the University of Southern California, and from the University of Florida to the University of Minnesota. Last year eight Manchester boys, three of them graduates of West High and five of Central, tried for admission to Dartmouth College. All of them were admitted, although Dartmouth turned away 1500 applicants and admitted only 555. A graduate of last year's class, upon entering Smith, was excused from the regular freshman English work in that college, because it was found unnecessary to put her through the English training prescribed for the first year work. In quality as well as quantity our graduates rank high.

VII. SPECIAL FEATURES

A. *Outside Reading*

The number of books that a child is forced to read if he confines his education to the ordinary textbooks is small indeed. Only by giving him the taste for reading and the ability to read readily can we insure his education. In a number of our schools strong efforts have been made to induce the children to enlarge the scope of their reading.

At the Amoskeag School, by reading and reporting on four approved books each semester, a pupil automatically raises his grade in English.

At the Lincoln School all eighth grade pupils are required to read and report on one approved book each month. This may be high class fiction, or it may be biography, travel, adventure, etc., according to the child's own taste.

At the Pearl-Street School even the little children in the 1A class take books from the city library. They report to their teacher orally on the books that they have read. Both principal and teacher feel that the reading and speaking vocabulary of these children has been greatly enlarged by this practice. In the third grade a small beginning has been made toward the use of books for reference work.

A topic is assigned, both reference book and page being given. The pupil reads the reference silently in a study period, then orally in class. Next comes a report from memory, and later the pupil looks up the reference itself without help from the teacher.

At the Straw School there has been an effort to give the children a taste for worthwhile poetry, both through reading and recitation.

At the Webster School, in connection with the production of Dickens' "Christmas Carol" at Christmas time, the pupils chose the play only after a great deal of deliberation and research. This meant the reading of dozens of plays by members of the committee.

At the Hallsville School lists of suitable books have been furnished the upper grade pupils, and credit is given by raising the grades in English of those who read from this list and report on the books read.

At the Ash-Street School some of the teachers went to the public library and selected certain books in which they thought the children would be interested. These were then taken to the school and the children borrowed them in turn.

At the Chandler School, in addition to the use of books from the public library there has been a practice of adding to the number of books read, through gifts and loans from the pupils themselves. If an eighth grade child owns a book which he has found particularly interesting, he has brought it to school and either given it outright to the school library or allowed it to be lent to his classmates.

At the Maynard School during the last few years, a very select library has been accumulated, amounting now to some five hundred volumes. To know how thoroughly it is used by the children, one must appreciate the fact that the average daily circulation is sixty-five books.

At the Wilson School in some of the lower grade rooms, tables and chairs have been set aside for a library corner, where children may read after they have finished the preparation for their immediate lessons.

In the second and third grades at the Spring-Street School, a special effort has been made to interest the children in patronizing the public library. One year every single child in these grades either had a card from the public library or was a regular borrower of books from his church library.

B. Unusual Projects.

The Amoskeag School did a great deal of work on a "Made in Manchester" project. In the first place they obtained the names and addresses of all manufacturing plants in the city. Next they wrote letters asking permission to visit the various factories. Various pupils were then delegated to the task of inspecting and observing the processes in the plants which responded. They gave oral compositions based on their visits. They followed this up by written compositions; then an exhibit was staged which featured all products made

in Manchester. Pupils acted as guides, showing all visitors around the exhibit and describing the various processes of manufacture. The final step was the writing by the pupils of letters of thanks and appreciation to all who had taken any part in the exhibit.

At the Varney School a correspondence was kept up with certain pupils in the fifth grade of a Texas school. The Varney pupils gathered a very comprehensive collection of material about New Hampshire. Many of them learned important facts for the first time, about their own state. They then sent this material to Texas, and received in return a description of certain Texas products. English composition and the study of geography were both stimulated by this project.

Each child in the five upper grades of the Youngsville School sends one written theme each week to be read by the principal. Not only does this keep the latter thoroughly informed of the individual difficulties and progress of each child, but it gives great incentive to the children to improve their work so as to earn the personal commendation of the principal.

At the Chandler School, in addition to the regularly required work in Geography, some classes have given attention to Journey Geography.

At the Franklin School, in the classes in primary Geography, the pupils studied the building of houses with heating, lighting, ventilating, etc. Also, they had their introduction to map work through drawing a plan of the room with each individual desk indicated, especially with a view to identifying each child's separate desk on his own map.

At the Youngsville School a device has been employed which teaches that good habits are like money in the bank. A large stone bank building, labeled "Youngsville School Savings Bank," is drawn on the blackboard. Each pupil is a subscriber to the bank. All the subscribers' names are inscribed alongside of the building. Thrift, in storing up knowledge, is practiced by adding credits to the individual accounts for lessons well done, while carelessness, neglect, and failure in the preparation of lessons is deducted from the individual accounts. This banking system has proved to be a great incentive for the development of habits of study, concentration, attention and reliability.

C. The Study of Current Events

All of the schools have devoted more or less time to this interesting topic by which pupils are kept abreast of the times and are interested in the leading events described in the daily papers.

At some schools, notably the Amoskeag, a bulletin board is kept for clippings from current newspapers, periodicals, etc. A committee of the pupils must first approve and censor every article which is posted.

At the Chandler School the eighth grade pupils have a similar bulletin, on which are posted not only outstanding articles of news value, but illustrations from magazines and rotogravure sections of the newspapers.

In the fifth grade at the Spring-Street School the pupils have specialized in keeping abreast of the news in regard to airplane flights, manufacture and improvements.

D. Athletics

Considerable progress has been made along the lines of interesting pupils in competitive sport. Volley ball teams for both boys and girls have been formed at many of the schools, notably the Ash and the Wilson, and games have been played with teams from other schools. The Hallsville boys' baseball team, champions of the city, were given as a reward a trip to Boston to see a big league contest. The Hallsville girls also won the senior league baseball championship. The grammar school trackmeet was won by the Straw School.

E. Rapid Progress

Throughout the city a great deal of attention has been paid to double promotions of children who are capable of advancing more rapidly than the mass. At the Ash-Street School, in the fifth grade and also in the 1A, substantial groups moved on ahead. Without exception, those promoted have made good in the advanced grade.

At the Hallsville School there has been a great deal of this rapid progress. None of the essentials are skipped. Where two grades are found in the same room, pupils making the double promotions recited the essential subjects in both grades.

All over the city, children were promoted from the 8B to the 8A grade, to the extent that some twenty moved into high school in February instead of waiting until next September.

At the Highland and at the Lincoln, large and over-age pupils who showed signs of awakening interest in school have been given an opportunity to work with the next grade above them, and almost invariably the result has justified the experiment.

At the Maynard School there was a rather wholesale regrading, after intelligence tests had been given to all of the pupils above the primary grades. As a result nearly seventy pupils moved on ahead.

F Instrumental Music

At the Ash-Street School a fine cornet was purchased with school money, and loaned to a pupil who wished to take lessons upon it, with the understanding that he give his services whenever called upon, in the school orchestra.

At the Hallsville School an orchestra of some fifteen pieces has been practicing under the direction of Miss Abbott. For some years now Hallsville has had a fife and drum corps, which has grown so in numbers that it had to be divided into two groups, a junior and a senior corps.

The use of stirring, well-accented music on phonographs has grown rapidly for use when the children pass out at recess, and at the close of school. The Chandler and the Weston are two schools that have been pioneers in this practice.

At the Highland School a school orchestra has been formed, consisting of nine pieces. The same school now has a drum corps of seven members.

The Lincoln School has organized an excellent orchestra under the direction of Miss Morse. It featured a Christmas program, and is preparing to play at the February graduation.

At the Franklin School, a very unusual boys' glee club has been formed, which sings high grade material in the four male parts. The Franklin is fortunate in having a number of good changed voices to carry the second bass. The Franklin School orchestra is not afraid to try high grade classical music, such as would not be expected to be used by a grammar school group.

At the Wilson School a large orchestra of twenty-five pieces has been organized, including strings, a cornet, a trumpet, a xylophone, and drums.

Several of the lower grades, notably at the Ash and Spring, have organized little orchestras, in which the children learn rhythm, sense of time and tune, etc.

G. Pupil Participation

At the Ash-Street School the 8A class was divided into five groups, each one of which worked up a little play having just as many parts as there were members of the group. After five weeks' preparation, the children gave their productions. The other eighth and seventh grade pupils, together with the parents of the 8A class, were invited to see the productions, which proved very creditable to the performers.

At the Franklin School a playlet was studied by each 8A pupil. The parts were then assigned by the vote of the class, and those who did not have individual speaking parts were included in the chorus. The girls made their own costumes, while the stage settings were arranged by the boys. The play was finally given with great success before an assembly of the whole school.

At the Wilson School each week there is a literary program, covering current events and debates, in which everyone is allowed to take part, after the manner of an open forum. The entire participation and leadership are confined to the students themselves.

At the Chandler School there is an Audubon Society of seventh grade pupils, who have bought a bird chart and have made a number of bird houses and trays.

II. Character Building

At the Straw School the ideal is constantly held before the minds of the pupils that they shall appreciate the fine things of life. There is instruction in musical appreciation, through listening to high grade music as recorded by the victrola. In the same way children are taught to know and appreciate the finest flowers. A collection of prints from paintings by the best masters is gradually being accumulated.

At the Youngsville School talks on character building are given at all opening exercises. The seventh and eighth grade pupils are given projects, requiring the development of initiative, self-control, etc.

In one of the primary rooms at the Spring-Street School, the children have learned certain lines which describe the duty of a good American,—that he is honest, that he obeys the laws, etc. This is typical of work in other schools of the city also.

I. Opportunity Rooms

At the Ash-Street School a special teacher has given a great deal of time to the advancement of pupils capable of making a double promotion, as explained heretofore. She has also taken classes in turn from teachers whose rooms have become crowded, thus giving individual attention to all pupils where it is most needed.

At the Brown School, where there were a large number of pupils who were unable to read and write English fluently, a special help room has been of great benefit. The teachers here has helped make double promotions for some of the bright pupils as well.

At Chandler the special help room established this year has been of great benefit. Crowded conditions were relieved by helping bright pupils to move ahead, and at the same time slow pupils were kept from failure and made to enjoy their work.

At the Franklin School there are two special rooms, in one of which pupils are taken care of who need close personal attention from the teachers, or who, for some reason or other, do not fit into the regular classes. The other is the school for the deaf. Here three groups of children are given instruction in speech, and in some cases in lip-

reading. The first group comprises those who have lost their hearing before they reached the age of speech. They have to be taught to enunciate, to pronounce, to use their vocal organs, organs which they never have used, all before they start on the rudiments of elementary education. Some really remarkable work has been done in teaching these children to speak. After they have learned to speak, they learn to read, to write, to do arithmetic. Their progress necessarily is slow, but when one considers the handicap under which they started, astonishing progress has been made. The second group comprises children who have lost their hearing, or are losing it, after having learned to speak. They are trained in lip-reading, so that after their hearing fades, this new ability may take its place. As they can no longer hear themselves pronounce, they have a tendency to enunciate indistinctly, and this must be constantly fought. The third group comprises those whose hearing is perfect, but who have speech defects, lisping, stammering, lalling, etc. A great deal of good has been accomplished with this group in tongue gymnastics and speech drills.

The pioneer ungraded room in the city was Miss McDougall's at the Hallsville School. In the course of the three and a half years that it has been in operation, a number of different groups have been handled. In different semesters she has concentrated on different parts of the school, now helping a group of upper grade children to gain a half-year, now preventing the failure of defective readers in the lower grades. All the other ungraded rooms have taken this one as their motto at one time or another, and its record of efficiency in double promotions and in preventing failures is very impressive.

The one Non-English room which has survived was transferred last fall from the Wilson School to the Lincoln, because of crowded conditions in the former building. There are still occasional children arriving from abroad or entering our schools from others where sufficient instruction in English has not been given. The children thus assigned are supposed to be normal mentally, and in most cases very rapidly respond to the individual attention that they get, and move on into some regular grade.

One special help teacher has been shared between the Parker and the Varney. From both schools comes the report that the work is very well worth while, and has saved many a failure.

The Youngsville School has also specialized in the work of its opportunity room. Not only have pupils been given aid by the ungraded room teacher, but some of the regular teachers have voluntarily given their time, both before and after school, in order to help backward children or those from homes where English is not the native tongue. The results have been very gratifying.

J. Student Government

The system of student participation in school government, which was inaugurated some time ago at the Varney School, has been continued. There is a student council to which various committees of pupils constantly report. The matter of cleanliness of the building, the question of order on the playground, etc., have been given much attention by these groups. Teachers and principal feel that the system is functioning well.

At the Weston School there are similar committees, one which assumes responsibility for the neat appearance of the school grounds, while another undertakes to prevent smaller children from running out into the streets during recesses and periods before and after school.

At the Hallsville School each 8A pupil selects as his protege a first grade child. He helps entertain this particular child at Christmas and at Easter. He feels responsible for seeing to it that the child is properly clothed before he goes out of the building, that he is not unhappy in his contacts with other children, etc. The experiment has justified itself, both from the standpoint of the better care of the young children, and because the attitude of the older ones has been improved.

At the Wilson School pupils of the eighth grade assume responsibility for the order of the younger children in their lines as they pass into the building and out. There are six boys and six girls who take turns looking after these duties.

K. Parent-Teachers' Associations

There has been steady growth and improvement in the work of the Parent-Teachers' Associations during the year. A new group has been organized at the Harvey School which has been very active. The newly formed association at the Chandler has had frequent meetings at which topics were discussed of the sort which parents and teachers should understand and talk over together. The Webster School association has kept up to its previous high standard of truly professional meetings. The Hallsville association has also kept up to its previous fine record. There has been good attendance at all the meetings, and most of the parents have gotten well acquainted with the teachers who have charge of their particular children. At the Highland School the membership has increased fifty per cent during the past year, in spite of the fact that the enrollment in the school is smaller. The attendance at meetings has been satisfactory. The strongest and most flourishing organization is that of the group which

meets at the West High School, combining the interests of the West Side Schools. The Youngsville group is still a large and active organization.

L. Auxiliary Organizations

At several of the school buildings meetings are held for Boy Scouts, Girl Reserves, Girl Scouts, and other groups which have for their object character formation and the training of the young people in worthwhile activities. The Chandler School groups have been particularly active during the past year.

M. Parents' Day

A plan inaugurated by Mr. Gibbons when he was principal of the Hallsville and Weston districts has been continued in these schools. One day in the fall and one day in the spring, the Hallsville School celebrates visiting day for parents. The parents are urged to visit classes and see them actually in operation. Also at the Weston a similar day is set near Christmas and also near Memorial Day. This is a custom that could well be copied by other schools.

N. Punctuality

Anyone who has followed the punctuality records of the past five or six years has noted the steady decrease in the number of cases of tardiness. This is due first of all to the more cheerful attitude with which children come to school, and in the second place to a concerted drive on the part of principals and teachers. In many of the schools there are devices used, such as indicating upon the door of each room perfect attendance for that day, etc. In some of the schools, notably the Wilson, charts are posted in the hall each month, showing the percentage of attendance for each room. The punctuality record thus becomes a game with competition between the various rooms of the building.

O. Miscellaneous

1. *Assemblies.* At several of the schools assemblies of the upper grades are held, each grade taking turns in preparing the program. The Youngsville has made a great deal of this feature.

2. *Trips to Boston.* The graduates of the Brown School and those of the Youngsville have been taken on a sightseeing trip to Boston, where they were shown places of historical and educational interest.

3. *Combined Kindergarten and First Grade.* At the Brown School the first grade pupils take their formal subjects in the morning, while

in the afternoon they use the vacant kindergarten room and combine with the kindergarten children in free play and social activities.

4. *Special Help After Eleven O'Clock in the Morning.* At several schools, notably the Lincoln, Ash, and Brown, the first and second grades have found it worth while to dismiss at eleven o'clock all children who are up in their work and are reasonably sure of being promoted. The teacher then concentrates for the next half hour on the four or five in the room who are in danger of failure, giving them individual help according to their needs. The early dismissal is held up as an incentive to tempt children to work hard and get all the day's assignments completed.

5. *School Publication.* At the Chandler School there is a school publication called the "Blue and White," edited by the eighth grade pupils, several issues of which have come out.

6. *Christmas Work.* The Art Department, under the direction of Mr. Ryder, did some rather unique work in block printing. The eighth grade at the Ash-Street School did especially good work along this line.

7. *Dental Inspection.* Teachers and principals are very much pleased over the arrangement, by which a dentist and his assistant examine the teeth of all children. The regular inspection has had its effect, and the teaching of dental hygiene has resulted in a lessening of the number of cases of decayed teeth.

8. *Departmental Work.* At the Brown School it was found that three of the teachers had specialized along the lines of certain studies, so that a departmental program has been run in the sixth, seventh and eighth grades. The peculiar needs of this school have been considered, and while other schools in the city probably get better results from individual teachers for the separate grades, this departmentalized program at the Brown has improved conditions there noticeably.

9. *Special Manual Training Room at Brown.* The pupils of the ungraded room at the Brown School have built themselves a Manual Training room in their basement. The partitions, the benches, the lumber rack, and the tool rack are all the work of the pupils. The introduction of this work has greatly helped the morale of the room in question.

10. *Community Christmas Tree.* The Maynard School set up in their lower corridor a large Christmas tree, which was trimmed by the children and lighted by the courtesy of the Public Service Corporation. It gave a great deal of joy and satisfaction to the little folks who planned and decorated it.

VIII. NEEDS FOR THE FUTURE

The need for additional playground is no less than it ever was. With the single exception of the Highland School, the situation remains exactly as it was a year ago.

Again I repeat that some provision should be made for securing sites for future schools before the necessary land is dotted with houses or has become too high in price. The city has already paid too much for lack of foresight on the part of those who were directing its destinies thirty and forty years ago. Common sense will tell us that it is only a question of time when a new public school will have to be built in the southern part of the city, somewhere between the present Bakersville and Hallsville Schools, and that in the near future there will either be necessity for an enlargement of the Stark School, or the location of a new school halfway between the Stark and the Webster. Population is steadily moving northward as well as southeastward. Land could now be purchased in the vicinity of Union and Arrah streets very cheaply. The Stark School has more than doubled its enrollment during the past year. Not in the hope of securing any action, but simply to put myself on record, I call attention once more to these needs.

I am just as firmly convinced as ever that the Stevens' property, between Hall and Mammoth Roads, would make an ideal site for a third high school. While the growth in high school enrollment has slowed up this year, it is only a temporary halt. Manchester is going to be a much larger city than it now is, and an increasing number of its young people are going to demand a high school education.

I would respectfully refer you to my report of last year for a description of other needs. The heating plants that were in poor shape then are in worse shape now.

You will recall that in my last year's report I stated that our greatest need was the overcoming of retardation so as to hold pupils in school longer. The following tables show the result of three years' work in this direction:

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

1927

<i>Grade</i>	<i>Enrollment</i>	<i>Percent</i>
Kindergarten	500	...
1st	986	100
2nd	850	86.2
3rd	997	101.1
4th	967	98.1
5th	935	94.8
6th	903	91.6
7th	859	87.1
8th	602	61.1
9th	714	72.4
10th	606	61.5
11th	474	48.1
12th	358	36.3

It will be observed that the present senior class has been a small group all along the line. There were only 391 of them last year when they were juniors, so that our present figure of 358 is not bad, especially when one considers that some 20 of these 391, by carrying extra work or by finishing in the summer, received their diplomas in 1927. The big gain is in the sophomore and junior classes. I make the claim boldly that there is no city in New England which shows an enrollment in the 11th grade equal to 48% of the enrollment in the first, or an enrollment in the 10th grade equal to 61.5% of the enrollment in the first. Springfield, Mass., has always had the reputation of having the biggest high school enrollment in proportion to its total of any city in New England. But even Springfield cannot equal these figures. While there is a smaller eighth grade this year the seventh grade is the largest by 143 that we have ever had. By the time these people are sophomores in high school, you will see a big increase in the enrollment of the ninth and tenth grades.

I wish to suggest a change of policy with regard to our janitor service. I have spoken of this before to the House Committee, but never to the full Board. I have seen many different systems of paying janitors. I have seen the system by which the contract for cleaning the buildings of a city was let out for a stated sum to a firm of professional cleaners. This did not work, as there was a continual difference of opinion between the principals and teachers, and the firm in question, as to what constituted a clean school. I have tried a system by which janitors were paid smaller wages during the summer months than during the months when fires had to be kept up. The inference was that during the winter months the janitor did his

own firing and hired out of the extra money given him someone to help with the cleaning. This did not work, for the simple reason that the janitor each month went through the throes of figuring just how little he could spend for extra help without leaving the building so dirty that he would lose his position.

The most satisfactory plan that I have seen in operation is one by which professional scrubwomen and cleaners were engaged to come into the school buildings after class hours during the winter months. They were paid by the hour and left as soon as they had done their work for the day. Such a woman coming into one of our larger buildings could spend three hours each afternoon cleaning the rooms and corridors. She would be paid \$1.20 a day, whereas now the extra firemen receive \$3.50 a day. It has been my experience that this plan results in cleaner buildings than our present one. At present the janitors are required to sweep the rooms only twice a week, even during the months when the extra firemen take the great burden of maintaining the heat. This plan would also work well at our two high schools, where in my estimation, we have now more men than are needed. I feel convinced that our force of janitors at the two high schools, which now with the extra firemen amounts to fifteen, could be cut in half if half a dozen women were employed to come in each afternoon at two o'clock to assist with the actual sweeping and dusting. In our high schools especially, and also in some of the larger grade schools, it would be a good thing to have women help to take care of the girls' lavatories. I may add that Mr. Gibbons shares this opinion with me.

After all, our greatest need is to be freed from the necessity of counting every penny as it is spent. No organism can grow as it should if deprived of nourishment. That the schools of Manchester have made steady progress during the past few years is evident from the report just read to you. On the other hand there has also been retrogression. The loss of the after-school music classes, the exclusion of the kindergarten children under the age of five, the abolition of the summer school, have been distinctly backward steps. There is always need for additional help along the line of ungraded rooms and special attention for backward pupils. The great amount of good accomplished in this way is all out of proportion to the small percentage which our budget would have to be increased in order to take care of it.

Our aim is to give the greatest amount of training for the lowest cost to the taxpayers. There was no instruction that cost us so little in comparison with the good that it accomplished, as did our summer classes. The restoration of the four-year-old kindergarten children

would mean an increase of 350 in enrollment, at an average cost of \$10 a pupil. I sincerely trust that in our next year's budget, we shall be treated with a little more liberality.

After all, the proof of the pudding is in the eating. The best report that can be made of the work of the schools of the city is to point to a courteous, law-abiding, young citizenry, thrifty, ambitious, industrious, and considerate of the rights of other people. There is no credit for the schools of yesterday in the city of Chicago, either in the records of crime for that metropolis, nor in the selection of its officials. That the schools of the past in Manchester have done their duty is evidenced in the character of our present citizenry, and that the schools of the present have done well will be proved when the young graduates of our high schools take their places, the men and women of tomorrow, into whose hands the destinies of our city will be entrusted.

Respectfully submitted,

LOUIS P. BENEZET,

Superintendent of Schools.

ANNUAL REPORT
OF THE
BOARD OF HEALTH
OF THE
CITY OF MANCHESTER, N. H.



1927

BOARD OF HEALTH

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HAROLD E. HARTFORD, *Sanitary Inspector*
ROMEO JANELLE, *Sanitary Inspector*
ADOLPH WAGNER, *Sanitary Inspector*

ISOLATION HOSPITAL

495 Mammoth Road

HOWARD A. STREETER, M. D., *Superintendent*
MARGARET HOLLAND, *Superintendent of Nurses*

INFANT WELFARE STATIONS

120 Merrimack Street

IDA JAMESON, R. N.
YVONNE CONSTANT, R. N.

368 Main Street

BERNADETTE PERRON, R. N.
MADELINE SIMARD, R. N.

28 Pearl Street

AGNES E. DOHERTY, R. N.

SCHOOL MEDICAL INSPECTION**Medical Inspectors**

GEORGE T. SHEEHAN, M. D.

BRUCE SNOW, M. D.

EMILE A. SYLVAIN, M. D.

School Nurses

EXINA A. LARIVÉE, R. N.

MARY V. DOLAN, R. N.

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CATHERINE FLETCHER, R. N.

HELEN DORRIS, R. N.

TUBERCULOSIS CLINICS

ROBERT B. KERR, M. D.

ANNIE M. HAYES, R. N.

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

VENIE CROSBY, R. H.

DORA RAICHE, R. H.

JOSEPHINE HALEY, R. N.

VENEREAL DISEASE CLINIC**130 Merrimack Street**

H. W. N. BENNETT, M. D.

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 1927.

EMILE D. MIVILLE, M. D., *Chairman.*
MICHAEL F. SULLIVAN, *Clerk*
MAURICE WATSON, M. D.

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 1927.

HOWARD A. STREETER, M. D.,
Health Officer.

STATISTICS SUMMARIZED.

	1926	1927
Deaths	966	871
Death Rates	11.70	10.55
Births	1643	1655
Birth Rate	19.9	20.06
Infant Deaths (under 1 year).....	153	127
Infant Death Rate.....	93	76
Corrected Infant Death Rate (non-residents excluded)...	87	71
Deaths from Pulmonary Tuberculosis.....	30	35
Pulmonary T. B. Rate per 100,000	36.3	42
Deaths from Tuberculosis, all forms.....	46	47
T. B. Death Rate, all forms.....	55	56
Diphtheria Cases	12	9
Diphtheria Rate per 100,000.....	14	10
Diphtheria Deaths	3	2
Diphtheria Death Rate per 100,000	3.6	2.4
Scarlet Fever Cases	223	75
Scarlet Fever Cases per 100,000.....	270	90
Scarlet Fever Deaths	8	1
Typhoid Fever Cases	2	2
Typhoid Fever cases per 100,000.....	2.3	2.3
Typhoid Fever Deaths .....	.2	.0
Typhoid Fever Deaths per 100,000.....	2.3	.0
Measles Cases	294	48
Measles Deaths	9	1

COMMENT.

The total number of deaths and the death rate are the lowest ever recorded.

Deaths from heart disease increased from 98 in 1926 to 120 in 1927. There appeared no valid reason for this increase.

Deaths from cancer have been declining since 1924. It is fair to assume that the decline is real but it is too early to be optimistic.

Deaths from pneumonia and bronchitis dropped to the lowest point for several years. The continued drop in deaths from these diseases during the past few years coupled with an increased interest in winter sports is significant and indicates that proper outdoor exercise, in this city at least, has a most beneficial influence upon its citizens.

Pulmonary tuberculosis increased but other forms of tuberculosis declined, the total being one more than during 1926. No deaths from tuberculosis of Manchester babies under 3 years of age were recorded; the death recorded was that of a child who came to the city from another state and died soon after arrival.

Common Infectious Diseases accounted for twelve deaths as follows: Measles 1, scarlet fever 1, whooping cough 7, diphtheria 2, infantile paralysis 1. Diagnosis in three of these deaths was questionable.

Deaths from causes incident to the puerperal state were three in number, the lowest ever recorded. This is a positive index that, during the year, prospective mothers received not good but excellent medical attention.

One hundred and twenty-seven infants under one year of age died during the year, another low record. Of this number nineteen were non-resident babies brought to hospitals in the city for treatment; thirty-six died during the first twenty-four hours after birth; thirty-five from one day to one week, fifteen from one week to one month.

Only twelve deaths from enteritis under 2 years of age were recorded.

The gross infant death rate declined 17 points and the corrected rate (non-resident births and non-resident deaths excluded) declined 16 points.

Automobile fatalities were twelve in number; the same as in 1926. The birth rate increased slightly.

The decline in diphtheria, both in cases and in deaths, is hardly less than phenomenal. Diphtheria prevention was started November 1, 1921. During that year 469 cases and 31 deaths were recorded; since that year the disease both in cases and deaths has steadily declined to the low point in 1927 when 9 cases and 2 deaths were reported. It is very doubtful if any other community in this country has established as enviable a record in diphtheria prevention.

Typhoid fever has reached a point than which no lower record is to be expected. No deaths were recorded during the year and of the two cases reported only one was Widal positive.

To record a more favorable rate in practically all statistics relating to generally accepted health activities appears almost idle boast but facts support the statement.

The record for 1927 is hardly less than phenomenal and may not be equalled again for many years.

ADMINISTRATION.

The inspection service was reorganized in midsummer after the appointment of another inspector. The City was divided into three districts with an inspector assigned to each district; the market inspector was assigned to milk inspection. These changes have improved the inspection service of the department; the district inspectors are able to supervise their districts more closely, visiting those places when frequent visits are desirable, and requiring more strict compliance with laws and ordinances; the milk inspectors have visited, at least once, every dairy which ships milk to Manchester.

Two school nurses and one infant welfare nurse resigned and the vacancies were filled.

FINANCIAL

Appropriation	\$80,000.00	
		=====
General Administration	\$21,841.20	
Hospital	27,851.37	
School Medical Inspection.....	10,468.15	
School Dentistry	6,367.08	
Infant Welfare	9,550.76	
Tuberculosis	1,681.86	
Venereal Diseases	1,776.18	

	\$79,536.60	
Balance	463.40	

	\$80,000.00	

RECEIPTS.

Milk Licenses	\$792.00
Care of patients at Isolation Hospital.....	470.13

Total	\$1,262.13

COMMUNICABLE DISEASES.

Fewer cases of communicable diseases were reported than during a similar period since 1901. This may be the low point of the incidence cycle and may be followed by an increase.

The incidence of diphtheria remains low, even lower than during the previous year.

Requests for toxin-antitoxin treatment have increased in number and to this must be attributed in some measure the low incidence of the disease. Two deaths from diphtheria were recorded; both sadly neglected cases.

Cases of scarlet fever reported were few in number, confined to no particular section of the city and had, so far as could be ascertained, no connection with one another.

One death was attributed to scarlet fever but this was not supported by clinical or epidemiological history.

Typhoid fever remains at a low point. This is a reliable index of good sanitary conditions and a safe water supply.

Five cases of poliomyelitis with paralysis were reported and three others were reported as suspicious. These latter, namely the three, had symptoms which often are noted in the pre-paralytic stage of the disease but all recovered within a few days and with no paralysis. It is fair to assume that the diagnosis was doubtful since paralysis is the only positive diagnostic indication. The positive cases were in different sections of the city, long distances removed from each other, had not been in contact with a case nor with any person who, so far as was ascertained, could have conveyed the disease from a known case, had not been outside the city for several weeks, had milk supplies which are above reproach, in fine they were isolated cases with no epidemiological history.

One death from poliomyelitis was reported but the clinical history and other circumstances connected with the case indicate some doubt.

Reports of cases in other communities indicate that much needs to be learned before intelligent control and remedial measures can be inaugurated.

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.	Dths.
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	15	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
1927.....	9	10	2	75	90	1	48	58	1

TUBERCULOSIS.

Deaths from tuberculosis were slightly more than during the previous year. Only one was under three years of age and that child had been in Manchester only a few weeks. This is the first year on record when there have been no deaths from some form of tuberculosis among Manchester children under three years of age.

Attention has been directed, in previous reports, to need for better care of undernourished children and children exposed to possible tubercular infection. Studies and examinations made of school children in a neighboring state have showed conclusively that these types of children should receive attention if tuberculosis is to be eliminated. It is fair to assume that the children of this city differ in no marked respect from children of other cities and of other states. At the present time there is no provision for treating underweight children unless such children have definite symptoms of tuberculosis and then only limited facilities are available at the state sanatoriums.

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	2	0	0	1	0	2	5	3	24	7	9	3	6	0	0	89
1918.....	78	36	42	2	0	0	1	0	0	1	7	26	24	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	5	11	14	13	6	2	0	0	67
1921.....	42	15	27	1	0	1	0	0	0	1	7	11	9	5	4	2	0	0	53
1922.....	54	19	35	1	1	1	0	0	0	1	2	18	14	5	5	5	1	0	67
1923.....	44	20	24	0	1	1	0	0	3	1	1	16	9	5	4	2	0	0	53
1924.....	36	19	17	2	1	0	0	1	1	0	4	8	13	3	4	2	1	0	44
1925.....	19	10	9	1	0	0	0	0	0	0	0	6	3	1	2	3	1	0	23
1926.....	30	13	17	1	1	0	0	0	0	2	9	6	3	1	1	1	0	0	36
1927.....	35	8	27	0	0	0	0	0	1	3	3	11	6	5	4	2	0	0	42

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	5	4	2	0	2	2	4	3	2	2	4	0	0	0	46
1918.....	23	12	11	4	3	2	1	1	0	3	1	3	1	1	1	0	0	0	29
1919.....	24	14	10	2	4	1	1	1	2	1	4	2	2	3	0	1	0	0	30
1920.....	13	8	5	2	1	3	0	0	1	0	3	2	1	0	1	0	0	0	16
1921.....	15	10	5	5	2	1	0	0	1	0	3	1	1	1	1	0	1	0	19
1922.....	22	10	12	3	2	3	2	0	4	1	0	4	1	2	3	1	0	0	27
1923.....	25	13	12	4	3	3	0	0	4	0	0	6	1	1	0	1	0	0	42
1924.....	22	9	13	3	4	2	0	2	1	2	1	2	2	0	1	0	0	0	31
1925.....	10	8	2	3	2	3	0	0	0	1	2	1	2	1	1	0	0	0	26
1926.....	16	11	5	0	2	1	0	0	1	0	0	2	1	3	1	1	1	1	19
1927.....	12	5	7	0	2	1	0	1	2	2	0	1	3	2	0	1	0	0	14

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	9	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	1	4	1	2	1	5	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	1	1	1	8	12	11	6	5	2	3	0	72
1922.....	76	29	47	6	3	2	0	0	4	1	2	22	15	7	7	5	1	0	94
1923.....	69	33	36	4	4	4	0	2	7	1	2	22	10	6	4	3	0	0	85
1924.....	58	28	30	5	5	3	0	3	2	2	6	8	15	3	3	3	1	0	70
1925.....	29	18	11	3	2	2	0	0	0	1	0	9	5	1	2	3	1	0	35
1926.....	46	24	22	0	3	0	0	1	4	2	9	4	4	10	2	2	1	0	55
1927.....	47	13	34	0	0	1	0	1	3	5	3	12	6	7	4	2	0	0	56

INFANT WELFARE.

That this service is appreciated is evidenced by increased calls for both home and station service. As soon as finances will permit, the scope of this service should be widened.

The District Nursing Association, co-operating with the Manchester Medical Association, and Health Department, is developing a prenatal and preschool service which promises well. Nurses are organizing the services and results already obtained indicate that the services will be appreciated.

SUMMARY.

Babies under supervision.....	3,424
Clinics held	145
Visits to stations.....	3,495
Home visits	15,658
Infant deaths	127
Non-resident	19
Corrected	108
Deaths under 1 day.....	36
Deaths 1 day to 1 week.....	35
Deaths under 1 month.....	15
Deaths 1 month to 1 year.....	41
Births	1,655
Infant death rate.....	76
Corrected infant death rate (non-residents excluded).....	71

BIRTHS BY WARDS.

	January.	February	March	April	May	June	July	August	September	October	November	December	Total
1.....	4	2	6	3	7	7	4	8	4	5	4	6	60
2.....	7	18	5	5	5	5	13	9	5	8	8	5	93
3.....	10	3	15	7	10	8	7	8	3	8	9	10	98
4.....	3	8	9	5	6	4	5	5	4	3	8	4	64
5.....	14	20	21	16	19	16	16	16	14	11	6	10	179
6.....	8	8	12	7	12	18	8	9	8	9	12	9	120
7.....	11	8	16	17	10	11	18	6	16	14	16	9	152
8.....	17	15	16	15	14	11	17	14	22	8	11	7	167
9.....	3	3	5	4	2	5	..	2	4	5	7	2	42
10.....	4	11	9	8	9	12	12	8	8	5	7	4	97
11.....	15	9	8	8	8	2	6	5	5	10	5	4	85
12.....	9	14	21	19	12	19	14	15	14	13	8	8	166
13.....	12	8	23	17	11	12	21	28	14	9	12	11	178
Non-res.	11	13	19	15	12	10	16	18	11	15	10	4	154
Totals..	123	140	185	146	137	140	157	151	132	123	123	93	1655

BIRTHS BY NATIVITY OF MOTHER.

	January.	February	March	April	May	June	July	August	September	October	November	December	Total
Albania	2		1									1	4
Armenia							1	1	1				3
Asia									1				1
Austria		1					1	2		1	1	1	7
Belgium				1	2	1	2		2	2			11
Canada	37	34	51	36	34	42	39	36	22	28	25	27	411
Cuba						1							1
England	1						2		2		1	1	9
Finland								1					1
France								1				1	2
Galicia					1					1			3
Germany	1		1			1	2					1	6
Greece	6	6	6	6	4	4	6	4	7	2	5	3	59
Ireland	3	1	2	4	2	1	3	1	1		3	1	22
Italy				1		1							2
Lithuania		1		1			2		3		1		8
Madeira Isles										1			1
Manchester	38	52	56	52	39	52	52	58	45	39	39	23	545
New Brunswick		1			1			2					4
Newfoundland					1								1
New Hampshire	14	13	26	18	17	16	18	12	18	20	12	14	198
Nova Scotia	1	1	1	1				1			1	1	7
Poland	2	4	5		3	2		2	3	3	3	3	30
Portugal			2		1		1	1				1	6
Prince Edward Island	1										1		2
Russia	1	1		1	1	1	2		1	1			9
Scotland		1	3	2	3	1		2	1	1			14
Servia										1			1
Sweden						1	1		1		1		4
Syria	2	1		2	1	2			1	3	1	1	14
Turkey					1								1
Ukrania	1		1										2
United States	18	23	30	21	26	14	25	26	25	18	28	13	267
Total	128	140	185	146	137	140	157	151	132	123	123	93	1655
Non-resident	11	13	19	15	12	10	16	18	11	15	10	4	154
(Included in above)								Corrected:					1501

INFANT DEATHS, AGES AND MONTHS, 1927.

	Under 1 day	1 day—1 week	1 week—1 mo.	1 mo.—2 mo.	2 mo.—3 mo.	3 mo.—4 mo.	4 mo.—5 mo.	5 mo.—6 mo.	6 mo.—7 mo.	7 mo.—8 mo.	8 mo.—9 mo.	9 mo.—10 mo.	10 mo.—11 mo.	11 mo.—12 mo.	Total	Non-Res.	Corrected
January	1	2	3	2	0	0	2	0	0	1	0	1	0	0	12	1	11
February	6	3	12	0	0	1	0	0	0	0	0	0	0	0	12	1	11
March	2	4	1	1	0	0	0	1	0	0	0	0	0	1	10	4	6
April	6	5	1	1	0	0	0	2	1	0	0	0	0	0	16	1	15
May	4	2	0	0	0	0	0	0	0	0	0	1	0	1	8	0	8
June	2	2	1	1	0	0	0	0	0	0	1	0	0	1	8	0	8
July	4	2	0	1	0	0	0	0	1	0	0	0	0	1	9	4	5
August	3	3	2	0	0	1	0	1	2	0	0	1	1	0	14	2	12
September	4	2	1	0	1	0	0	0	1	0	0	0	0	0	9	1	8
October	1	2	2	0	0	1	1	0	1	0	1	0	1	0	10	4	6
November	1	5	1	0	0	0	0	1	0	0	0	0	0	0	8	1	7
December	2	3	1	0	3	1	0	0	0	0	0	0	0	1	11	0	11
Total	36	35	15	6	4	4	3	5	6	1	2	3	2	5	127	..	...
Non-resident ..	5	4	1	2	0	1	2	0	2	0	1	0	0	1	...	19	...
Corrected	31	31	14	4	4	3	1	5	4	1	1	3	2	4	...	..	108

INFANT DEATHS UNDER 1 MONTH.

[illegible]

INFANT DEATHS.

CAUSES	Under 1 day	1 day—1 week	1 wk.—1 mo.	1 mo.—2 mo.	2 mo.—3 mo.	3 mo.—4 mo.	4 mo.—5 mo.	5 mo.—6 mo.	6 mo.—7 mo.	7 mo.—8 mo.	8 mo.—9 mo.	9 mo.—10 mo.	10 mo.—11 mo.	11 mo.—12 mo.	Total	Non-res.	Corrected
<i>Early Infancy:</i>																	
Premature birth	22	16	5	..	..	..	..	..	..	..	..	..	..	..	43	3	40
Injury at birth	8	9	1	..	..	..	..	..	..	..	..	..	..	..	18	5	13
Congenital weakness	2	2	1	..	..	..	..	..	..	..	..	..	..	..	5	0	5
Icterus .....	..	1	1	..	..	..	..	..	..	..	..	..	..	..	2	1	1
<i>Congenital:</i>																	
General malformation .....	..	..	1	1	..	..	..	..	1	..	..	..	..	..	3	1	2
Cardiac malformation	1	4	..	..	..	..	..	..	..	..	..	..	..	..	5	1	4
Spina-bifida	2	..	1	..	..	..	..	..	1	..	..	..	..	..	3	0	3
Hydrocephalus .....	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	1	0
Imperforate anus .....	..	1	1	..	..	..	..	..	..	..	..	..	..	..	1	0	1
Hemophilia .....	..	1	1	..	..	..	..	..	..	..	..	..	..	..	2	0	2
Syphilis .....	..	..	1	1	..	..	..	..	..	..	..	..	..	..	2	1	1
<i>Communicable Disease:</i>																	
Whooping cough .....	..	..	..	..	..	..	..	1	..	..	2	..	1	..	2	0	2
Meningitis .....	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2	0	2
<i>Pulmonary:</i>																	
Pneumonia .....	..	..	..	..	..	..	1	..	..	1	..	..	..	..	2	1	1
Acute bronchitis .....	..	..	..	..	..	1	1	..	4	1	..	..	1	3	1	0	1
Broncho-pneumonia .....	..	..	..	..	..	1	1	..	..	1	..	..	1	..	11	1	10
Influenza pneumonia .....	..	..	..	..	..	..	1	..	..	..	..	..	..	..	1	0	1
<i>Gastro-intestinal:</i>																	
Gastro-enteritis .....	..	..	1	2	3	1	..	..	..	..	..	..	..	1	8	2	6
Diarrhea .....	..	..	..	..	..	..	1	1	..	..	..	..	..	..	1	0	1
Fermentative diarrhea .....	..	..	..	1	1	..	..	1	..	1	..	..	..	..	2	1	1
<i>Kidneys:</i>																	
Acute nephritis .....	..	..	1	..	..	1	..	..	..	..	..	..	..	..	1	0	1
<i>Ill-defined:</i>																	
Convulsions .....	..	1	..	..	..	..	..	..	..	..	..	..	..	..	1	0	1
Furunculosis .....	..	..	..	..	..	..	..	1	..	..	..	..	..	..	1	0	1
Infanticide .....	..	..	..	..	..	1	..	..	..	..	..	..	..	..	1	0	1
Pemphigus .....	..	..	1	..	..	..	..	..	..	..	1	..	..	..	2	0	2
Septicemia	1	1	..	1	..	..	1	..	..	..	..	..	..	..	2	1	1
Natural causes .....	..	..	..	1	..	..	..	..	..	..	..	..	..	..	1	0	1
Unknown .....	..	..	..	1	..	..	..	..	..	..	..	..	..	..	1	0	1
	35	35	16	6	4	4	3	5	6	1	2	3	2	5	127	19	108

INFANT MORTALITY.

	Under 1 day.	Under 1 month.	Total.	Rate.	Corrected Rate Non- residents Excluded.
1916.....	39	124	334	152.58	.....
1917.....	46	143	351	152.14	.....
1918.....	49	130	322	138.91	.....
1919.....	50	109	229	116.48	.....
1920.....	39	110	242	107.89	.....
1921.....	36	102	214	95.20	.....
1922.....	34	82	202	98.25	.....
1923.....	50	105	237	117.73	106.21
1924.....	47	109	198	92.6	84.68
1925.....	37	97	185	100.87	94.32
1926.....	25	76	153	93.1	87.6
1927.....	36	86	127	76	71

MILK.

Every dairy from which milk is shipped to Manchester was inspected at least once during the past year. This is the first year in which all dairies were seen within the same twelve months. To accomplish this work, the milk inspectors travelled many thousands of miles. More detailed information will be found in the report of the milk inspectors.

A bill passed by the legislature requires that on and after June 1, 1928, all milk sold in restaurants, lunch rooms, or stands must be dispensed in the original package. With a very few exceptions all eating places in the city have already complied with this law.

SCHOOL MEDICAL INSPECTION.

The conduct of this service has not differed essentially from the procedure of previous years. The number and kinds of defects found correspond closely with percentages noted in other examinations.

School medical inspection was started in 1910 under authority of the law governing vaccination of school children. In 1912 it was established by city ordinance. This service was changed from time to time to meet changing conditions and as finances would permit until it was possible to establish the present service.

1909. The need for medical inspection of school children was discussed and the board of health voted to request a sum of money to begin school medical inspection in 1910.

1910. The annual appropriation carried an item for this service. That the work might have legal authority the board of health re-

quested the passage of a suitable ordinance defining the procedure. After conferences this request was tabled. The Board of Health established regulations and proceeded under authority of the law relating to vaccination of school children. One rule relating to admission to school after an absence corresponded very closely with present day practice, "Teachers shall refer to the medical inspector every child showing evidence of ill health, and as far as practicable, every child returning to school after an absence on account of sickness or from unknown cause, unless such child returns by permission of the Board of Health." The present rule requires a child to present a physician's certificate after an absence of three days or more.

Over four thousand unvaccinated children were found in schools, of whom all except twenty-one were vaccinated. The twenty-one were excused for due cause. Cases of enlarged tonsils and adenoids were numerous.

The city was divided into six districts and six physicians were employed, one assigned to each district.

1911. A city ordinance establishing school medical inspection as a permanent duty of the board of health was passed. Pending passage of this ordinance, inspection was suspended until early spring of this year.

1912. This was the first complete year of medical inspection. Cards and forms for recording results of examinations and keeping other necessary records were provided. Six physicians were employed.

1913. The question of employing one full time or several part time physicians arose and the board of health voted to employ several part time physicians. The board voted to ask an appropriation to engage nurses to assist the school physicians and to make necessary home visits.

1914. October 26, three school nurses were appointed. The board requested the superintendent of the public schools and heads of private schools to provide first aid cabinets and first aid supplies for each school.

1915. Lack of funds forced the board to discontinue school medical inspection and school nursing June first.

September 10, six school physicians and three school nurses were appointed.

The question of employing one full time school physician was debated again but no action taken.

1916. The school physicians and nurses were engaged from January first to July first.

September 22, one physician and six nurses were appointed to serve until January first, nineteen seventeen.

1917. January fifth, one physician and six nurses were appointed to serve until March first.

September fourth, the physician and nurses were re-engaged to serve until July first, 1918. From this date to April 24, 1922, one physician and six nurses were engaged in school medical inspection service.

1921. November first, diphtheria prevention was commenced and has continued with marked success.

1922. April 24 three school physicians were appointed. The city was divided into three districts with a physician and two nurses assigned to each district. This plan has been continued and appears to be well adapted to the needs of the city.

During these years twelve physicians and fifteen nurses have served in this service.

SUMMARY, 1927.

Examined	6,002
With defects	1,758
Eyes	91
Ears	10
Nose	908
Throat	905
Lungs	190
Heart	55
Nervous Disease	1
Orthopedic	44
Vision	590
Hearing	12
Enlarged Glands	19
Malnutrition	424
Communicable Diseases:	
Tuberculosis	0
Scarlet Fever	1
Diphtheria	0
Measles	2
Tonsillitis	0
Whooping Cough	9
Mumps	3
Other Diseases or Defects.....	3
Skin Non-Infectious	13
Skin Infectious	361
Pediculosis	313
Impetigo	25
Scabies	14
Ringworm	9
Enlarged Thyroid	4
Defects of Speech	16

SCHOOL DENTISTRY.

School Dentistry started in 1917 in co-operation with the District Nursing Association.

This arrangement was continued until April 1922, when another dentist and assistant were engaged. In April 1926, a third dentist and assistant were added to the service.

The dentists and assistants were provided with portable outfits, which were and still are transported from school to school. Dental examinations are made of all school children and those children eight years old, if parents so request in writing, are given necessary dental treatment.

SUMMARY, 1927.

Examined	9,928
Scholars with defective teeth.....	7,757
Fillings	2,769
Extractions	1,248
Cleanings	1,120
Other treatments	4,170

INSPECTION SERVICE.

The general sanitary condition of the city has been excellent; very few complaints of serious nuisances have been made and these nuisances were speedily abated when attention was directed to them.

Particular attention has been directed to enforcement of the State Sanitary Food Law and regulations passed under provision of the same.

While this law and its regulations define clearly the procedure to be followed, no unfair restrictions are placed upon the food merchant, rather protection is provided both for the merchant and the customer.

Neatness of display and care exercised in protection of the same are indicative of the wholehearted co-operation of the merchants. Certainly no other community in the state can boast of a closer adherence to the provisions of the food law.

The open air market conducted on a vacant lot during the summer months offers problems difficult of solution. While the market may offer some advantages to the housewife, it would appear that the disadvantages outweigh any benefits. If this market is to be continued, a building should be provided.

Wholesale meat, fruit, and vegetable markets and sausage manufacturing plants are regularly inspected.

In the spring, a load of corn infested with the corn borer was ordered destroyed. This corn was so badly infested that it was diffi-

cult to understand how it escaped the attention of inspectors at the central depot of distribution. It would appear that a state law or regulation, if none already exists, should be passed to prevent the annual shipment into this state of samples of the corn borer.

Inspection and stamping of animals at the slaughter houses has been conducted as in the past. Very few unstamped carcasses have been shipped into the city from other communities and these few have been returned to the shipper. The slaughter ordinance has entirely eliminated from the local market undesirable meat products.

Some restaurant proprietors have asked for a seal or device to be awarded those restaurants which maintain a certain average as determined by the score card. Plans are nearly perfected to carry this suggestion into effect and will be completed early in the coming year.

HOSPITAL.

Admissions:

Scarlet Fever	62
Diphtheria	8
Septic Sore Throat.....	1
Not Classified	12
	<hr/>
Total	83
	=====

Days Care	1,994
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There were two deaths.

January 28. Pneumonia patient admitted with an undetermined diagnosis. Lived 36 hours after admission.

January 29. Diphtheria patient admitted in a cyanotic condition; lived 4 hours. This patient had been ill 7 days and had no anti-toxin until admitted.

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
1927.....	1,655	20.06	871	10.55	614	7.43

DEATHS.

	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	958	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
1927.....	85	70	79	87	82	61	58	74	57	66	64	88	871	10.55

CERTAIN DEATH RATES.

	CANCER		ORGANIC HEART DISEASE		PNEUMONIA BRONCHITIS		NEPHRITIS		PUER- PERAL		DIARRHEA AND ENTERITIS UNDER 2.	
	Deaths	Rate per 100,000 pop.	Deaths	Rate per 100,000 pop.	Deaths	Rate per 100,000 pop.	Deaths	Rate per 100,000 pop.	Deaths	Rate per 100,000 pop.	Deaths	Rate per 100,000 pop.
1916	1,200	63	77	102.5	140	186.5	61	81.2	16	105	105	105
1917	1,297	58	127	167.3	161	212.1	53	69.8	10	122	122	122
1918	1,660	54	108	140.7	237	308.9	63	82.1	9	74	74	74
1919	1,043	70	99	127.6	70	90.2	44	56.7	11	56	56	56
1920	1,034	66	107	136.5	108	137.7	47	59.9	8	81	81	81
1921	958	81	98	123.7	89	112.3	47	59.3	15	52	52	52
1922	1,030	80	84	104.9	113	141.1	43	53.71	11	35	35	35
1923	1,041	78	125	152.97	110	134.61	33	40.38	11	57	57	57
1924	977	85	103	126.05	102	124.82	59	72.2	6	32	32	32
1925	921	89	95	115.08	80	96.91	46	55.72	10	25	25	25
1926	966	83	98	118.72	79	95.7	72	87.22	10	18	18	18
1927	871	79	120	145.37	65	78.74	65	78.74	3	12	12	12

DEATHS, 1927.

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.																		
7. Measles	871	440	431	127	27	5	4	6	16	15	18	30	44	73	105	143	170	88
8. Scarlet Fever	1	1	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...
9. Whooping Cough	1	...	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...
10. Diphtheria	7	3	4	4	2	1	...	...	2	...	...	...	...	...	...	...	...	...
11A. Influenza	2	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
11B. Influenza	3	2	1	...	1	...	...	...	1	...	...	...	...	1	...	...	1	...
21. Erysipelas	27	13	14	2	1	...	...	...	1	...	3	...	2	2	2	3	6	5
22. Acute anterior poliomyelitis	2	1	1	...	...	...	...	...	1	...	...	...	...	...	...	...	2	...
23. Lethargic encephalitis	1	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
31. Tuberculosis of the respiratory system	2	1	1	...	...	...	...	...	...	...	...	...	...	...	1	1	...	...
32. Tuberculosis of the meninges and central nervous system	35	8	27	...	...	...	...	...	1	3	3	11	6	5	4	2	...	...
33. Tuberculosis of intestines and peritoneum	9	3	6	...	...	1	...	1	2	2	...	1	1	1	...	...	...	...
36D. Tuberculosis of the genitourinary system	1	1	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...
37B. Disseminated tuberculosis (chronic)	1	1	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...
38. Syphilis	1	...	1	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...
41. Purulent infection, septicemia	3	3	...	2	...	...	...	...	...	...	...	...	1	...	...	...	...	...
	2	1	1	...	...	...	...	...	...	...	...	...	...	2	...	...	...	...

II. GENERAL DISEASES NOT INCLUDED IN CLASS I.

[illegible]

III. DISEASES OF THE NERVOUS SYSTEM AND OF THE ORGANS OF SPECIAL SENSE.

[illegible]

DEATHS, 1927.—Continued.

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
84.	Other diseases of the nervous system	2	1	1	1	1	...	...	...	...	...	...	...	...	...	...	1	...	...
86B.	Diseases of the mastoid process	1	...	1	1	...	...	...	...	...	...	...	1	...	...	...	...	...	...
IV. DISEASES OF THE CIRCULATORY SYSTEM.																			
87.	Pericarditis	2	1	1	1	1	...	...	...	...	...	...	1	...	...	...	...	...	...
88.	Endocarditis and myocarditis (acute)	6	4	2	...	...	...	...	...	1	...	...	...	...	4	...	...	...	...
89.	Angina pectoris	23	9	14	...	...	...	...	...	...	...	...	...	1	2	2	4	11	...
90.	Other diseases of the heart.	120	54	66	...	...	...	...	1	...	2	...	3	2	5	18	25	41	23
91B.	Arteriosclerosis	36	16	20	...	...	...	...	...	...	...	...	...	...	1	1	3	12	19
91C.	Other diseases of the arteries	3	2	1	...	...	...	...	...	...	...	...	...	...	1	...	1	1	...
92.	Embolism and thrombosis..	8	4	4	...	...	...	...	...	...	...	...	...	...	2	1	1	2	2
V. DISEASES OF THE RESPIRATORY SYSTEM.																			
98.	Diseases of the larynx	1	...	1	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...
99A.	Acute bronchitis	1	...	1	1	...	...	...	...	...	...	...	...	...	...	...	...	2	...
99B.	Chronic bronchitis	2	1	1	...	...	...	...	...	...	...	...	1	...	1	1	2	2	1
100A.	Bronchopneumonia	26	16	10	9	8	...	...	...	1	...	...	...	...	1	1	2	5	3
101A.	Lobar pneumonia	31	17	14	1	4	...	...	...	...	...	...	...	3	8	2	5	5	1
101B.	Unspecified	5	2	3	...	...	...	...	...	...	...	...	...	...	...	...	2	2	...
102.	Pleurisy	3	1	2	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...
105.	Asthma	2	1	1	...	...	...	...	...	...	...	...	...	...	...	1	...	...	1
107C.	Others under this title....	2	2	...	...	...	...	...	...	1	...	1	...	...	...	...	...	...	...

[illegible]

XV. ILL-DEFINED DISEASES.

[illegible]

DEATHS BY NATIVITY.

	January	February	March	April	May	June	July	August	September	October	November	December	Total
Africa .....	..	..	..	..	1	..	..	..	..	..	..	..	1
Austria .....	..	..	..	..	..	..	..	1	..	1	..	1	3
Belgium	2	..	..	..	..	..	..	..	..	..	..	..	2
Canada	20	16	18	21	17	10	10	17	18	16	13	19	195
France .....	..	..	..	..	..	..	..	1	..	..	..	..	1
England .....	..	..	1	3	1	3	1	1	1	1	2	1	15
Germany .....	..	2	2	1	3	..	2	..	1	1	..	2	14
Greece .....	..	..	2	..	1	1	..	..	1	..	1	..	6
Holland	1	..	..	..	..	..	..	..	..	..	..	..	1
Ireland	3	4	5	5	6	4	3	6	2	7	5	4	54
Italy .....	..	..	..	..	..	..	..	..	..	..	..	1	1
Lithuania .....	..	..	..	..	..	..	..	..	..	1	..	..	1
Madeira Islands .....	..	..	..	..	..	..	..	..	..	..	..	1	1
Manchester	21	19	21	32	23	22	25	29	15	19	21	27	274
New Brunswick .....	..	..	..	1	..	..	..	..	..	1	..	..	2
New Hampshire	14	15	12	9	15	7	8	8	6	6	10	17	127
Norway .....	..	..	..	..	..	..	..	1	..	..	..	..	1
Nova Scotia	1	2	..	..	..	..	1	..	3	..	1	..	8
Poland .....	..	..	..	..	2	1	..	2	2	..	..	1	8
Prince Edward Island .....	..	1	..	..	..	..	..	..	..	..	..	..	1
Russia .....	..	1	..	..	1	..	..	1	..	..	..	..	4
Scotland	3	..	1	1	..	3	1	2	1	..	2	..	14
Sweden .....	..	2	..	..	..	..	3	1	1	..	1	2	10
United States	14	6	14	12	10	10	4	3	6	11	8*	9	107
Unknown	6	2	3	2	2	..	..	1	..	2	..	2	20
Total	85	70	79	87	82	61	58	74	57	66	64	88	871
Stillborn	8	6	7	5	6	5	7	5	5	6	4	10	74

*One colored-born—Virginia.

THE CONTROL OF TUBERCULOSIS IN MANCHESTER.

Our city continues to make gratifying progress in the control of tuberculosis and in reducing the chronic invalidism caused by the disease.

In 1927 forty-seven men, women and children died from the ravages of tuberculosis. Considering the fact that our city is a great industrial center with a large cosmopolitan population, the number of deaths from the disease is exceedingly low and our death rate is much lower than in many other industrial cities.

Ten years ago the number of deaths from tuberculosis in the city averaged well over 100 annually. Despite this remarkable progress the disease is still a source of considerable disaster in the homes of our people. The statistics available from our surveys indicate that there are approximately 600 tuberculosis patients under treatment in the city. Through the intensive case finding work of the nurses and the clinics the great majority of these patients are under supervision and treatment.

LARGE ATTENDANCE.

During the year the attendance at the clinics has been unusually large—in fact the largest for some years past. This is convincing evidence of the effective work of the nurses and of the confidence of the public in the service available at the clinics.

The work has been particularly encouraging because of the lessened number of advanced cases found and the large number caught in the early and suspicious stages of the disease.

Adults in early and middle adult life continue to predominate in the lists of our tuberculosis patients. During the year we have concentrated our efforts upon the examining of children who have been in contact with the disease through exposure to active cases in the home.

We have also examined large numbers of children referred by the school physicians who had discovered suspicious cases among the school children. Also many children suffering from a marked degree of malnutrition have been examined to find possible tuberculosis infection as a cause of the underweight.

The entire staff of the Board of Health, physicians of the city and many interested citizens have aided in the work of the tuberculosis nurses and clinics.

FOLLOW UP SERVICE.

Through the nurses the follow up work in the homes has been faithfully carried out. Arrangements have been made for patients to go to sanatoriums and hospitals. Necessary material relief has been secured through the County Commissioners and the Commissioner of Charities of the city and other sources.

THE CONTROL OF TUBERCULOSIS IN MANCHESTER.

Instruction in home treatment and preventive measures have been given and explained in utmost detail. Fourteen hundred and eighty visits were made by the Board of Health nurse during the year.

The work with the children has been productive of good results. Physical defects have been corrected and splendid progress made in bringing many of the underweights up to normal nutrition and resistance to active tuberculous disease.

The need for an Open Air School and a Health Camp for the markedly underweight and malnourished children becomes increasingly evident, for many of these children cannot be brought up to normal without the stimulus of this additional treatment. It is to be hoped that these facilities will be made available soon.

Your department plans to still further concentrate its work in the clinics upon the searching out and treatment of the early cases, and particularly the discovery of the childhood tuberculosis cases in the contact and malnourished groups of children.

We are grateful for the generous co-operation given us by the members of the Board of Health, the staff, the physicians and health workers and the public.

TUBERCULOSIS STATISTICAL REPORT

ATTENDANCE AT CITY PROPER CLINICS—NURSES' HOME VISITS

1927	Clinics.	Attend- ance.	Old Cases.	New Cases.	Nurses' Home Visits.
January	4	90	66	24	162
February	4	72	55	17	131
March	3	67	50	17	100
April	5	95	70	25	131
May	2	35	30	5	127
June	3	53	38	15	140
July	3	50	37	13	108
August	1	9	7	2	64
September	3	57	44	13	122
October	4	80	60	20	127
November	3	56	42	14	143
December	4	48	35	13	125
	39	712	534	178	1480

CONDITION ON EXAMINATION—NEW CASES.

	Adults.	Children.	Total.
Not Tubercular	26	26	52
Suspicious	25	23	48
Incipient	11	10	21
Moderately Advanced	7	0	7
Advanced	6	0	6
Chronic Bronchitis	29	13	42
Arrested	2	0	2
Total	106	72	178

AGES OF ADULTS (NEW CASES).

15-20	17
20-30	29
30-40	34
40-50	18
Over 50	8

OCCUPATION OF ADULTS (NEW CASES).

Housewife	37
Mill Operative	19
Shoe Worker	15
Unemployed	10
Student	6
Laborer	5
Cigarmaker	3
Nurse	3
Clerk	2
Chauffeur	2
Carpenter	1
Printer	1
Stonemason	1
Tailor	1

PATIENTS REFERRED TO (NEW CASES).

	Adults.	Children.	Total.
T. B. Clinic—Home Treatment.....	95	68	163
Sanatorium	7	3	10
Private Physician	4	1	5
Total	106	72	178

CONDITION AT PRESENT TIME.

	Adults.	Children.	Total.
Apparently Arrested	2	0	2
Improved	80	63	143
Unimproved	8	3	11
Progressive	4	0	4
Died	3	0	3
Unknown	9	6	15
Total	106	72	178

ROBERT B. KERR, M. D.,
Clinic Physician.

ANNIE M. HAYS, R. N.,
Tuberculosis Nurse.

MERRIMACK STREET INFANT WELFARE STATION.

The work of the Merrimack Street Infant Hygiene Station for the past year has been most gratifying, the routine or procedure being the same as that of former years.

In 1927, 6,661 home calls were made, this being an increase of 604 over last year. 502 new babies were visited. Of this number 73.9 were breast fed, 19.2 were bottle fed and only 6.9 were given mixed feedings.

We have one well baby clinic each week with a pediatrician in attendance. There has been an appreciable increase in station visits in the past year with a total of 1,125 visits as compared to 848 in 1926. This is an average attendance of 23 compared to an average of 15 last year. 1,491 babies were supervised during the year, 602 births reported and 34 baby deaths before the first call was made.

Vaccination clinics were held twice weekly during the month of August, 620 children being vaccinated.

The death rate of infants in the districts covered by the Merrimack Street Infant Hygiene nurses is lower than ever before.

In 1925 the rate was 93.3%, in 1926 84.9%, and in 1927 71%.

Forty-three babies died under one year of age. Of this number 15 died under one day, 15 under one week, and four under one month, two of these babies being under the supervision of the station nurses. This is an average of 70% of the total baby deaths compared to 65% in 1926.

During this year there were 32 stillbirths and 15 premature births. The death rate of the older babies is decreasing, due probably to the campaign of education carried on by the different nursing organizations of the City and State. But until there is an organized campaign of prenatal nursing, it is doubtful if the death rate of babies under one month will be lowered to any extent.

Babies under supervision	1,491
New babies	502
Babies discharged	577
Babies moved	62
Deaths (supervised babies)	2
Clinics held	46
Visits to station.....	1,177
Births reported	602
Attended by physician	485
Attended by midwives	16
Attended by others	1
Deaths in district.....	43
Under one day.....	15
One day to one week.....	15

One week to one month.....	4	
One month to three months.....	1	
Three months to six months.....	3	
Six months to one year.....	5	
Premature births		14
Stillbirths		27

PRENATAL.

Cases under supervision.....	18
Prenatal calls made.....	102
Home calls made.....	6,611

IDA L. JAMESON, R. N.

YVONNE B. CONSTANT, R. N.

MAIN STREET INFANT WELFARE STATION.

On January 1, 1927, a total of 803 babies were under supervision. Through the year, 529 new babies were added and 566 discharged, leaving 766 supervised babies January 1st, 1928.

Two nurses are in attendance at this station. A well baby conference is held every Wednesday afternoon. The babies are weighed and mothers are instructed in the proper care of infants. If a baby shows any symptoms of sickness, or fails to record the average gain in weight, the parent is referred to the family physician.

SUMMARY.

Babies under supervision.....	1,332
New babies	529
Babies discharged	566
Babies moved	150
Deaths (supervised babies).....	7
Clinics held	51
Visits to station.....	1,714
Births reported	582
Attended by physician	582
Attended by midwives	0
Attended by others	0
Deaths in district.....	40
Under one day.....	12
One day to one week.....	7
One week to one month.....	6
One month to three months.....	5
Three months to six months.....	3
Six months to one year.....	7
Premature births	12
Stillbirths	22

PRENATAL.

Cases under supervision.....	168
Prenatal calls made.....	349
Home calls made.....	6,025

BERNADETTE D. PERRON, R. N.

MADELEINE SIMARD, R. N.

PEARL STREET INFANT WELFARE STATION.

Very little along new lines can be mentioned in this report; of necessity, there is more or less repetition.

The usual procedure is to make a call on every new birth reported and if necessary supervise the case of this child until he or she reaches the age of two years. At this age the child is discharged to the District Nursing Association, as this organization has taken on pre-school work within the last two months.

Previous to this, no supervision had been given to these children until they had reached school age, and in the school inspection, physical defects were often found, which retarded the child in many ways.

This station is well equipped with educational posters, also with articles and utensils used for demonstration, for preparing food formulas, bathing the baby, and making proper bed for child.

A talk and demonstration were given at the station to a class of foreign girls of the International Institute, in the care of the baby, and the preparation of his food. also instruction in the proper clothes the baby should wear, and proper health habits.

I feel these young girls will bring this education into their homes and in this way assist their mothers, who are unable to speak the English language.

One well baby clinic is held weekly and has been well attended, there being 604 station visits, an average of 12 babies at each clinic. This number is an increase of two hundred and four since 1923.

The mothers realize more each year the value of this instruction and service.

There were 291 births verified, and 183 of these babies were breast fed when the first call was made; 75 had never been breast fed or were weaned before the first visit, 33 were mixed feedings, either breast with complementary feeding or supplementary feeding.

DEATHS.

Among the supervised babies, there were five deaths, one due to intestinal disease and four due to respiratory diseases.

There were 29 deaths among the babies under one year, this number being 14 less deaths than last year. Fourteen of these deaths occurred in institutions and 10 were non-resident babies. There were only three of these deaths due to intestinal disease and 10 were due to prematurity.

There were 15 stillbirths and 8 of these occurred in hospitals.

MIDWIVES.

There is no midwife problem as there are no licensed midwives in the district and there were no births attended by midwives this year.

BOARDING HOMES.

There are four licensed baby boarding homes; these are registered with The State Association of Charities and Corrections and are supervised by the nurse.

There were two Vaccination Clinics held the last week in August and the first week in September and 93 children were vaccinated at these clinics.

SUMMARY.

Babies under supervision	601
New babies	238
Babies discharged	241
Babies moved	97
Deaths (supervised babies).....	5
Clinics held	49
Visits to station.....	604
Births reported	389
Attended by physician	389
Attended by midwives	0
Attended by others	0
Deaths in district.....	29
Under one day	9
One day to one week.....	8
One week to one month.....	1
One month to three months.....	2
Three months to six months.....	6
Six months to one year.....	2
Premature births	10
Stillbirths	16

PRENATAL.

Cases under supervision.....	7
Prenatal calls made.....	19
Home calls made.....	2,673

AGNES E. DOHERTY, R. N.

SCHOOL MEDICAL INSPECTION.

SOUTHEASTERN DISTRICT.

During the year the work of school inspection was carried on as in previous years.

Many children received the Schick Test and toxin-antitoxin treatment.

The most conspicuous feature of medical inspection of the year was the absence of the acute infectious diseases, with only a sporadic case of measles and scarlet fever and the almost total loss of diphtheria.

About the usual number of physical defects was found and as many corrections made as possible through the various channels.

Smallpox vaccination still holds a prominent place in our work and it is facilitated greatly by the compulsory vaccination law. Some parents are still unfamiliar with the law.

In general the writer believes that the school children of our city compare very favorably with those of other localities.

The writer appreciates the efforts extended by others in making our work possible.

GEORGE T. SHEEHAN, M. D.

MARY V. DOLAN, R. N.

HELEN DORRIS, R. N.

NORTHEAST DISTRICT.

The year 1927 has been very successful from the point of view of school health. There have been no epidemics and the general health of our community has been excellent.

The school work has followed the lines which have proved so successful in the past few years. The only change has been the introduction on a small scale of the toxin-antitoxin treatment in the schools. In other years we have given the Schick test in the schools and urged those who were susceptible to diphtheria to report at the Board of Health for immunization. The response has been very large and the parents have co-operated willingly so that a large proportion of those needing treatment have received it. We realize, however, that many parents are more than busy at home and that it means a real sacrifice on their part to go to the city three different times with their children. For this reason we have considered the advisability of giving in the schools the toxin-antitoxin treatment, without the Schick test, to those children whose parents may request it. As a beginning we have given the treatment to 87 children in the schools this year. Perhaps 40 of these children, judging from our Schick results, were

already immune and did not need the treatment; but the treatment can do no harm and we can get more children for immunization by doing it in the schools than by insisting on a special trip to the Board of Health. It saves the parents the trouble of coming to the city, there are no reactions, more children are immunized, and the results seem most satisfactory to everybody.

Besides giving the treatment in three schools as described above we carried on the regular Schick work of previous years. In accordance with this program we gave the Schick test to 300 children; of these 195 were positive or susceptible to diphtheria and 105 were negative or immune. This gives 65% of susceptibility among the children of the lower school grades.

The number of work permits issued to children between the age of 14 and 16 for the year was 147.

Below is a table of the results found on examination of the 1,997 children in the kindergarten, first, fourth, and eighth grades.

Number examined	1,997
Defects of eye	38
vision	279
ear	2
tonsil and adenoids.....	203
lungs	19
heart	12
orthopedic	13
cervical glands	4
thyroid gland	3
skin (pediculosis)	184
nutrition	323

We wish to express again our appreciation to the parents and teachers who have helped us so willingly to improve the health condition of the children in our public schools.

BRUCE SNOW, M. D.
A. D. JANELLE, R. N.
C. V. FLETCHER, R. N.

SCHOOL MEDICAL INSPECTION.

WEST SIDE.

All the schools, kindergartens, and orphanages in the district were visited and children in the kindergarten, first, fourth, and eighth grades were examined. In general, the children were in good health. Parents were notified of defects found. Pulmonary defects were catarrhal bronchitis or hepatization of some portions caused by an attack of pneumonia. Infectious diseases were noticeably absent.

Over two hundred children manifesting gross defects or defects requiring special attention were visited in their homes and efforts were made to secure corrections.

The good will of parents and the zeal of the school nurses deserve special mention.

During the year one hundred and fifty work certificates were issued.

SUMMARY.

Examined	2,232
Defects:	
Eyes	46
Ears	9
Nose and adenoids.....	240
Throat enlarged tonsils.....	324
Pulmonary	127
Heart	27
Orthopedic	21
Vision	202
Nutrition:	
Good	1,994
Fair	220
Poor	18

E. A. SYLVAIN, M. D.
 EXINA A. LARIVÉE, R. N.
 EDNA SMITH, R. N.

SCHOOL DENTAL SERVICE.

The dental work done in the schools during the past year is much the same as that of former years. By better systematizing, more schools have been visited and more children seen.

The teeth of the children in the upper grades show considerable improvement over former years. While this is encouraging, it is also true that the teeth of those in the two lower grades are not as good as those in the past. This is especially true in the schools having a large registration of children of foreign parentage.

SCHOOL.	Registration	No. Examined	No. with Defects	Treated	Fillings	Extractions	Treatments	Cleanings
St. Cassimir	309	299	273	24	55	38	106	21
Bakersville	689	662	585	69	137	121	260	57
Franklin	738	720	653	39	98	48	236	38
Parker	292	289	251	16	42	21	69	16
Hallsville	675	668	592	47	125	70	234	45
Wilson	541	526	432	28	56	53	164	25
Crystal Lake	21	21	20	19	23	23	82	19
Stark	36	35	33	25	21	42	172	25
Webster St. Home.....	49	49	42	48	17	13	139	47
Webster St. School.....	380	372	187	11	28	05	64	09
Chandler	374	366	265	22	37	42	112	20
Goffe's Falls	89	88	79	13	42	13	79	12
Highland	270	268	224	25	65	40	102	20
Weston	134	131	119	15	33	33	105	15
Youngsville	296	291	263	20	28	38	102	18
Ash	409	404	328	13	32	20	76	13
	5302	5189	4346	434	839	617	2102	400

FLOYD E. WILLIAMS, D. M. D.

VENIE J. CROSBY, R. H.

SCHOOL.	Registration	No. Examined	No. with Defects	Treated	Fillings	Extractions	Treatments	Cleanings
St. Augustine Academy.....	508	476	354	33	155	54	181	33
Hospice St. Vincent of Paul	87	81	48	11	30	8	48	11
Notre Dame Academy.....	413	363	267	36	143	35	169	33
St. George's	883	820	589	76	306	78	369	76
St. Edmund's	259	238	178	14	36	8	83	14
Notre Dame Orphanage.....	90	58	....	58	109	28	69	58
Holy Angels	629	613	431	47	223	42	210	47
Hevey School.....	615	582	386	59	233	94	284	59
Sacred Heart	403	384	254	23	51	17	71	23
	3987	3615	2407	357	1286	364	1484	354

PAUL D. BOIRE, D. D. S.

DORA RAICHE, R. H.

SCHOOL.	No. with Defects	Registration	Treated	Fillings	Extractions	Treatments	Cleanings	
St. Joseph's Girls'.....	299	281	251	28	136	51	43	36
McDonald	317	314	289	51	203	55	83	100
St. Joseph's Orphanage....	54	54	38	20	22	10	35	45
St. Patrick's Orphanage...	54	54	42	37	39	10	70	54
St. Agnes	162	161	144	16	41	28	62	21
Harvey District	44	42	35	8	13	31	32	21
Mosquito Pond	24	24	23	8	10	5	24	12
St. Patrick's	88	83	76	14	40	14	72	27
Amoskeag	112	111	106	50	140	63	163	58
	1154	1124	1004	232	644	267	584	366

THOMAS A. MURRAY, D. M. D.

JOSEPHINE HALEY, R. N.

VENEREAL DISEASE CLINIC.

Number of cases under treatment January 1, 1927.....	393
New cases admitted.....	98
Syphilis	48
Gonorrhea	50
Discontinuing treatment	140
Probably cured	28
To private physicians and clinics.....	14
Without permission	98
Number of cases under treatment January 1, 1928.....	351
Nature of cases:	Syphilis Gonorrhea
Male	102 194
Female	48 7
Bloods taken for Wasserman tests.....	233
Smears examined for gonorrhea.....	270
Number of doses salvarsan given.....	1,690
Histories taken and written.....	98
Number of clinics during year.....	202
Number of visits to clinic.....	6,669
Male	4,132
Female	2,537

MARY A. McDONALD, R. N.

MILK INSPECTOR'S REPORT, 1927.

A few years past, plans were made to improve the milk supply both as to quality and as to cleanliness and these plans were grouped as follows:

First—Improvement in the sanitary conditions of the milk handling.

Second—The milk plants to be properly equipped with apparatus for cleaning and sterilizing utensils and equipment used in preparing milk for distribution.

Third—To control the thoroughness and safety of the pasteurizing process in use.

Fourth—To supervise the handling and storing of the finished product after pasteurization.

Fifth—To inspect the sources of supply that the distributors may be assured of a clean and wholesome supply of milk.

Sixth—To see that all cattle are healthy and free from tuberculosis or other diseases.

This year more than ever before has been done in any single year to improve the source of milk supply,—every dairy farm sending milk to the Manchester market has been inspected. This has never been accomplished before in any calendar year in the history of milk inspection for Manchester.

Many thousands of miles were traveled. This dairy inspection began in April and continued until the middle of December.

Milk distributors or their representatives accompanied the milk inspector on many trips. This affords the dealer opportunity to learn first hand what requirements are considered essential in the production of a wholesome product and also enables him to learn the methods followed by producers furnishing his supply.

Approximately 1,600 square miles are included in the area from which milk is shipped to Manchester or, in other words, it takes 1,600 square miles of territory to furnish Manchester with the milk its citizens consume.

The following recommendation were made: 58 producers were given a stated period of time to make necessary improvements in their methods or equipment; 12 of these failed to meet the requirements, and were forbidden to ship any milk into the Manchester market.

Milk dealers have been advised that before any contract or bargain is made with the dairyman, some one authorized by them should make an inspection of the producers' premises and equipment, that any insanitary condition or faulty methods may be corrected before shipment of milk begins.

Some producers think that precautions are not necessary if milk is to be pasteurized. This impression is erroneous because pasteurization cannot make a wholesome product from milk poor in quality because of low fat content, high bacteria count, or chemical changes. Pasteurization kills organisms or germs which may have entered the milk and protects the consumer from germ diseases which may be transmitted by raw milk.

Since August first Mr. Albert J. Parent has assisted in the milk inspection service.

MILK PRODUCING FARMS INSPECTED.

During the year 1927, dairies were inspected in the following towns and villages. All are in New Hampshire.

Amherst, Auburn, Andover, East Andover, Allenstown, Bradford, Bedford, Center Barnstead, Benton, Barnstead, Brentwood, Bagley, Chichester, Chester, Contoocook, Chase Village, Concord, Candia, North Chichester, East Candia, Canaan, Dunbarton, Derry, Deering, Danbury, South Danbury, Diamond, Epping, Epsom, Enfield, West Epping, Exeter, Frankestown, Fremont, Grasmere, Grafton, Hillsboro, Hopkinton, East Haverhill, Hudson, Haverhill, Henniker, Halcyon, Henniker Junction, Londonderry, Litchfield, Littlefield, Loudon, West Lebanon, Melvin Mills, Merrimack, Martin's Ferry, Milford, Meriden, New Boston, Newfields, Newbury, Oliverian, Pittsfield, Pembroke, Pike, Piermont, Pennacook, Parker's Station, Plainfield, Potter Place, Riverdale, Reed's Ferry, Raymond, Robie, East Sutton, Suncook, Short Falls, North Sutton, Sargent's, Sunapee, South Sutton, Warner, Weare, North Weare, South Weare, East Weare, Webster Mills, Waterloo, Warren, East Washington, Wendell, Wilson's, and Manchester suburbs; also a creamery at Morrisville, Vermont

MILK INSPECTION, 1927

Inspections	1,186
Milk Plants	132
Stores	93
Producers' Farms	961

MILK ANALYSIS RESULTS

	Number	Satisfactory	Unsatisfactory
Butter fat	265	210	55
Solids not fat.....	202	134	68
Bacteria counts	277	204	73
Reductase test	49	46	3
Acidity test	54	52	2
Ice cream analysis.....	98	91	7
Samples analyzed	743		
Samples milk analyzed	645		
Samples ice cream.....	98		

CARL O. SEAMAN,
ALBERT J. PARENT,
Milk Inspectors.

SANITARY INSPECTIONS

Tenements	151
Restaurants	607
Coffee Houses	66
Bakeries	405
Candy Factories	102
Fruit Stores	1,387
Barber Shops	248
Plumbing fixtures	4,941
Refuse receptacles	1,581
Cellars	930
Yards	1,620
Bottling Works	21
Soda Fountains	703
Dumps	66
Bedding	39
Piggeries	30
Meat Markets	1,136
Grocery Stores	789
Fish Markets	45
Complaints	286
Quarantine established	157
Water samples taken.....	8
Miscellaneous	8,925

JOHN F. LOONEY,
HAROLD E. HARTFORD,
ROMEO JANELLE,
Inspectors.

MARKET INSPECTION.

January 1 to July 31, 1927

Inspections	950
Meat Markets	585
Grocery Stores	183
Fish Markets	17
Bakeries	24
Sausage Factories	6
Beef Houses	12
Miscellaneous	51
Produce	30
Chicken Slaughter Houses.....	25
Kosher Markets	5
Cold Storage	8
Sausage Permits	4

INSPECTION RESULTS

	Number	Satisfactory	Unsatisfactory
Meat Markets	585	563	22
Grocery Stores	183	181	3
Fish Markets	17	15	2
Bakeries	24	18	6
Sausage Factories	6	6	...
Beef Houses	12	12	...
Produce	30	30	...
Chicken Slaughter Houses.....	25	17	8
Kosher Markets	5	4	1
Miscellaneous	51		
Complaints			22
Ice chests repaired			4
New ice chests.....			2
New counters			4

CONDEMNED

Beef, lbs.	150
Veal, lbs.	17
Green Corn with borer, baskets.....	13
Potatoes, bushels	100
Notices served	10
Unstamped carcass	1

ALBERT J. PARENT,
Inspector.

SLAUGHTER INSPECTION

Animals Inspected :	
Lambs	8,197
Veals	1,986
Hogs	2,042
Cattle	564
Condemned :	
Lambs	1
Veals	11
Hogs	8
Cows	28
Several parts of carcasses.	
Reactors examined	2,282
condemned	93
Examined and passed.....	14,930
Condemned	141
<hr/>	
Total	15,071

Inspections have been made of local sausage plants, beef houses, produce houses and the Public Market, also slaughter houses in the surrounding towns. Conditions found were satisfactory.

Several dairies from which milk is shipped to Manchester were inspected.

E. N. OLZENDAM, D. V. M.,
Inspector.

ANNUAL REPORT OF THE CHARITIES DEPARTMENT

For Year Ending December 31, 1927.

SALARIES.

Thomas J. Quirk, Commissioner of Charities.....	\$2,100.00
Jennie T. Fleming, Clerk	1,250.00
Maria Lamoureux, Clerk.....	75.00

Total Salaries	\$3,425.00
Amount appropriated for Charities Department for year 1927	\$55,000.00
Amount expended by Charities Department during year 1927.....	\$51,508.90
Salaries for year 1927.....	3,425.00
Department Transfers	5.60
	<u>54,939.50</u>

Balance on Hand.....	\$60.50
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Amount returned to City Treasurer by Charities Department during year 1927.....	\$54.00
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	Jan.	Feb.	March	April
Provisions	\$2,003.33	\$2,427.09	\$2,308.45	\$2,143.00
Board and Care.....	1,176.62	1,157.13	1,185.13	1,350.66
Rent	295.75	286.50	290.25	269.50
Fuel	452.68	486.68	590.30	221.40
Shoes	201.00	109.50	20.75	12.64
Milk	8.24	12.40	3.92	4.34
Medicine	52.87	42.60	37.42	34.70
Transportation	15.00	15.00	10.00	25.00
Clothing .....	.....	.....	.....	1.75
Burial	155.00	.....	.....	.....
Hay	8.65	8.88	.....	6.01
Medical Care	298.55	3.00	50.00	95.45
Professional Services	8.00	.....	6.00	.....
Miscellaneous .....	.....	.....	4.50	.....
Office	138.95	69.24	28.71	97.44
	<u>\$4,814.64</u>	<u>\$4,618.02</u>	<u>\$4,535.43</u>	<u>\$4,261.89</u>

	May	June	July	Aug.	Sept.
Provisions	\$2,363.88	\$2,257.45	\$2,330.00	\$2,179.00	\$2,275.84
Board and Care..	1,201.06	1,481.38	1,384.43	1,267.91	1,455.26
Rent	296.10	314.50	325.50	369.75	363.75
Fuel	104.05	57.40	28.00	29.00	23.50
Shoes	152.39	9.00	6.69	10.00	17.44
Milk	7.69	.....	.....	.....	.....
Medicine	28.11	7.12	71.35	95.89	6.27
Transportation ..	.....	.....	.....	.....	.....
Clothing	15.96	.....	.....	1.95	.....
Burial .....	.....	50.00	50.00	.....	.....
Hay	8.12	5.30	.....	.....	.....
Medical Care ....	.....	.....	.....	.....	.....
Profess'l Services	5.00	12.00	.....	.....	5.00
Miscellaneous ...	16.00	.....	.....	.....	.....
Office	334.75	100.63	61.86	66.26	88.22
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	\$4,533.11	\$4,294.78	\$4,257.83	\$4,019.76	\$4,235.28

	Oct.	Nov.	Dec.	Total.
Provisions	\$2,094.40	\$2,288.53	\$2,391.50	\$27,062.47
Board and Care.....	1,310.84	583.50	1,798.74	15,352.66
Rent	356.75	14.00	241.50	3,423.85
Fuel	29.25	.....	73.50	2,095.76
Shoes	185.16	.....	.....	724.57
Milk	8.00	.....	.....	44.59
Medicine	17.25	.....	51.78	445.36
Transportation	20.00	.....	37.00	122.00
Clothing .....	.....	.....	37.69	57.35
Burial	200.00	.....	.....	455.00
Hay .....	.....	.....	.....	36.96
Medical Care .....	.....	.....	.....	447.00
Professional Services	5.00	.....	30.00	71.00
Miscellaneous .....	.....	.....	.....	20.50
Office	41.67	.....	122.10	1,149.83
	<hr/>	<hr/>	<hr/>	<hr/>
	\$4,268.32	\$2,886.03	\$4,783.81	\$51,508.90

PUBLIC SCALES.

Report of the City Weigher for 1927.

Appropriation for year		\$1,400.00
		=====
Salary, City Weigher	\$1,200.00	
Salary, Vacation Assistant	50.00	
	-----	\$1,250.00

EXPENDITURES.

Office expenses, coal and wood, lighting, repairing
scales:

January	\$1.32	
February	22.57	
March	1.00	
April	1.00	
May	1.00	
June	29.15	
July	1.00	
August	1.00	
September	1.00	
October	25.00	
November	11.50	
December	41.10	
	-----	136.64

Total Salaries and expenses.....	\$1,386.64
	=====
Unexpended balance	\$13.36

RECEIPTS.

Total number of Weighs @ 10 cents.....	5,934	\$593.40
City Weighs, no charge.....	2,776	277.60
	-----	-----
Cash paid City Treasurer.....	3,158	\$315.80

Respectfully submitted,

(Signed) DAVID HORSFALL,

City Weigher.

Fifth Annual Report
OF
MANCHESTER
Park, Common and
Playground Commission



MANCHESTER, NEW HAMPSHIRE

1927

FIFTH ANNUAL REPORT

OF

PARK, COMMON AND PLAYGROUND COMMISSION

To the Honorable Board of Mayor and Aldermen, Manchester, New Hampshire:

The pendulum of time has swung through the twelve months of 1927, and reached the point where the Park, Common and Playground Commission are expected to make a report of their stewardship during that period.

The only work of any magnitude outside of the usual routine, which will be taken up later, has been the work on the west side of the River at Simpson Park, and on the east side at the Weston Observatory.

The preliminary work at Simpson Park was begun in 1926, being the construction of cement steps and a retaining wall on Amory Street, while this year the retaining wall and posts on the Coolidge Avenue side have been finished. It seemed advisable to do this work all at once rather than a little each year. Accordingly a special bond issue of Twelve Thousand Dollars was voted for the purpose and was all used up when the cement work and some filling was accomplished. Five hundred loads of loam and top-dressing were hauled onto the ground ready for the coming year's work. There is still considerable grading to be done, while a gutter to take off the drainage on the inside of the wall is a necessity, as well as the placing of a pipe railing on the top of this retaining wall. It is the intention of the Commission, when the grading is completed, to build a walk from Amory Street to Notre Dame Avenue, and to beautify this small spot with shrubbery and flowers, having also the customary Park seats wherever suitable. The seats have already been purchased.

The other permanent improvement was the building of a new eighteen-foot asphaltic roadway at Derryfield Park from Old Bridge Street up to the Reservoir at the top of Oak Hill. At the same time a new walk-way some five hundred yards in length was built up to the Weston Observatory, improving upon an old path which was there by removing brush, stones, etc., and giving the entire path a

covering of fine cinders. The work at Simpson Park as well as the building of the new asphaltic roadway was done under the jurisdiction of the Highway Department, as our Commission was not equipped for doing this class of work.

Of the routine maintenance work, that of fighting the moth pests is perhaps as important as any. 1927 saw a new pest invade the City,—the Satin moth, whose predilection is for the Poplar trees, with the result that we have cut down and burned up something over two hundred of such trees, which required the services of twelve men. The usual notice to property owners to remove by March 1st the nests and eggs of the brown-tails and gypsy moths from their premises was published, and while that spurred some of the property owners to perform their duty, many preferred to have our department do the work, adding the same to their tax bill. As usual, all trees in the streets were looked after by the department, painting with creosote for the gypsy and spraying with arsenate of lead for the brown-tails, using about one and one-half tons of arsenate of lead for this purpose. This required a crew of eight men, who cleaned off 14,352 brown-tail moth nests and 25,678 gypsy moth egg-clusters from the city trees alone. By these means we have been able to hold the pests in check, but our greatest trouble has been, and probably will be, with the non-resident or local owner of vacant lots, who has no regard for the comfort of his neighbor. Through the courtesy of one member of this Commission, the State loaned us several men who removed the moth pests from the outskirts of the City on the through thoroughfares.

Winter Sports

Dorr's Pond has always been the favorite skating rink, and seemed more popular this year than ever, necessitating keeping twelve men clearing snow storms, scraping, plowing and spraying the ice when weather conditions were favorable. In addition one man was kept on the ice at all skating periods to care for any accidents that might occur, as well as to look after the property of the City.

The Recreation House at Rock Rimmon, which was being slowly destroyed by the hoodlum element, was taken down in sections and moved to Dorr's Pond, and added on to the Recreation House there, increasing the checking facilities of that resort by some five to six hundred, so that we can now check the clothing of some eight or nine hundred people. Smaller skating places for the small children were opened and maintained in eight different sections of the city, namely: Prout, Sweeney, Wolf, Derryfield, and Victory Parks. Barry Playground, Congress and Amory Streets, and Wilson and Somerville Streets.

The Toboggan Slides at Rock Rimmon and at the City Farm were kept in excellent condition, requiring five men most of the time, and while the crowds were not as large as when the slides were first opened, their enjoyment was apparent. Each year sees some interested visitors from other cities coming here to study our slide at the Farm, and to obtain information and blue-print of its construction. Saturday and Sunday the Ski Jump at Derryfield Park was kept open, with two men in attendance.

Swimming Sports

The two bathing places, Crystal Lake and Nutt's Pond, were opened in May, with two life guards and a caretaker for each place, and remained open until after Labor Day. A new float was built at Crystal Lake to replace the old one, which had become unsafe. An addition of three hundred lockers was built into the bath house there, while at Nutt's the bath house was given two new additions of twenty feet. With all this, the accommodations at Crystal Lake are entirely inadequate, and the bath house must be enlarged. Until one has visited the Lake, they can have no idea of the crowds that congregate there on a hot night. The beaches at both places were grubbed, cleaned of roots, and covered with new sand. Rafts and floats were set in place, ropes placed at the high water line to guard against accidents.

Your Commission have been asked repeatedly if it were not possible to have, as other cities do, a Municipal Tennis Court. Heretofore the lack of funds has prevented serious consideration of the project. Now the funds received from the Toboggan Slides and at Dorr's Pond will probably be nearly enough to warrant such an undertaking in a small way, to be followed, if their popularity warrants, by additions.

Among other routine duties attended to have been the work of repairing and painting all Park equipment, trucks, wagons, tractor, and lawn mowers—not only painted but cleaned and repaired. Seventy-five seats of the old type were made up new, about as many more were given repairs and repainted. All flag poles, fences and fountains were repaired and painted. In the Spring the lawns were given an early cleaning, and fertilizing; the grading of the different parks required about two to three hundred loads of loam taken from Stark Park. The shrubbery was cleaned and fertilized, and new shrubbery put in to replace that which had died.

There have been many requests for Maple Trees to be set on the curb line of city streets and parks, and the Commission purchased one hundred and fifty fine Rock Maples, which we have used for that purpose. Flower beds were placed in Stark Park at the General's

grave,—Victory, Merrimack, Hanover and Tremont Commons. Fifteen hundred White Pines and Spruces were set out in the reservation at Derryfield Park, making now a total of about six thousand in all. Unfortunately, people with no regard for property rights of others went in some time near Christmas and carried off about six hundred of these trees, probably for decorative purposes at the homes. Thirty-six trees in the city were treated for cavity trouble. During the year something over four hundred trees were cut down, and sixteen hundred trimmed.

This year we were able to gather into the barn some fifteen to twenty tons of hay cut from the Park grassland during the summer. Two new lights were installed at the entrance of Lafayette Park.

Playgrounds

Nine Playgrounds were in operation for nine weeks, each having in attendance a boy and a girl, who took charge of the grounds. In addition there was a Supervisor and two Assistants, making a total of twenty-four workers in all. Each year the program includes special events, such as horse-shoe tournament, pet show, swimming meet at Crystal Lake, kite-flying contest, bicycle road race, Health Day, lantern parade, doll parade, closing with a Carnival September 1st.

Perhaps as interesting an event, at least to the children, is the Pet Show, which occurred on July 27th. It is surprising what sort of a pet your neighbor's child keeps,—dogs, cats, roosters, rabbits, Pollicies, pigs, donkeys, snakes, alligators imported from Florida, and the like were presented for exhibition. As a rule these pets are well behaved, not requiring the attendance of the hurry-up wagon to quell any disturbances.

The Swimming Meet followed the next day after the Pet Show, at Crystal Lake. Again our Commission and the City are indebted to Frank A. Dill of the Brockway Motor Company for the good time which was enjoyed by some three thousand of our children. The exercises began with a parade at noontime, in which the Lions Club entered a float in the parade. The Kiwanis Club, the Mayor, city officials and Sweeney Post were all participants—Sergeant Speaks of the U. S. Army Recruiting Station carrying the colors. That famous band, led by Joseph Gladys, the 172nd Regiment Band, and its 17 truck-loads of children, carrying more than fifteen hundred children, all helped to make our Swimming Meet a huge success. At the Lake, through the courtesy of Joseph Devine, ten Red Cross Life Savers helped our staff of 24 workers with four boats. Through the kindness of Mr. H. D. Lockhart of the Hood Milk Company, we received seven hundred bottles of milk for the hungry children.

The Bicycle Race was held August 2nd with 36 entrants, the course being five miles. This race was won by the North End Playground. Six prizes were given to the first six who came in, and these prizes were donated from the local business houses.

One of the newer contests—the Pushmobile—seems to be growing more and more in favor, with the result that this year we had 28 contestants. The Pushmobile consists of some kind of a four-wheeled vehicle, either home-made or otherwise, having a driver and a boy in the rear furnishing the motive power. The race was held at Sweeney Park and while some of the Mobiles lost their wheels and a few of them capsized, it only added to the enjoyment of the spectators. Sweeney Park carried off the honors.

Lantern Parade

The second annual Lantern Parade was held August 16th, over five hundred participants appearing with their home-made lanterns, and led by the Industrial School Band. The Commission also followed the lanterns. It was estimated that over ten thousand people were on the sidewalks witnessing the affair, the first prize for which went to Sweeney for the number and best made lanterns.

Stilt Contest

The highwalkers of life were surely on their toes this day of the tournament. It was held at Prout Park and we had a good time. The boys are taught to make their stilts and then taught how to handle them. The races consisted of walking backwards and forwards, then finally in a running race. Park Common took first place.

Carnival Day

Each year we have closed our Playground season with a grand display of dances taught the children by the instructors. This year we had two large group numbers—one the dance of the Butterflies and the other the May Pole Dance. In both of these dances a group of children from each Playground took part. The other dances were original dances of each Playground made up by the instructors and the children. Notre Dame Playground took first prize in the individual dances. Again the Piper and McIntire music store furnished all the music and a man to operate the new Brunswick Panatrope. Through the courtesy of Mr. Mathewson of that store this was made possible. Over five thousand bystanders witnessed this affair.

Recommendations for Playgrounds

1. That the North End and Wolf Playgrounds be discontinued on account of poor attendance.

2. That one other Playground be organized somewhere on the west side of the river to take the place of Wolf.

3. That a standard equipment be placed on all Playgrounds, consisting of Chair Swings, of which we only have five sets: Slides, of which we only have four; and Shower Sprays, of which we only have two.

The time is rapidly approaching, if it has not already arrived, when some steps will probably have to be taken by the City for the establishment of Park Police. During the warm weather of 1927, we had to keep one of our employees on afternoons and Sundays at Stark Park, and with all that were unable to keep all of the vandalism down.

Respectfully submitted,

FRANK C. LIVINGSTON, *Clerk,*
For and in Behalf of the Board.

**FINANCIAL REPORT OF THE DEPARTMENT OF PARKS,
COMMONS AND PLAYGROUNDS**

52 Weeks Ending December 17, 1927

AVAILABLE:	
Appropriation	\$58,500.00
Credit Transfer—Trimming Trees	1,000.00
Credit Transfer—Use of Truck—Highway Department.....	153.00
Cash Credits—Manchester Waste Paper Co.—Junk.....	10.67
	<hr/>
	\$59,663.67
	\$59,663.67
EXPENDITURES:	
<i>Payrolls..</i>	
Parks and Commons—Maintenance.....	\$28,102.08
Summer Playgrounds	3,553.55
Toboggan Slides and Ski Jump.....	1,233.12
	<hr/>
	\$32,888.75
<i>Bills</i>	
Paid Direct	\$10,332.31
Transfer—Highway Department—Cement Wall	8,000.00
Transfer—Highway Department—New Road	8,000.00
Transfer—Highway Department—New Catchbasin	106.83
Transfer—Highway Department—Step Repairs	223.35
Transfer—Highway Department—Pipe and Paving.....	59.36
	<hr/>
	\$26,721.85
	\$59,610.60
Balance returned to General Fund.....	
	<hr/>
	\$53.07

Subdivision of Expenditures

BILLS PAID DIRECT:

GENERAL MAINTENANCE:

Care of Flags:

Oliva, Biron	\$60.00
Patrick Fitzgerald	60.00
David Trudeau	60.00
Imperial Awning and Decorating Co.....	4.70
Manchester Machine Works.....	.65
Union Welding Co.....	6.00
	<hr/>

\$191.35

Clerical Services:

Frank W. Bodwell.....	\$300.00
	<hr/>

300.00

Freight and Express:

Boston & Maine Railroad.....	\$29.82
Manchester & Concord Express Co.....	1.84
	<hr/>

31.66

Truck Repairs and Supplies:

Ernest E. Austin.....	\$22.35
Campbell Motor Parts Corp.....	6.08
Mack Motor Truck Co.....	108.29
Duncan McAuley—Tires	70.65
Manchester Auto Garage Co.....	18.42
Manchester Storage Battery Co.....	5.50
Shackford's Garage	19.40
Scott Oil Co.....	1,441.50
D. Ford Sullivan, Inc.....	10.03
	<hr/>

1,702.22

Insurance:

William G. Berry.....	\$5.00
Philip C. Lockwood.....	\$353.30
The G. Allen Putnam Agency.....	538.37
Bayard C. Ryder.....	31.00
John A. Sheehan.....	6.00
	<hr/>
	\$933.67

Lumber:

The S. P. Dodge Co.....	\$48.84
J. Hodge Co.....	29.07
Muir Lumber Co.....	711.96
The West Side Lumber Co.....	50.21
	<hr/>
	840.08

Park Benches:

C. Hennecke Co.....	\$216.00
	<hr/>
	216.00

Flowers and Shrubs:

The Bixby Greenhouses, Inc.....	\$465.27
Lewis J. Hardy.....	50.00
A. P. Horne & Co.....	27.00
State of N. H. Forestry Department.....	7.75
	<hr/>
	550.02

Coal:

L. B. Bodwell.....	\$16.50
	<hr/>
	16.50

Electrical Repairs and Supplies:

Central Electric Co.....	\$42.17
Ralph P. Farmer.....	102.06
A. L. Franks & Co.....	821.33
Public Service Co. of New Hampshire.....	178.25
	<hr/>
	1,143.81

New Boats:

George N. Varney.....	\$100.00
	<hr/>
	100.00

Subdivision of Expenditures.—Continued.

<i>Hay, Oats, Corn and Salt:</i>	
D. F. Cronin—Hay.....	\$35.00
Elm St. Grain Co.....	55.38
Manchester Grain Co.....	\$18.75
F. H. Masse Co.....	192.20
Henry W. Parker Co.....	11.55
	<hr/>
<i>Harness Repairs:</i>	
P. H. Hamel.....	\$53.55
	<hr/>
<i>Loam:</i>	
D. F. Cronin.....	\$473.00
	<hr/>
<i>Medical Services and Supplies:</i>	
George D. Darrah, M. D.....	\$53.00
J. Albert Marshall.....	5.35
Walsh & Cummings.....	19.63
	<hr/>
<i>Mower Repairs:</i>	
W. E. Dunbar & Sons.....	\$12.50
W. S. Page.....	140.35
	<hr/>
<i>Printing and Stationery:</i>	
W. P. Goodman.....	\$14.50
Hopkins Printing Co.....	66.15
R. H. Llewellyn.....	1.70
Charles F. McCarthy—Signs.....	12.00
The Ruemely Press.....	42.20
	<hr/>
	136.55

Arsenate of Lead:

Nitrate Agencies Co.....	\$504.10	\$504.10
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Advertising Moths:

L'Avenir National Publishing Co.....	\$24.00	
The Union-Leader Publishing Co.....	80.00	
		104.00

Miscellaneous:

Jos. Chapdelaine—Axe Handles.....	\$9.00	
H. J. Charpentier—Oil Drums.....	60.25	
Frank A. Dill—Land Rental.....	50.00	
R. and J. Farquhar Co.—Tree Paint.....	54.00	
Granite State Rubber Co.—Supplies.....	19.20	
Robert Kirk—Filing Saws.....	14.00	
Frank C. Livingston—Cash Paid.....	1.79	
F. P. Lyons Iron Works, Inc.—Supplies.....	8.65	
Manchester Foundry Co.—Supplies.....	4.00	
Manchester Glass Co.—Glass Set.....	1.25	
Manchester Hardware Co.—Supplies.....	439.56	
Manchester Machine Works—Repairs.....	1.50	
Manchester Rendering Co.—Bone Meal.....	33.75	
Manchester Supply Co.—Supplies.....	36.75	
J. J. Moreau & Son—Supplies.....	333.01	
Murray & Mitchell Co.—Supplies.....	26.30	
N. E. Tel. & Tel. Co.—Telephone.....	73.87	
Solway Sales Corp.—Calcium Chloride.....	13.23	
John H. Stevens—Supplies.....	3.83	
George E. Trudel Co.—Supplies.....	9.98	
John B. Varick Co.—Supplies.....	790.26	
Silver Bros. Co., Inc.—Supplies.....	11.00	
		1,995.18

Subdivision of Expenditures.—Concluded.

Playgrounds:

Amoskeag Mfg. Co.—Rent of Land.....	\$4.00
Granite State Rubber Co.—Supplies.....	109.80
H. P. Hood & Sons—Milk.....	25.00
Manchester Hardware Co.—Base Balls.....	87.00
Manchester Street Railway—Tickets.....	27.00
Fred Medart Mfg. Co.—Swings.....	63.00
E. D. Moore Co.—Candles.....	2.60
National Biscuit Co.—Cookies.....	7.73
Henry Provencher—Bar Shoes.....	5.40
Carl F. Simon, Supervisor—Cash Paid.....	52.38
Underwood Typewriter Co.—Rental.....	10.00
Union Welding Co.—Welding.....	1.00
Vogel & Hadley—Sand.....	72.00
A. H. Woodman—Photos.....	30.00
	<hr/>
	496.91
	\$10,332.31

New Construction and Improvements

Highway Department:	
New Cement Wall—Simpson's Park.....	\$8,000.00
New Highway—Oak Hill.....	8,000.00
New Catchbasin—Simpson's Park.....	106.83
Repairing Steps—Lafayette Park.....	223.35
Miscellaneous—Pipe and Paving.....	59.36
	<hr/>
	\$16,389.54
Total Bills	<hr/>
	\$26,721.85

Payroll, 1927.

PARKS AND COMMONS— MAINTENANCE.		TOBOGGAN SLIDES.	TOTALS.
D. F. Cronin.....	Superintendent		\$2,000.00
Carl Martinson	Pension		574.08
Doris Mansfield	Clerk		260.00
Thomas Sweeney	Foreman		2,271.40
George Earnshaw	Truck-Driver		1,404.61
Louis Lambert	Truck-Driver	\$138.95	1,422.34
Albert Caron	Climber	46.74	1,365.14
Edward Vallaire	Climber		1,103.59
Robert Young	Climber		1,076.53
George P. Holt.....	Carpenter	309.40	1,519.14
Gastos Martain	Laborer		1,046.78
Mike Brembus	Laborer		1,191.05
John Tierney	Laborer		1,225.21
John Mahan	Laborer		1,144.27
Thomas Connolly	Laborer		1,090.15
Harry Clancy	Laborer	3.68	1,104.09
James Walsh	Laborer		1,564.32
David Trudeau	Laborer		773.67
Mike Thornton	Laborer		421.89
Mike Healy	Laborer		1,042.29
Mike Connors	Laborer		1,042.36
Lawrence Hickey	Laborer	23.31	1,055.42
Edward O'Malley	Laborer	279.42	1,293.38
Martin Lyons	Laborer		172.64
Patrick Fitzgerald	Laborer		882.88
George Griffin	Laborer		264.03
John Burke	Laborer		197.79

Payroll, 1927.—Concluded.

PARKS AND COMMONS— MAINTENANCE.		TOBOGGAN SLIDES.	TOTALS.
P. J. Kane.....	Brick-Layer .....	.....	\$22.00
Thomas Daniels	Laborer .....	.....	150.56
Arthur Auclair	Laborer .....	.....	3.98
Dan Healy	Laborer .....	.....	3.98
Arthur Hill	Laborer .....	.....	3.98
James Quinn	Laborer .....	.....	90.45
John Thornton	Laborer .....	.....	51.52
Robert Swallow	Laborer .....	.....	36.18
Joseph Tremblay	Laborer .....	.....	14.10
Edward Kennedy	Laborer .....	.....	14.10
E. L. Coolidge.....	Laborer .....	.....	199.64
Harvey Provencher	Laborer	120.06	120.06
Jean Bellaud	Laborer	57.96	57.96
Alvin Anderson	Ski-Jumper	40.46	40.46
Elmer Dahlquist	Ski-Jumper	13.50	13.50
Totals		\$1,233.12	\$29,335.20
		\$28,102.08	

Payroll, 1927**Summer—Playgrounds**

Carl Simon.....	Supervisor	\$360.00
Carl Simon.....	Use of Ford.....	81.00
Mary McQuade.....	Assistant Supervisor	225.00
Harold Gebhardt.....	Assistant Supervisor	225.00
Mary Thornton.....	Instructor	144.50
James Connors.....	Instructor	144.50
Agnes O'Malley.....	Instructor	144.50
Annie O'Connor.....	Instructor	143.08
John Walsh.....	Instructor	125.00
Louise Kelley.....	Instructor	144.50
John Shea.....	Instructor	127.50
Mildred Kelley.....	Instructor	127.50
Edward Hynes.....	Instructor	127.50
Doris Lord	Instructor	119.00
Helen Gilmore.....	Instructor	134.66
Helen Seawood.....	Instructor	119.00
Philip Wageman.....	Instructor	116.66
William Kennedy.....	Instructor	114.33
Jacques Grenier.....	Instructor	119.00
Wendall McIntire.....	Instructor	119.00
John Sullivan.....	Instructor	84.00
Frank McGrath.....	Instructor	119.00
Adelaide Davitt.....	Instructor	133.32
Cecile Sauve.....	Instructor	112.00
Louis Waechter.....	Watchman	144.00
Total		<hr/> \$3,553.55

Municipal Bath Houses**STATEMENT**

AVAILABLE :	
Appropriation	\$1,500.00
EXPENDITURES :	
Payrolls	1,499.99
Balance	<u>\$0.01</u>

Subdivision of Above Payrolls

Timothy M. Murphy.....	Life Guard	\$267.85
Charles O'Malley.....	Life Guard	357.14
Eugene Murphy.....	Life Guard	50.00
Francis Sullivan.....	Assistant Life Guard.....	186.00
Jeremiah O'Connor.....	Assistant Life Guard.....	147.00
Matthew Dobbins.....	Assistant Life Guard.....	15.00
E. L. Coolidge.....	Caretaker	240.00
Albert Russell.....	Caretaker	237.00
Total as above.....		<u>\$1,499.99</u>

REPORT OF TRUSTEES OF
CEMETERIES and CEMETERY FUNDS

REPORT OF TRUSTEES OF CEMETERY FUNDS.

To the Trustees of Cemetery Funds,

Manchester, New Hampshire.

GENTLEMEN :

I submit herewith the annual report of Cemetery Trust Funds for the year ending December 31, 1927.

Amount of Cemetery Trust Funds January 1, 1927..... \$504,529.09

RECEIPTS FOR 1927.

Received for Perpetual Care:

Pine Grove Cemetery.....	\$1,628.20	
Valley Cemetery	536.50	
Piscataquog Cemetery	200.00	
Merrill Cemetery	300.00	
		2,664.70

Received from Sale of Lots:

Pine Grove Cemetery	\$9,545.73	
Pine Grove Cemetery, Single Graves.....	390.00	
Piscataquog Cemetery	123.75	
		10,059.48

Received as Special Trust Funds:

Fannie L. Roper	\$150.00	
Elizabeth Holden Healy.....	100.00	
James H. Mendell	200.00	
Frank W. Avery	100.00	
Emma L. Blakeley.....	100.00	
Clark and Prescott.....	150.00	
		800.00

INCOME FROM CEMETERY FUNDS DURING YEAR.

Pine Grove Cemetery Fund:

Interest on Bonds	\$11,928.75	
Interest from Savings Banks.....	4,471.58	
Interest from lots sold, 1927.....	131.97	
		\$16,532.30

Valley Cemetery Fund:

Interest on Bonds.....	\$2,259.17	
Interest from Savings Bank.....	1,181.72	
		3,440.89

Piscataquog Cemetery Fund:

Interest from Savings Banks.....	\$489.98
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Merrill Cemetery Fund:

Interest on Bonds.....	\$90.00
Interest from Savings Bank.....	82.13
	<hr/>
	172.13

Amoskeag Cemetery Fund:

Interest from Savings Bank.....	29.83
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Stowell Cemetery Fund:

Interest from Savings Bank.....	4.70
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Special Cemetery Trust Funds:

Interest from Savings Banks.....	736.19
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Total Income	<hr/>	21,406.02
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Total		<hr/>	\$539,459.29
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EXPENDITURES FROM CEMETERY FUNDS DURING YEAR.

Pine Grove Cemetery Fund:

Paid J. H. Erskine, Superintendent—	
For material	\$927.76
For cleaning stone work.....	1,274.50
For care of lots.....	9,371.00
Amoskeag Bank, box rent.....	15.00
W. O. McAllister, Treasurer.....	300.00
	<hr/>
	\$11,888.26

Valley Cemetery Fund:

Paid J. H. Erskine, Superintendent—	
For labor and material.....	\$250.64
For cleaning and painting.....	69.50
For care of lots.....	1,467.00
For filling urns	48.50
For special care	6.00
Merchants Bank, box rent.....	10.00
	<hr/>
	1,851.64

Piscataquog Cemetery Fund:

Paid J. H. Erskine, Superintendent—	
For care of lots	\$219.00
For care of Eastman lot.....	22.00
For cleaning stonework.....	111.50
	<hr/>
	352.50

Merrill Cemetery Fund:

Paid J. H. Erskine, Superintendent—	
For Care of lots.....	93.00

Amoskeag Cemetery Fund:

Paid J. H. Erskine, Superintendent—	
For care of lots	19.00

Stowell Cemetery Fund:

Paid J. H. Erskine, Superintendent—	
For care of Johnson lot.....	6.00

Special Cemetery Trust Funds:

Paid J. H. Erskine, Superintendent—	
For special care	381.65

Total Expenditures	\$14,592.05
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\$524,867.24

Transfer from semi-perpetual care funds.....	134.35
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Balance of Cemetery Trust Funds December 31, 1927	\$524,732.89
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SCHEDULES OF SECURITIES IN CEMETERY FUNDS

SCHEDULE 1.

PINE GROVE CEMETERY.

54 City of Manchester 4% Water Bonds, #62-64, 70-72, 78-125 inc.	\$54,000.00
45 City of Manchester 4% Fire Department Bonds, #16-60 inclusive	45,000.00
50 City of Manchester 4% School Bonds, #192-214, 151, 166-191 inc.	50,000.00
25 City of Manchester 4% School Bonds, #11-35 inclusive	25,000.00
4 City of Manchester 4% School Bonds, #7-10 inclusive	4,000.00
19 City of Manchester 5% School Bonds, #22-30, 54-63 inc.	19,000.00
5 City of Manchester 4% School Bonds, #264-268 inc. ...	5,000.00
7 City of Manchester 5% School Bonds, #31-37 inclusive	7,000.00
12 City of Manchester 4% School Bonds, #5-16 inclusive..	12,000.00
4 City of Manchester 4% Hospital Bonds, #61-63 and 65 inclusive	4,000.00
10 City of Manchester 4% Sewer Bonds, #61-70 inclusive.	10,000.00
20 Fourth Liberty Loan 4¼%	20,000.00
	<hr/>
	\$255,000.00

<i>Deposits</i>	<i>Book No.</i>	
Hillsborough County Savings Bank..	20250	\$12,962.14
Hillsborough County Savings Bank..	16073	3,187.59
Merrimack River Savings Bank.....	57755	27,158.63
Merchants National Bank	271	24,760.61
Mechanics Savings Bank.....	4407	11,442.76
Mechanics Savings Bank.....	3413	24,675.03
Mechanics Savings Bank.....	4522	6,583.19
Manchester Savings Bank.....	50420	26,086.02
Amoskeag Savings Bank	151323	19,978.65
		<hr/> 156,834.62
Amount of Pine Grove Cemetery Fund.....		<hr/> \$411,834.62

SCHEDULE 2.

VALLEY CEMETERY.

3 City of Manchester 4% Cemetery Refunding, #28, 29 and 30	\$3,000.00
10 City of Manchester 4% Hospital, #66-75 inc.	10,000.00
1 City of Manchester 5% Amoskeag Bridge, #135.....	1,000.00
15 City of Manchester 5% School, #38-52 inc.	15,000.00
5 City of Manchester 4% School, #76-80 inc.	5,000.00
	<hr/> \$34,000.00

<i>Deposits</i>	<i>Book No.</i>	
Hillsborough County Savings Bank..	16072	\$1,956.83
Mechanics Savings Bank.....	5569	18,058.84
Amoskeag Savings Bank	68808	25,461.36
		<hr/> 45,477.03
Amount of Valley Cemetery Fund.....		<hr/> \$79,477.03

SCHEDULE 3.

MERRILL CEMETERY.

1 City of Manchester 5% School Bond, #53.....	\$1,000.00
1 City of Manchester 4% Hospital Bond, #64.....	1,000.00
<i>Deposits</i>	
Amoskeag Savings Bank.....	69517
	2,045.09
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Amount of Merrill Cemetery Fund.....	\$4,045.09

SCHEDULE 4.

PISCATAQUOG CEMETERY.

<i>Deposits</i>	<i>Book No.</i>	
Amoskeag Savings Bank.....	126851	\$1,677.68
Amoskeag Savings Bank.....	126852	58.53
Amoskeag Savings Bank.....	126853	1,062.69
Amoskeag Savings Bank.....	126854	8,376.20

Amount of Piscataquog Cemetery Fund..... \$11,175.10

SCHEDULE 5.

AMOSKEAG CEMETERY.

<i>Deposits</i>	<i>Book No.</i>	
Amoskeag Savings Bank.....	151322	\$666.07

Amount of Amoskeag Cemetery Fund..... \$666.07

SCHEDULE 6.

STOWELL CEMETERY.

<i>Deposits</i>	<i>Book No.</i>	
Manchester Savings Bank	145818	\$207.70

Amount of Stowell Cemetery Fund..... \$207.70

SCHEDULE 7.

SPECIAL CEMETERY TRUST FUNDS.

FUND	<i>Savings Bank</i>	<i>Book No.</i>	<i>Amount</i>
Edith F. Stark.....	Amoskeag	122381	\$1,368.70
Gale Fund	Amoskeag	34108	440.59
Mrs. Charles D. Welch.....	Amoskeag	154127	211.08
Sawyer and Breen.....	Amoskeag	154784	109.37
George F. Sargent.....	Amoskeag	152887	411.15
Emily Theuner	Amoskeag	157155	51.02
Charles W. Powell.....	Amoskeag	160833	103.10
Maria F. Laport.....	Amoskeag	161396	102.31
Hattie C. Curtis.....	Amoskeag	164246	96.63
Frank W. Avery.....	Amoskeag	168482	100.00
Clarence M. Woodbury.....	Hillsboro County ..	20357	111.56

James R. Straw.....	Hillsboro County ..	20719	209.21
Ellen Washburn	Hillsboro County ..	22138	100.09
Myra C. Corey.....	Hillsboro County ..	22278	110.45
Oliver Gould	Manchester	94650	500.00
E. W. Harrington.....	Manchester	108743	2,884.83
May F. Nichols.....	Manchester	113370	641.15
Barton and Hill.....	Manchester	115154	1,645.03
Lucy E. Hodge.....	Manchester	115190	241.31
Eleanor J. Annis.....	Manchester	134034	105.51
Robert Laing	Manchester	137449	213.51
Nathaniel Clark	Manchester	143971	153.31
Elizabeth Holden Healy.....	Manchester	147047	100.37
James H. Mendell.....	Manchester	147048	200.75
Clark and Prescott.....	Manchester	148483	150.00
Emily E. Killey.....	Mechanics	7815	2,557.95
Elizabeth Alexander	Mechanics	13382	106.86
Silas C. Stetson.....	Mechanics	13511	159.86
Orra V. Chace.....	Mechanics	13606	441.74
Frank M. Randall.....	Mechanics	13707	105.99
Rachel B. Ried.....	Mechanics	13831	525.84
Frank Murray.....	Mechanics	14204	103.84
Tillie F. Robinson.....	Mechanics	14232	102.05
John C. Peterson.....	Mechanics	14390	100.75
Emma M. Blakeley.....	Mechanics	14627	100.00
Hannah A. Currier.....	Merrimack River ..	42740	755.67
S. P. Cannon	Merrimack River ..	77886	220.55
William W. Ingham.....	Merrimack River ..	77516	749.60
Flora A. Cleworth.....	Merrimack River ..	78273	159.85
Charles H. Robie.....	Merrimack River ..	80024	156.16
Rogler and Grimmmler.....	Merrimack River ..	81685	154.33
George E. Rogers.....	Merrimack River ..	82544	155.62
Cora A. Gile.....	Merrimack River ..	83808	155.65
Fannie L. Roper.....	Merrimack River ..	85642	153.94

Total amount of Special Trust Funds..... \$17,327.28

SUMMARY.

Pine Grove Cemetery Fund.....(Schedule 1).....	\$411,834.62
Valley Cemetery Fund.....(Schedule 2).....	79,477.03
Merrill Cemetery Fund .....(Schedule 3).....	4,045.09
Piscataquog Cemetery Fund.....(Schedule 4).....	11,175.10
Amoskeag Cemetery Fund.....(Schedule 5).....	666.07
Stowell Cemetery Fund.....(Schedule 6).....	207.70
Special Cemetery Trust Funds.....(Schedule 7).....	17,327.28
	<hr/>
	\$524,732.89

INCOME ACCOUNT.

	Amount Jan. 1, 1927	Income 1927	Care of Lots	Expense	Balance Dec. 31, 1927
Pine Grove Cemetery Fund.....	\$32,537.08	\$16,532.30	\$11,573.26	\$315.00	\$37,181.12
Valley Cemetery Fund	19,594.41	3,440.89	1,841.64	10.00	21,183.66
Piscataquog Cemetery Fund.....	2,674.55	489.98	352.50	.....	2,812.03
Merrill Cemetery Fund.....	981.83	172.13	93.00	.....	1,060.96
Amoskeag Cemetery Fund.....	23.24	29.83	19.00	.....	34.07
Stowell Cemetery Fund.....	9.00	4.70	6.00	.....	7.70
Special Cemetery Fund.....	2,473.25	736.19	381.65	.....	2,827.79
Totals	\$58,293.36	\$21,406.02	\$14,267.05	\$325.00	\$65,107.33

RECEIVED FOR PERPETUAL CARE.

PINE GROVE CEMETERY.

Hattie M. Thayer for Edward A. Thayer.....	\$100.00
Emma E. Wallace for Sabina Stone	180.00
Florence H. James for William B. Abbott.....	108.00
Robert R. Plummer, Ex. Estate Henry J. Young.....	150.00
Estate of Frederick A. Colby.....	155.00
Frederick A. Colby Estate by Clara E. Colby.....	200.00
Ellen Anderson Johnson.....	100.00
Alice F. Bailey for Burton and Bailey lot.....	159.50
Edward T. Farrington lot.....	100.00
Frank P. Hall for George W. Reed lot.....	113.70
Frank A. Dockham lot	100.00
Frank J. Abbott for Abbott and Clarke lot.....	162.00

 \$1,628.20

VALLEY CEMETERY.

Mrs. Victor E. Stevens for Gilman Fogg.....	\$142.50
Mrs. Hanable A. Donway	100.00
Mrs. Etta Clark for Caroline Clark.....	144.00
Ellen M. Sleeper for Sherburn T. Sleeper.....	150.00

 \$536.50

PISCATAQUOG CEMETERY.

Mitchell Ward for Baldwin-Ward lot	\$100.00
Estate Clara Ellen Brown, H. S. Brown, Ex. for Samuel Brown lot	100.00

 \$200.00

MERRILL CEMETERY.

Josephine M. Flanders for G. Harvey, S. Wells and R. Flanders lots	\$300.00
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SALE OF LOTS.

NAME	<i>Sale</i>	<i>Per. Fund</i>	<i>Interest</i>	<i>Total</i>
Frank C. Howard.....	\$12.25	\$36.75	\$49.00
M. E. and C. A. Richardson..	52.95	158.85	\$1.00	212.80
Frank R. Roach and Byron E. Harvey	64.55	193.65	.....	258.20
Eugene C. Brigham.....	23.25	69.75	.....	93.00
Samuel Theaker	23.50	70.50	.....	94.00

NAME	Sale	Per. Fund	Interest	Total
Alfred Baines	67.05	201.15	.....	268.20
Richard Artz	11.13	33.37	.....	44.50
Timothy M. Sheldon.....	33.68	101.02	.....	134.70
Bernice M. Curtice.....	55.88	167.62	.....	223.50
Anna J. Sherlock.....	26.13	78.37	.....	104.50
Anna V. Carpenter.....	40.08	120.22	.....	160.30
Charles Lange	26.75	80.25	.....	107.00
Howard I. Russell.....	61.71	185.16	10.94	257.81
Mary E. Carlson.....	27.50	82.50	.....	110.00
Charlie A. Whitney.....	38.96	116.89	.....	155.85
Gertrude L. Marland.....	38.96	116.89	.....	155.85
Rose Mae Kenyon.....	27.23	81.67	.....	108.90
Helene E. Kendall.....	38.96	116.89	.....	155.85
F. Gertrude Goodwin.....	30.00	90.00	.....	120.00
Edwin A. Colby.....	74.25	222.75	.....	297.00
Mary V. Cofran.....	39.33	118.02	.....	157.35
George P. Holt.....	50.63	151.87	.....	202.50
Henry C. Strawbridge.....	25.43	76.27	.....	101.70
Albert Siddall	39.33	118.02	.....	157.35
Minnie A. and David W. An- derson	153.42	460.24	.....	613.66
John Mattson	39.83	119.47	.....	159.30
Joseph Trendler	30.45	91.35	.....	121.80
Frederick W. and Grace E. Hoffman	53.63	160.87	.....	214.50
Percival C. Laraba.....	39.83	119.47	.....	159.30
Anna A. Schmidt.....	38.97	116.88	.....	155.85
Smith and Canfield.....	42.39	127.15	86.42	255.96
Henry K. Stein.....	29.50	88.50	.....	118.00
Clara M. Hanson.....	39.33	118.02	.....	157.35
Bertrand E. Glines.....	29.63	88.87	.....	118.50
Lottie M. Dwire.....	50.83	152.47	5.10	208.40
Ernest D. Mank.....	57.05	171.15	.....	228.20
Nellie M. Cote.....	74.25	222.75	.....	297.00
John Rodgers	51.64	154.91	.....	206.55
Jessie P. Wallace.....	96.00	288.00	.....	384.00
James I. Barclay.....	55.88	167.62	.....	223.50
Miles Wallace	51.07	153.23	.....	204.30
Adelle Hackney	31.85	95.55	.....	127.40
Louise P. Omand.....	63.75	191.25	.....	255.00
Ned L. Merrill.....	43.01	129.04	.....	172.05
Homer L. Brewer	54.88	164.62	40.00	259.50
Bertha Runge	24.03	72.07	.....	96.10
L. Pearl Harris	29.25	87.75	.....	117.00
Bessie E. Maguire	28.25	84.75	.....	113.00
Elizabeth Cunningham	51.30	153.90	.....	205.20
Frederick C. Stagge.....	31.53	94.57	.....	126.10
Jennie B. Parnell.....	100.20	300.60	.....	400.80
Alice B. Chamberlin.....	39.33	118.02	.....	157.35
Maurice R. Corning.....	66.77	200.32	.....	267.09
Benjamin G. Duff.....	39.33	118.02	.....	157.35
Effie Jane Burke	39.34	118.01	.....	157.35
Susan Mitchell	28.85	86.55	2.50	117.90

NAME	Sale	Pcr. Fund	Total
Leslie F. Dow.....	30.00	90.00	120.00
William A. Gage.....	50.63	151.87	202.50
Arthur F. Beck.....	28.15	84.45	112.60
Omer Dallaire	39.83	119.47	159.30
Edith Canney	96.00	288.00	384.00
Charlotte B. Lovejoy	28.03	84.07 30.00	142.10
Ida M. Knox.....	43.01	129.04	172.05
Harold L. Bemis.....	5.00	15.00	20.00
W. S. Canning	52.50	157.50	210.00
L. H. Carpenter and Ralph E. Hall	25.00	75.00	100.00
Frank E. Chandler	2.50	7.50	10.00
George W. Cheney.....	30.00	90.00	120.00
Hans H. W. Cook.....	22.50	67.50	90.00
John Dawson	13.63	40.87	54.50
Alice Dickey	2.50	7.50	10.00
Frank A. Dill.....	2.50	7.50	10.00
Daisy B. Emery	5.00	15.00	20.00
James D. Filleuel	2.50	7.50	10.00
Arthur W. Fisher	2.50	7.50	10.00
Egbert L. Foster	7.50	22.50	30.00
Wilbur W. Hutchins	25.00	75.00	100.00
Willis E. Langmaid	15.00	45.00	60.00
Nils D. Lund	4.44	5.56	10.00
H. W. Mayberry.....	1.25	3.75	5.00
Gilman McAllister	50.00	150.00	200.00
Homer W. Merritt	2.50	7.50	10.00
Charles A. Perry	2.50	7.50	10.00
Paul F. Pollner	27.50	82.50	110.00
Clara E. Sprigg	1.00	3.00	4.00
Annie L. Stevens.....	2.50	7.50	10.00
Rebecca Sullivan	17.50	52.50	70.00
Joseph C. Weed	6.25	18.75	25.00
Alvah D. Wright	2.50	7.50	10.00
James F. Wylie	2.50	7.50	10.00
Total sale of lots	\$3,184.58	\$9,545.73	\$175.96 \$12,906.27

SINGLE GRAVES.

John E. Wheeler	\$10.00	\$15.00	\$25.00
Mrs. Janagiotis Voliotis	10.00	15.00	25.00
Philip Lehoux	10.00	15.00	25.00
Ellen Graves	10.00	15.00	25.00
Henry C. Strawbridge.....	10.00	15.00	25.00
Estate Bernhard Winters	10.00	15.00	25.00
Estate Catherine Bowker.....	10.00	15.00	25.00
Lida M. Carr	10.00	15.00	25.00
Jacob Klooster	10.00	15.00	25.00
Rose M. Allen	10.00	15.00	25.00
Zisis Makris	10.00	15.00	25.00
Andrew Bloutsos	10.00	15.00	25.00

Josephine Rice	10.00	15.00	25.00
Mary Kilpatrick	10.00	15.00	25.00
Markos Papachristos	10.00	15.00	25.00
Estate Ellen Munn.....	10.00	15.00	25.00
Albert Woodin	10.00	15.00	25.00
Robert Mangurian	10.00	15.00	25.00
Aristedes Sakcharis	10.00	15.00	25.00
Koulas Coni	10.00	15.00	25.00
D. P. Mocas	10.00	15.00	25.00
Polxome Makris	10.00	15.00	25.00
Mattie Riley	10.00	15.00	25.00
Anderia Warren	10.00	15.00	25.00
Helen Papanastasiou	10.00	15.00	25.00
Antonio Lygda	10.00	15.00	25.00
Frederick H. Russell.....	10.00	15.00	25.00
	<hr/>	<hr/>	<hr/>
	\$270.00	\$405.00	\$675.00
Allowance on lot purchased	10.00	15.00	25.00
	<hr/>	<hr/>	<hr/>
	\$260.00	\$390.00	\$650.00

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.

I herewith submit the annual report for the year ending December 31, 1927.

IMPROVEMENTS.

Number of—

Old lots bounded with cement bounds.....	22
Old lots improved by grading and seeding.....	29
Sunken graves refilled	785
Loads of clay and gravel used.....	103
Yards of loam purchased	238
Headstones erected	117
Monuments erected	87
Old hydrants repaired	19
Square yards of avenue built.....	1,500
Cement vaults used	66
Cement vaults built	3
Steel vaults used	4
Shrubs planted	300
Trees set out	33
Bodies entombed	51
Cremated bodies interred	9

The work at Pine Grove during the past year has been mostly routine, no large undertakings having been started. A large lawn north of Crescent Avenue was nearly completed: 1,500 square yards of avenues built, using the penetration system. We have commenced grading a section west of Brown Avenue, removing a set of buildings, staking out proposed avenue and doing some filling in. On Brown Avenue and Mitchell Street 962 feet of Link Wire Fence with one 12-foot gate was erected.

A section in the old part of the ground, containing 1,259 square feet, was brought to grade and seeded. We moulded 41 vault covers, 30 stop and waste boxes, 52 fence posts and 4 shells for drinking fountains. We removed 24 dead trees and transplanted 333 trees and shrubs.

Five hundred and fifty-one sunken graves were refilled, 19 old hydrants repaired, 400 feet of 2-inch water pipe was laid and 6 new hydrants put in. The Greenhouses and Chapel were painted on the

outside and all of the avenues were repaired and rolled. We purchased a tractor with snow plow and scraper attachment, and replaced the chassis of the ton truck. 1,240 loads of loam and 103 loads of clay and gravel were used in grading. On the perpetual care lots we used one car of ashes and five and one-half tons of fertilizer.

At the Valley Cemetery repairs were made on the two summer houses. A new cement floor was placed in one and the roof painted on the other one.

One curbing and three iron fences were removed. The channel of the brook was widened at one point and 70 feet of retaining wall built. The Chestnut and Pine Street gates and 560 feet of pipe rail fence were scraped and painted. Repairs were made on the Gale Tomb and fence and the Bailey vault was repointed. Seven hydrants were repaired. Some stone was used on avenues to complete the re-surfacing in the valley and considerable edging and straightening on several of the other avenues was done. The retaining wall on the west line of the E. A. Straw lot was reset, 10 old lots were regraded and four placed under perpetual care. 234 sunken graves were refilled; 124 monuments and markers straightened; 25 corner bounds set; foundations were laid for 2 monuments and 14 headstones and markers; 5 cement vaults were used and there was 25 burials and 51 entombed.

At the Merrill Yard there was one interment; 3 headstones set; one drinking fountain was put in and the tool box replaced.

At the Piscataquog Cemetery there were 4 interments; 1 lot sold; 1 foundation for monument put in; 1 lot regraded and the stone work on the perpetual care lots cleaned.

There was 1 interment at the Stowell Yard; 1 lot regraded; foundations for 1 headstone and 1 monument put in. One interment was made in the Huse Cemetery and 3 headstones set in the Hall Cemetery.

At the Amoskeag Cemetery, in addition to the usual care of the grass and rubbish, we completed taking out the poplar trees; refilled several sunken graves; made repairs on the fence and gates; foundations were laid for 3 monuments and 2 headstones, and 3 interments were made.

INTERMENT RECORD.

Total number of interments, as per last report (P. G. Cem.)	15,319
Number of original interments for the year ending	
Dec. 31, 1927	299
	299
Total number of interments at Pine Grove Cemetery...	15,618
	=====

Number of interments during 1927:

Valley Cemetery	25	
Piscataquog Cemetery	4	
Amoskeag Cemetery	3	
Merrill Cemetery	1	
Stowell Cemetery	1	
Huse Cemetery	1	
		<hr/>
Total number of interments for the year 1927.....	334	=====

Of the above there was:

Deposited in the receiving tomb.....	51	
Interred in Public Lot	27	
Interred in single graves	29	
Interred in Swedish section	4	
Cremated	9	
		=====

The removals within and from the cemetery were as follows:

To private lots	4	
From Pine Grove to other cemeteries.....	0	
From other cemeteries to Pine Grove.....	1	
		<hr/>
Total number of removals	5	

RECORD OF LOTS.

Total number of lots sold to January 1, 1927.....	4,357	
Number of lots sold during 1927 (P. G. Cem.).....	70	
		<hr/>
Total number of lots sold to Jan. 1, 1928 (P. G. Cem.).	4,427	=====
Total number of lots sold at Piscataquog Cemetery during 1927	1	=====
Total single graves sold to Jan. 1, 1927.....	647	
Number of single graves sold during 1927.....	27	
		<hr/>
Total number of single graves sold to Jan. 1, 1928.....	674	=====
Total number of lots plotted and ready for sale.....	398	=====
Total number of single graves plotted and ready for sale..	293	

RECEIPTS AND EXPENDITURES.

Appropriation	\$55,000.00	
Receipts from Cemetery Fund.....	14,267.05	
		<hr/>
		\$69,267.05
Labor as per payroll.....	\$41,256.94	
Miscellaneous expenses	14,578.37	
		<hr/>
		55,835.31
		<hr/>
		\$13,431.74

PINE GROVE CEMETERY.

Cash received for:

Interments and removals	\$3,162.00	
Foundations and grading	2,019.84	
Use of water at houses	21.00	
Use of Chapel	12.00	
Care of lots	1,002.50	
Plants and flowers.....	1,707.24	
Rent of tenements	844.00	
Sale of lots	2,086.35	
Single graves	675.00	
Sundries	645.54	
		<hr/>
		\$12,175.47

VALLEY CEMETERY RECEIPTS.

Cash received for:

Interments	\$193.00	
Care of lots	335.95	
Tomb fees	139.00	
Sundries	291.50	
		<hr/>
		\$959.45

PISCATAQUOG CEMETERY RECEIPTS.

Cash received for:

Interments	\$70.00	
Care of lots	110.00	
Sundries	42.27	
Sale of lots	165.00	
		<hr/>
		\$387.27

MERRILL CEMETERY RECEIPTS.

Cash received for: .

Interments	\$10.00	
Sundries	4.00	
		<hr/>
		\$14.00

AMOSKEAG CEMETERY RECEIPTS.

Cash received for:

Interments	\$28.00	
Foundations	34.00	
		<hr/>
		\$62.00

Superintendent's Receipts for the Year..... \$13,598.19

Treasurer's receipts for:

Sale of lots	\$3,184.58
Interest on lots	43.99
Single graves	260.00

\$30,518.50

In treasurer's receipts for lots and graves..... 2,761.35

Amount turned back to the city..... \$27,757.15

Respectfully submitted,

J. H. ERSKINE,

Superintendent.

REPORT OF SINKING FUND COMMISSIONERS.

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, 1927, together with a schedule of securities contained therein on that date.

Amount of Sinking Fund January 1, 1927..... \$182,222.37

RECEIPTS.

INCOME FOR 1927.

Fund of 1927.

Interest on Bonds	\$200.00	
Interest from Savings Banks.....	684.11	\$884.11

Fund of 1929.

Interest on Bonds.....	\$570.00	
Interest from Savings Banks.....	1,333.68	1,903.68

Fund of 1930.

Interest on bonds.....	\$2,002.50	
Interest from Savings Banks.....	1,626.59	3,629.09

Total Income	6,416.88
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Total	\$188,639.25
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EXPENDITURES.

Paid Refunding Bonds due April 1, 1927.....	50,000.00
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Amount of Sinking Fund December 31, 1927.....	\$138,639.25
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SCHEDULE OF SECURITIES IN SINKING FUNDS.

Fund of 1929.

6 City of Manchester 4% Water Bonds, #22-24, 30-32 inc.	\$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

<i>Deposits</i>	<i>Book Number</i>		
Hillsboro County Savings Bank....	20,558	\$2,356.13	
Merchants National Savings Bank..	200	11,141.18	
Merrimack River Savings Bank.....	77,482	1,863.75	
Manchester Savings Bank.....	110,686	19,242.65	34,603.71
		<hr/>	<hr/>
Total			\$47,603.71

Fund of 1930.

9 City of Manchester 4% Water Bonds, #38-40, 46-48, 54-56	\$9,000.00
15 City of Manchester 4½% School Bonds, #6-20 inclusive..	15,000.00
2 City of Manchester 3½% Improvement #97-98.....	2,000.00
5 City of Boston 3½% Subway Loan, #15756-15760.....	25,000.00
	<hr/>
	\$51,000.00

<i>Deposits</i>	<i>Book Number</i>		
Merrimack River Savings Bank.....	74,146	\$24,250.94	
Manchester Savings Bank.....	97,968	15,784.60	40,035.54
		<hr/>	<hr/>
Total			\$91,035.54

SUMMARY.

Sinking Fund of 1929.....	\$47,603.71
Sinking Fund of 1930.....	91,035.54
	<hr/>

Total amount of Sinking Funds January 1, 1928..... \$138,639.25.

Respectfully submitted,

W. O. McALLISTER,

Treasurer Sinking Fund Commissioners.

ANNUAL REPORT OF THE BOARD OF ADJUSTMENT

For the Year 1927.

*The Honorable
The Board of
Mayor and Aldermen,*

Manchester, N. H.

GENTLEMEN :

We respectfully submit to you herewith our report covering the organization of this Board and its operations in the course of the year 1927.

BOARD OF ADJUSTMENT :

CHARLES F. BOWEN,

Chairman of the Board.

May 1, 1928,
Manchester, N. H.

The year 1927 was one of outstanding importance in the history of building operations in Manchester because on January 18th it became a zoned municipality by enacting into law a system of graduated building and land restrictions.

Prior to 1927, when realty was sold with restrictive provisions these were devised by the individual making the sale who likewise assumed the burden of enforcing conformity with the restrictions.

Ordinary restrictions of this character have been effective in Manchester from the earliest days. A vast number came into existence at the time of the great land sales conducted by the Amoskeag Manufacturing Company and in every year that has passed since then there have been numerous realty transactions with more or less stringent restrictive clauses in the deeds.

The history of private restrictions of this nature shows that where the author of the restrictions maintained a lively and continuous interest in the property he sold the stipulations were rather closely followed but that where such interest did not exist the violation of restrictive clauses was frequent. Few persons cared to expend money and suffer the vexations of court actions to compel compliance.

Such restrictions were designed to insure good neighborhood conditions and they generally accomplished this object. The great charm of Manchester as a residential city must be almost wholly ascribable to their influence. However, their use in the last few generations was sporadic. Every seller of land had his own ideas of how it should be used in the future and there was no definite system or plan to follow.

In 1927, by adopting the zoning ordinance, the City of Manchester, as a corporation, placed upon every parcel of real estate within the city limits certain definite restrictions, these restrictions varying in a practical manner with the particular locality and the use for which it seemed upon careful study to be best adapted.

These restrictions represent, in a manner of speaking, the "stake" which the City as a whole has in the property of its individual citizens, this interest being based upon the right and the duty of the state as a sovereignty and by it delegated to the city to protect the health, morals, safety and general welfare of the community.

The securing of adherence to these wholesome regulations is now the concern of the city government and violations are punishable in a manner similar to that provided in cases of transgression of other city ordinances. Thus, the important function of basic building and land restriction has passed from the relatively weak hands of the private citizen and has become the duty of the municipality.

The Board of Adjustment, provided by the statute and empowered to exercise discretion in specific instances where it can be shown that the regulations fret and gall unnecessarily, has had the opportunity to study the operation of the new law at close range for the last nine months of 1927. The strongest evidence has been to the effect that, although the ordinance has the full force of law behind it, the protection it affords property owners—in the minds of a majority of such—greatly outweighs the limitations imposed.

Secretary Hoover has characterized this class of ordinance as a "reasonable neighborly agreement as to the use of land," and at many of its public hearings the Board has observed with interest the earnest demonstrations which whole neighborhoods have staged.

It is manifestly impossible to estimate even approximately the dollar value of property damages which have been averted by the operation of the zoning ordinance during its short period of effectiveness but, judging from the facts in the cases decided by the Board and from various other data at hand, it is felt that no error by exaggeration is made when the total is figured at several hundred thousand dollars. Unquestionably, the ordinance has demonstrated its great value and its importance will be better realized after it has been in operation over a period of years.

AUTHORITY FOR AND APPOINTMENT OF:

The Board of Adjustment was created under the authority of Session Laws of 1925, Chapter 92, entitled "An Act to empower municipalities to adopt zoning regulations."

The local zoning ordinance, passed by the Honorable The Board of Mayor and Aldermen on January 4th, 1927, was signed by His Honor, Mayor Arthur E. Moreau, on January 18th, 1927. At a meeting of the Board of Mayor and Aldermen held on February 15th, 1927, the following were appointed by the Mayor to serve as members of the Board of Adjustment from the districts provided by the ordinance for terms of three years, these appointments being laid over under the rules until the meeting of March 1st, 1927, when they were duly confirmed:

District No. 1—LEANDRE CHARBONNEAU,
District No. 2—CHARLES F. BOWEN,
District No. 3—WILLIAM A. BURGESS,
District No. 4—A. HENRY QUIGLEY,
District No. 5—OREN L. HAZELTON.

POWERS OF THE BOARD OF ADJUSTMENT:

Under the statute certain discretionary powers are conferred upon the Board of Adjustment which, in effect, constitute it a species of equity court and its decisive acts are strictly limited to cases where one or more of the following conditions is in evidence:

1. Where it is alleged there is error in any order, requirement, decision, or determination made by an administrative official in the enforcement of this act or of any ordinance adopted pursuant thereto;
2. Where there exist special exceptions to the terms of the ordinance upon which the Board is required to pass under such ordinance; and
3. Where it is alleged that, owing to special conditions, a literal enforcement of the provisions of the ordinance would result in unnecessary hardship, and so that the spirit of the ordinance shall be preserved and substantial justice done.

Subject to and in harmony with the preceding powers conferred by the statute, the Zoning Ordinance granted the Board of Adjustment discretion in the following categories:

- (1) Permit the erection of additional buildings or the enlargement or alteration of existing buildings on the same or an adjacent parcel of land, each in the same single or joint ownership of record at the time it is placed in a district, for an existing trade, business, industry or other use prohibited in such district.

(2) Permit the substantial restoration or reconstruction within twelve months of a non-conforming building damaged by fire, explosion, flood, riot, act of the public enemy or accident of any kind to an extent that the estimated cost of such restoration exceeds seventy-five percent of its fair value immediately prior to such damage, and permit the continuation of a non-conforming use existing in a building so damaged immediately prior thereto.

(3) Permit a non-conforming temporary building or use incidental to the development of a neighborhood for an initial period of not more than two years, and in the case of a building only upon application accompanied by a bond and bill of sale to the city, effective in case the building is not removed prior to the expiration of the permit. Permits may be renewed by the Board for successive periods of not more than one year each.

(4) Permit in any district an aviation field, greenhouse, cemetery, hospital, sanitarium, correctional institution, municipal, philanthropic or similar use.

(5) Permit a garage, filling station or stable otherwise excluded, provided there are on file with the Board the written consents of the owners of seventy-five percent of all the frontage of the following property, exclusive of the lot for which the permit is sought and exclusive of all lots used for such a garage, filling station or on which such a building is permitted: (a) all lots within one hundred and twenty feet of such lot; (b) all additional lots abutting on any street or alley to which such garage, filling station or stable is to have vehicular access, or on a street or alley in substantially direct continuation thereto and within three hundred feet of the site of the proposed building. Where a portion of a lot is within the above limits a length of frontage equal to the width of such portion only shall be included. On a corner lot the longest side abutting on a street to which such garage, filling station or stable is to have vehicular access only shall be included. In the case of a garage in a single or general residence or apartment house district the business of repairing shall not be conducted and not more than one commercial automobile shall be stored.

(6) Permit in a commercial district a building or use otherwise excluded, provided such building or use is distinctly incidental and essential to a use of a plant or building with a series of buildings permitted in such a district, provided not more than twenty percent of the total combined floor thereof is to be so occupied, provided that not more than twenty percent of all the employes are to be engaged therein, and provided that no building or use otherwise prohibited in the district is located within fifty feet of any street line or lot line unless such line faces or adjoins property in an unrestricted district.

All questions involving the general location of the zoning lines as indicated on the master map forming part of the Zoning Ordinance and all questions relative to the general restrictions of the ordinance are matters for the attention of the Board of Mayor and Aldermen and are not within the jurisdiction of the Board of Adjustment.

The jurisdiction of the Board of Adjustment extends only to the particular and specific classes previously enumerated, i. e.—The appeal must be made on the grounds that

(a) The Superintendent of Public Buildings erred in his interpretation of the Zoning Ordinance, or

(b) That the case falls in one of the six classes specified in the Zoning Ordinance where the Board of Adjustment is required by the Board of Mayor and Aldermen to use discretionary power, or

(c) The facts must clearly show that a literal enforcement of the Zoning Ordinance would result in a genuine hardship, that the granting of a variance under the circumstances will not be contrary to the public interest, that the spirit of the ordinance will not be violated and that substantial justice will result for the appellant and for the city as a whole.

It is to be noted that appeals may be taken to the Board of Adjustment not only by a person who has been denied a permit by the Superintendent of Public Buildings but also by any person or by any officer, department or commission of the city government aggrieved by the granting of a permit to any person or group.

ORGANIZATION OF THE BOARD:

The Board of Adjustment was organized at a meeting held at the executive offices, City Hall, on March 4th, 1927, at which time the oath of office was administered by the City Clerk. Charles F. Bowen was unanimously elected chairman for a term of one year and Oren L. Hazelton, clerk, for a like period.

The employment of an assistant clerk at the rate of \$100 per annum was authorized and, this action having been duly approved by the Honorable The Finance Commission of Manchester, Miss Regina C. Landregan became assistant clerk of the board and served in that capacity until July 15th, 1927, when her resignation was reluctantly accepted and Harold S. Stevens appointed to fill the vacancy thus created.

Through the courtesy of the aldermanic committee on lands and buildings office space was provided on the third floor of City Hall, the room renovated and furnished and made into an almost ideal place in which to hold the many public hearings held by the Board of Adjustment.

A system of procedure and forms was gradually developed by the chairman as a result of the experience of the board. These have now reached a settled state and, it is believed, constitute as good a system as is in use by any similar board in the country and better than the majority.

RULES AND PROCEDURE:

In the early stages of its existence the Board held a series of weekly informal hearings designed to acquaint persons who had been refused building permits with their rights under the new ordinance and to advise them, in a general way, as to the proper course to pursue.

This work was carried on in conjunction with the Building Department and printed forms were prepared by the Board giving a digest of this information and sent out by the Building Department with each permit refusal.

For the first six months the Board was very busy explaining the nature of the new restrictions imposed by the Zoning Ordinance. Every member gave freely of his time to eliminate controversy and misapprehension and the chairman of the board wishes to publicly thank and compliment his fellow commissioners for a remarkable example of effective public service.

It was found desirable and practically necessary to require the payment of a \$10 fee or, more exactly, an advance of that amount against accruing expense. It was felt that without such a regulation the majority of cases where the Building Department had denied a permit would immediately be appealed resulting in a volume of cases which would clog the machinery of the Board. A great many appeals would undoubtedly be taken where the facts did not warrant such action and the time and energy of the men serving without salaries or expense accounts on the Board would be taxed beyond reason with hearing numerous baseless and trivial claims.

In other cities where Boards of Adjustment are functioning the practice as to expenses is varied. In some instances a \$10 fee is charged and, in addition, the labor and expense attendant upon the advertising and proper notification of the public hearings is a burden upon the appellant. Some cities go so far as to require that a large signboard be erected upon the premises in question, giving public notice of the hearing, the expense being born by the appellant.

We have deemed it wise in Manchester to do all of this work ourselves and the Board has done so from the start. Legal notice of the hearing is given by an advertisement printed in *The Union*, *The Leader* and *L'Avenir National*. The parties in interest and abutting property owners are sent special notices by registered mail, return receipt requested, these receipts constituting the Board's evidence that due notice has been afforded.

In sending notices to abutters the Board has been very liberal in the interest of the neighborhoods. The newspaper advertising and the notices sent to the appellant and the Superintendent of Public Buildings would constitute due legal notice under the statute but the Board has gone further than this and has, in every case where possible, given individual notice to the owners of the three lots across the street, the owners of the lots on either side and the owners of the three lots across the backstreet.

During the year 1927, as will be seen from the financial statement appearing later in this report, the average cost of these public hearings was \$15.09, of which the appellant has paid \$10 and the City of Manchester \$5.09, besides furnishing the hearing room and the members of the Board.

The Board has made a careful study of its position in the matter of division of costs by requiring a \$10 fee and believes that the present arrangement is equitable and fair. This view has been upheld by the city solicitor. To oblige the municipality to pay all the expenses of the public hearings would amount to making the public in general stand the full costs of an action which was important mainly to a single property owner. The Board of Adjustment functions like a court of equity where the government provides the mechanism but the litigants must pay the costs. If account be taken of the rent equivalent, lighting, use of furniture, etc., in connection with the Board's offices, it will be found that in reality the city is standing a much greater percentage than 50% of the costs of the public hearings under the Zoning Ordinance and it hardly seems that there can be any ground for complaint.

The standing rules of the Board, as of December 31st, 1927, are as follows:

RULE I. All appeals must be accompanied by a check or postoffice money order, payable to the City of Manchester, in the sum of \$10. (*Adopted March 4th, 1927.*)

RULE II. Four members of the Board present shall constitute a quorum at any legally convened formal meeting. (*Adopted March 4th, 1927.*)

RULE III. Notice of appeal shall be filed by the appellant within thirty days from the date of notice from the Superintendent of Public Buildings that a building or other permit has been denied. (*Adopted March 4th, 1927.*)

RULE IV. All *variances* granted by the Board shall be revoked automatically at the end of six months from the date of same unless substantial progress has been made on the proposed construction or build-

ing, this rule to form part of and appear in every decision rendered by the Board. (*Adopted August 22d, 1927.*)

RULE V. In every case where *variances* from the terms of the Zoning Ordinance are granted with conditions, said conditions shall be set forth in the form of a supplement to be signed in triplicate by the chairman of the Board of Adjustment and the *owner* of the property in question, one copy to be filed with the Superintendent of Public Buildings, one copy to accompany the issued permit and one copy to be returned to the Board of Adjustment; and one of the conditions shall be the following: "Non-conformity with anyone of the foregoing conditions shall operate automatically to revoke this authorized *variance* from the terms of the Zoning Ordinance and the permit involved shall not be valid unless this supplement shall have been executed in triplicate by the *owner* of the property." (*Adopted August 22d, 1927.*)

RULE VI. Any communication purporting to be an appeal, application or petition shall be regarded as mere notice of the intention to seek relief until it is filed on the form required by the rules of this Board. (*Adopted August 22d, 1927.*)

RULE VII. In cases where an existing foundation or structure is remodelled, under a permit to alter, into one otherwise excluded under the terms of the Zoning Ordinance, the Board will assume that where such intended alterations amount to as much as fifty percent of the previously existing foundation or structure there is *prima facie* evidence of an attempt to evade the terms of the Zoning Ordinance and due weight will be attached to this circumstance in considering an appeal where the prayer is that the work may be completed as originally planned. (*Adopted August 22d, 1927.*)

RULE VIII. Before any appeal will be heard by this Board, the appellant shall file a plot plan, drawn to scale, showing clearly the various dimensions of the lot or lots and of any existing or proposed structures, indicating the various angles and the distance from the said structures to one another and the sides of the lot or lots; showing the points of the compass, so as to establish the true location and position of the property which is the subject of the appeal. (*Adopted October 24th, 1927.*)

The following order and procedure is followed at the various meetings of the Board:

- (1) Citation of calendar number of case, name of party and the premises.

- (2) Reading of notice of appeal and hearing.
- (3) Appearances :
 - (a) Calling of appellant ;
 - (b) Calling of persons summoned.
- (4) Hearing of appellant, under oath.
- (5) Hearing of others favoring the petition, under oath.
- (6) Hearing of objectors, under oath.
- (7) Hearing of Fire Department, if represented and desiring to be heard.
- (8) Hearing of Health Department, if represented and desiring to be heard.
- (9) Hearing of Superintendent of Public Buildings, if represented and desiring to be heard.
- (10) Call for any other persons present who desire to appear for or against the petition and who otherwise shall hold their peace.
- (11) Taking of case under advisement.
- (12) Adjournment of public hearing.
- (13) Viewing of premises by Board, if necessary.
- (14) Field meeting, if necessary.
- (15) Administrative session :
 - (a) Reading of minutes of previous meeting.
 - (b) Unfinished matters from preceding meeting.
 - (c) Bills against the Board and finances generally.
 - (d) Decision on matter under advisement.
- (16) Adjournment of administrative session.

FINANCES :

The following is a classification of the expenses of the Board in the course of the period March 4th to December 31st, 1927 :

Advertising :

Union-Leader Pub. Co.	\$137.00	
L'Avenir National Pub. Co.	\$53.40	
Less refund	5.70	47.70
	<hr/>	<hr/>
		\$184.70

Printing:

Hopkins Printing Co.	\$9.50	
The Keystone Press	13.50	
The Ruemely Press	22.00	45.00

Stationery and Supplies:

W. P. Goodman.....	\$39.87	
Less refund	18.26	21.61

Postage and Registry:

J. H. Geisel, postmaster.....		41.50
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Shorthand Reporter:

F. E. Shurtleff		26.70
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Salary of Assistant Clerk:

Miss Regina C. Landregan.....	\$36.48	
Harold S. Stevens.....	46.57	83.05

Refund of cash payment:

Charles F. Bowen		4.95
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Total Expenditures		\$407.51
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GENERAL FINANCIAL STATEMENT:

Appropriation, by municipal transfer.....	\$550.00
Total expenses	407.51

Balance, unexpended at close of year.....	\$142.49
Revenue of Board from fees, delivered to City Treasurer...	280.00

Total turned into unexpended balance.....	\$422.49
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OPERATING COSTS:

Number of public hearings held	27
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Revenue of Board from fees collected during 1927.....	\$280.00
Less \$10 for one appeal scheduled but not heard in 1927	10.00

Net Revenue during 1927	\$270.00
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Average expense for each hearing.....	\$15.09
Fee paid by appellant in each case.....	10.00

Approximate average cost to city of each hearing, net..	\$5.09
	=====
Total net cost to city for operations of the Board in 1927..	\$137.51
	=====

From this summary it will be seen that the important work done by the Board of Adjustment in the course of the year 1927 was done at the trifling cost of \$137.51. This figure is low when it is considered that there is always a little lost motion in getting a new board into operation. During the last half of 1927 the newspaper advertisements were changed so that this cost was reduced by practically 50%. Most of the forms of the Board are now stabilized and supplies are on hand for a considerable period so that it should be possible in 1928 to make an even better showing financially.

When it is realized that at an expense to the municipality of about \$137 property damages amounting to over \$100,000 were actually averted by the action of the Board of Adjustment the handsome profits accruing from the Zoning Ordinance and the Board will be appreciated.

SUMMARY OF THE DECISIONS.

In deciding the numerous cases which came before the Board in 1927 the policy was to grant *variances* only where justice clearly required the same. It was felt that a little strictness in the early stages of the zoning system would make the path easier later.

The following report of progress will show that in only three cases was the appellant's prayer granted. In the other cases, where the appeal was not denied it was granted only upon severe conditions. In six of the cases where a permit was authorized on strict conditions the parties decided not to avail themselves of the same and re-planned their proposed construction so as to conform with the zoning ordinance.

DOCKET.

Number of appeals filed to Dec. 31, 1927.....	28
Number of advertised public hearings held.....	27
Number of cases pending Dec. 31, 1927.....	1

MISCELLANEOUS APPLICATIONS.

Requests to re-open granted	0
Requests to re-open denied.....	1
Requests to amend granted.....	2
Requests to amend denied	0
Requests for modification granted.....	2
Requests for modification denied.....	1

DISPOSITION OF CASES.

Appeals granted	3
Appeals denied	5
Appeals granted conditionally	19

MISCELLANEOUS ACTIONS.

Cases re-opened by the Board, without requests.....	5
Orders modified by the Board.....	5
Permits revoked by the Board.....	0
Permits granted by the Board, directly.....	1
BILLS IN EQUITY.	
Cases appealed from decisions to courts.....	1

MEETINGS OF THE BOARD.

Informal hearings	3
Informal conferences	6
Public hearings	27
Administrative meetings	14
Field meetings	11
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Total number of meetings of the Board.....	61

We print herewith a digest of the decisions of the Board during the year 1927, indicating the nature of the case, the action taken by the Board and the conditions, if any, imposed:

- Cal. No. 1-27-Z0. Alfred G. Boucher, appellant, 228 Boutwell street. To build 2-stall private garage in front yard at same address. Authorized with strict conditions relative to location, materials of construction, type of doors to be used, covering of roof with loam and keeping sodded permanently.
- Cal. No. 2-27-Z0. Otto Pearson, 74 Buzzell street, appellant. To enlarge 4-stall private garage at same address, being in a general residence district, by adding 2 stalls. Authority refused.
- Cal. No. 3-27-Z0. Harold W. Clock, 104 Everett street, appellant. To build 1-stall private garage at same address, being in a single residence district and violating side and rear yard requirements of the ordinance. Authority refused.
- Cal. No. 4-27-Z0. Meredic Roberge, 31 Clinton street (rear), appellant. To enlarge 1-stall private garage at same address by adding 1 stall, the same being located in a private development and violating area and front yard requirements of the ordinance. Work

had been approximately 95% completed at time of appeal, without a building permit, due to misunderstanding on part of appellant. Authority granted.

Cal. No. 5-27-Z0. Mrs. Edith S. Dodge, 217 Ash street, appellant. To build 2-story sun porch at 243 Ash street, 11 feet in depth, same being in violation of front yard and maximum area requirements of the ordinance. Authority granted for such porch nine and one-half feet deep.

Cal. No. 6-27-Z0. Mrs. Anne L. McAllister, 31 Hubbard street, appellant. To build 2-family house at corner Weston and Lowell streets, being in violation of front and rear yard requirements. Authority granted strictly on certain conditions as to depth of rear and front yards, width of east side yard, non-occupancy of west side yard and location of rear entrance steps and the garage.

Cal. No. 7-27-Z0. Kasimioras Lukasawicus, 276 Concord street, appellant. To build 8-stall garage at same address, same being in violation of maximum garage requirements of the ordinance. Authority granted strictly on conditions as to exact location, type of construction of the garage and non-occupancy of space in front of same.

Cal. No. 8-27-Z0. Mrs. Minna E. Flynn, 169 Walnut street, appellant. To build 2-stall private garage, 20 feet from street line, on lot on Beech street in rear of above address, the same being in violation of provisions of the ordinance as to building of private garage on lot not occupied by dwelling and location upon the premises. Authority granted strictly on condition that garage be no closer than 32 feet to line of Beech street, stipulating roof pitch, dimensions of garage, widths of yards and kind of driveway.

Cal. No. 9-27-Z0. Albert Mongeon, 44 Theophile street, appellant. To build eight brooder houses at same address, being located in a general residence district. Authority granted strictly on condition that the brooder houses be maintained on skids, locating their position on the lot, making their sanitary condition subject to regulation of the Board of Health and specifying that the structures shall be entirely removed from the lot by Dec. 31st, 1928.

Cal. No. 10-27-Z0. Edward B. Stearns, 548 Belmont street, appellant. To complete construction (begun under a permit to alter barn) of a three-stall private garage at 608 North River road, the same being in a single residence district and in violation of the provisions of the ordinance as to number of stalls and location on the premises. Authority granted (approximately 30% of the

work having already been completed at time of appeal) strictly on condition that none of the stalls shall be rented and shall be used only for housing the cars of the appellant and those of his guests and specifying that not more than one commercial vehicle shall be kept therein.

Cal. No. 11-27-Z0. Adrien J. LaBonte, 432 Hanover street, appellant. To complete the construction of a four-stall private garage on Front street (nearly opposite the State Industrial school), the same being in a general residence district and violating the provisions of the law relative to number of stalls. Authority granted strictly on condition that the stalls shall be occupied only by the cars of the appellant or those of his guests, that none shall be rented and that not more than one commercial vehicle shall be kept therein.

Cal. No. 12-27-Z0. Manchester Poster Advertising Company, 30 Bridge street, appellant. To build a wall and field sign at 321 Kelley street. Authority refused.

Cal. No. 13-27-Z0. Manchester Poster Advertising Company, 30 Bridge street, appellant. To build two poster advertising signs on the Hooksett road (Daniel Webster Highway) between Day and Crosby streets. Authority granted strictly on conditions relative to the location of the boards and subject to a prior delivery to the City of Manchester of a bill of sale for the structures and a bond covering the costs of their removal, the permit to become void on April 1, 1933, on which date the appellant agrees to have the signs entirely removed.

Cal. No. 14-27-Z0. Charles S. Caron, 153 J. Hall Road, appellant. To build 10-stall private garage near corner of Valley and Massabesic streets. Authority granted for construction of eight-stall garage strictly on conditions as to distance from line of street, nature of roof and doors.

Cal. No. 15-27-Z0. Mrs. Antonina M. Makara, 39 Bridge street, appellant. To make an addition to the front of and remodel barn at 21 Ash street (rear) into 3-stall private garage. Authority granted for addition to the rear measuring three by twenty-six feet and strictly on condition that certain of the walls be brick-filled, existing openings filled and prescribing the type of doors to be used.

Cal. No. 16-27-Z0. Mrs. Emma Sundeen, 473 Bridge street, appellant. To build 2-stall private garage at corner of Weston and Bridge streets, same being in a general residence district and in violation of provisions of the ordinance as to garage location. Authority refused.

- Cal. No. 17-27-Z0. William Neugebauer, 120 Riddle street, appellant. To build 4-stall garage in rear of same premises, facing on Tilton street and two feet from the line of Tilton street, being in violation of the provisions of the ordinance relative to garage location. Authority granted for the erection of a 2-stall garage and specifying the exact location of the same, together with the type of roof and doors to be used.
- Cal. No. 18-27-Z0. Genest Brothers, 640 Harvard street, appellant. To build loading platform on west side of existing bakery plant at same address. Authority granted for addition on east side of the premises and specifying the dimensions.
- Cal. No. 19-27-Z0. Wilfred E. Burpee, 353 Walnut street, appellant. To build sun porch at same address, same being in violation of side yard regulations. Authority granted.
- Cal. No. 20-27-Z0. Adrien J. LaBonte, 432 Hanover street, appellant. To build 7-stall garage in rear of apartment houses at 384 Hanover street. Authority granted for erection of 6-stall garage and specifying type of roof, covering of the same, type of doors and exact dimensions and location of the garage.
- Cal. No. 21-27-Z0. Arthur A. Montplaisir, 791 Hanover street, appellant. To build (a) 1-stall private garage at same address, close to Massabesic street, same being in violation of regulations as to garage location and, also (b) to build 2-stall private garage on lot next adjoining the same premises on the west, close to Massabesic street, the same being in violation of the regulations covering garage location. Authority granted in matter (a) to build one-story fireproof garage with slow-burning roof situated not less than 18 feet from Massabesic street and specifying the exact location otherwise. In matter (b) authority refused, appellant having been able by advice of the Board to meet the requirements of the Zoning Ordinance.
- Cal. No. 22-27-Z0. Miss Mary E. Nolan, 187 Pine street, appellant. To build 3-stall private garage at same address, premises being located in a general residence district and violating maximum area regulations. Garage to be accessory to an existing 3-family dwelling. Authority granted strictly on conditions covering location and dimensions of the structure and the type of roof and covering.
- Cal. No. 23-27-Z0. Miss Anna Belisle, 159 Hall street, appellant. To build 4-stall private garage of peculiar shape in rear of 6-tenement block at same address. Authority granted for erection of

four-stall garage of less objectionable design and strictly on conditions covering the type of roof, covering of same, location of and dimensions of the garage.

Cal. No. 24-27-Z0. Alfred Deveault, 150 Orange street, appellant. To enlarge barn at same address so as to provide accommodations for three automobiles. Premises situated in an apartment house district and existing two-and-one-half-story dwelling being remodeled so as to accommodate three families. Cellar of barn in question should have been filled prior to use of barn as garage (as it was being utilized at time of the appeal) and any authority granted by the Board would have made as a condition a requirement that this cellar be filled up; also (because the barn was joined to the dwelling) to conform with the Building Code the entire south wall of the barn would have to be filled to the underside of the roof with either brick and mortar gypsum block or concrete and all openings closed up; the proposed addition on the west of the barn would necessarily have to be of fireproof construction and the entire west wall of the barn extending above the addition filled to the roof lines in a manner similar to the south wall (because within eight feet of a dwelling, as prescribed in the Building Code). The cost of this construction would be practically prohibitive. As this situation seemed fraught with potential dangers of fire hazard and the granting of authority would tempt to evasion of the conditions, the authority was refused.

Cal. No. 26-27-Z0. Joseph E. Faltin, 504 New Mast road, appellant. To build four-stall garage to accommodate three commercial vehicles and one pleasure car on lot next south of above address, same being situate in a general residence district. The garage was to be located 105 feet back from the line of New Mast road and the understanding was that a dwelling would at some time be erected between the garage and the road. Appellant claimed lot had been used for open storage of several trucks prior to enactment of the Zoning Ordinance and pointed out that by moving the garage back twenty-five feet it would be wholly in the town of Goffstown. Authority granted strictly on condition that no repair work other than ordinary servicing be carried on, the exact location and dimensions of the building, specified and the nature of its roof stipulated; that entrance shall be via a single 12-foot driveway and that the balance of the lot toward the highway shall be cleaned up, graded and maintained as a lawn until a dwelling is erected thereon.

Cal. No. 25-27-Z0. Herman C. Stache, 683 Second street, appellant. To build a workshop and garage for two automobiles between Hale, Harwell and Schiller streets, same being in a general residence district and required as a necessary extension of a general florist business. Authority granted for a 2-stall garage and workshop strictly on condition that it conform to certain dimensions and that the roof be of the pitch type with specified windows opening from the blind attic.

Cal. No. 27-27-Z0. Fortunat Robert, 485 Lowell street, appellant. To erect 2-stall private garage adjoining the premises in question, permit having been refused by the Building Department because of the peculiar location with respect of the two lots adjoining the premises. Authority granted for a 2-stall private garage in conformity with Sect. 523, Art. 7, Building Code (which the appeal was evidently intended to circumvent), with a roof of the slow-burning type, hip design and strictly specifying the exact location of the garage.

SPECIAL PERMITS :

Under the terms of Sect. 14, Par. 2, sub-par. 4, Zoning Ordinance, the Board granted a special permit upon application by the Board of Recreation and Aviation Trustees to lay out, construct and maintain an aviation field in a certain district.

GENERAL :

During the year 1927 the Board gave the general operation of the Zoning Ordinance careful and detailed study and they report to your Honorable Board that in their opinion the ordinance is gradually becoming familiar to the public and its advantages evident.

AMENDMENTS TO THE ORDINANCE :

The Board believes it to be a fact that many property owners have made heavy outlays believing that their developments would be protected in the future by the present provisions of the ordinance. For this reason, and for the general one that laws concerning real estate should be mainly stable, the Board strongly recommends that no important changes be made at this time in the existing ordinance. In this position the Board of Adjustment has the approval of the City Planning Board which, in its report for 1927, strongly recommended (after careful study) that no important changes be made.

It is felt, however, that a slight change should be made in the regulations covering private stall garages in the apartment house

districts so as to authorize the Building Department to issue permits at the rate of one stall for each family housed in an existing dwelling, the total accomodation not to exceed six stalls; and, further, to permit the Building Department to similarly grant permits in other districts of the city in cases of multi-family houses already standing on a lot; all such permits to be predicated upon compliance with the other regulations of the Zoning Ordinance. Such an amendment would be but fair to owners of multi-family dwellings and, at the same time, it would relieve the Board of Adjustment of a certain amount of detail which could just as well be handled by the Building Department.

The Board also suggests that the present situation where petroleum storage is governed by a statute and beyond the control of the municipality should be corrected as soon as possible in the interests of public safety and welfare by an amendment which might take the following form:

“Amend Sect. 7, sub-paragraph 29, by adding the following :
‘in the case of storage (other than in tanks customarily incident to filling stations), unless in a location and manner authorized by the Board of Adjustment, upon due appeal;’ so that the sub-paragraph as amended shall read as follows :

“‘Petroleum or other inflammable liquids: production or refining; in the case of storage (other than in tanks customarily incident to filling stations), unless in a location and manner authorized by the Board of Adjustment, upon due appeal.’”

CONCLUSION :

In conclusion we wish to state that it is our purpose to make the Board self-supporting, or as nearly that as possible, during the coming year. We appreciate the help and advice which we have received from your Honorable Board and from various other departments of the city government in making what we consider to have been a good record during the year just closed.

Respectfully submitted,

CHARLES F. BOWEN,

Chairman of the Board.

May 1, 1928,
Manchester, N. H.

*To the Honorable
The Board of Mayor and Aldermen,
Manchester, New Hampshire.*

ANNUAL REPORT OF THE FINANCE COMMISSION OF THE CITY OF MANCHESTER, N. H.

For the Year 1927

The following is a report of the activities of the Finance Commission for the year 1927, which is the seventh year of its existence:

There were forty-three meetings during the year.

The first business of the year was the consideration of the Appropriation Budget, which took three meetings before it was finally approved. Two reductions were made: one for Traffic Signal System from \$20,000 to \$10,000, and the other reduced the Publicity Fund from \$5,000 to \$2,500.

Resolutions for bond issues and the sale of these same bonds were approved in the aggregate amount of \$400,000, divided as follows: \$200,000 for permanent streets, \$75,000 for new sewers, and \$125,000 for macadamizing existing highways.

Temporary loans in anticipation of taxes for general purposes were authorized to the extent of \$2,000,000. However, the amount of \$1,550,000 only was borrowed and \$50,000 of this amount was borrowed only for a few days.

There were temporary loans authorized to the amount of \$98,000 for various specific purposes: \$8,000 for a cement wall in Simpson Park, \$15,000 for the construction of our Aviation Field, \$7,000 for Special Tax Collecting Agents, \$8,000 for a permanent roadway to the Weston Observatory, and \$50,000 for the purchase of Textile Field, \$10,000 of which was paid this year, and similar payments to be made for the next four years.

Claims against the City of Manchester were approved to the amount of \$2,872.45.

This Commission granted several requests to various departments.

The Police Department was given permission to exchange old motorcycles for new, and to buy two additional new ones, and also to exchange two Ford automobiles for two Chevrolets. This department has also acquired a new patrol wagon.

The Highway Department was given permission to buy two steam rollers and two trucks, and allowed \$200 to buy a parcel of land required for a highway.

The Fire Department wished to purchase a used Packard car for the amount of \$1,800, but this was disapproved, and the purchase was only approved in the amount of \$1,500.

The Cemeteries Department was allowed to exchange a Ford ton truck, and to purchase a tractor with equipment for same.

There was approved a transfer of \$250 from appropriation of City Planning and Zoning Board to Board of Adjustment since the former Board was discontinued.

The Board of Registrars were allowed to hire a clerk for the extra work caused by the Special Election.

The contract for the construction of our Aviation Field was approved in the sum of \$9,000.

The appointments of two new inspectors were approved for the Health Department.

All the bills paid in the twelve months of the year were examined and approved by this Commission.

A few increases in wages were approved during 1927, and they are as follows:

Two members of the Engineer's Department received increases to the amount of \$200 and \$150, respectively.

One clerk in each the Health, the Cemeteries and the Registrar's Departments was increased to \$25 per week.

The School Department increased two janitors to the amount of \$182.66, and one teacher to the amount of \$100. In this department also the Assistant Superintendent has taken over the duties of purchasing agent, and his salary was increased to \$4,500. The request for an increase for a clerk in this Department was disapproved.

The increases in the Fire Department to take effect in the new year were as follows:

Chief	to	\$4,500
Senior Deputy	to	3,000
Junior Deputy	to	2,900
Supt. Fire Alarm	to	2,500
Supervisor of Motors	to	2,050

The matter of the purchase of the Hoyt Administration Building for School purposes was taken into consideration.

Respectfully submitted,

FRANK H. EMERSON,
MICHAEL T. BURKE,

Commissioners.

REPORT OF THE ACTIVITIES OF THE CITY PLANNING BOARD.

During the year 1927.

CITY PLANNING BOARD

MAYOR ARTHUR E. MOREAU, *Ex-Officio*

Chairman of the Board

CHARLES F. BOWEN

Clerk

ALBERT J. REED

Committee on the Comprehensive Plan

WILLIAM C. SWALLOW, *Chairman*

ALDERMAN HAMILTON M. HENRY

REINHARDT HECKER

ALBERT W. LACROIX

ARTHUR J. PROVENCHER

Committee on Streets and Transportation

JOHN A. MUEHLING, *Chairman*

ALDERMAN FRED HECKER

EUGENE D. DUBOIS

ALBIN GUSTAFSON

ALEXANDER N. GAKIDIS

Committee on Parks, Playgrounds and Open Places

LUCIEN H. GOSSELIN, *Chairman*

ALDERMAN GEORGE J. RHEAULT

HERMAN C. STACHE

THOMAS M. SMITH

FRED W. LAMB

*The Honorable
The Board of
Mayor and Aldermen,*

Manchester, N. H.

GENTLEMEN :

The City Planning Board came into existence at a meeting called by His Honor, Mayor Arthur E. Moreau, on August 9th, 1927. It is an outgrowth of the former City Planning and Zoning Board which had initiated and carried on this phase of municipal activity for several years.

Upon the successful completion of the great campaign in favor of zoning in Manchester, the secretary of the board earnestly recommended to the Mayor that the then existing board be abolished because its major project had been accomplished and because, due to its size—it was the largest planning Board in the United States—it was almost impossible to function legally. It was also recommended that a board composed of not more than five members, consisting of those who had displayed the greatest interest in the work of the board thus far, be appointed.

As finally appointed, the Board comprised the three members of the Aldermanic Committee on City Planning, one citizen from each ward of the city and one member from the Board of Adjustment, this board to serve during the term of the appointing mayor.

The new board met at the call of the Mayor on August 9th, 1927, and affected a partial organization which was completed as a result of the labors of a special committee on organization.

PROJECTS BEFORE THE BOARD.

The following projects were accepted by the Board for the purpose for study and investigation :

Project No. 1—Proposal to prepare a basis for a general plan having for its object the re-naming and re-numbering of the existing streets of the city and the naming and numbering of new streets in accordance with a rational and efficient system. Referred to the Committee on Streets and Transportation.

Project No. 2—Proposal to prepare a complete plan calling for the free distribution of flower seeds to homeowners and the subsequent awarding of a prize for the best results obtained from the use thereof. Referred to the committee on Parks, Playgrounds and Open Places.

Project No. 3—Proposal to prepare a complete plan designed to encourage the building of attractive homes by the awarding once each year by the City of a suitably inscribed bronze medal to the owner of the most meritorious dwelling in each of three groups, viz.: (a) Homes costing \$5000 or less, (b) homes costing between \$5000 and \$10,000, and (c) those costing in excess of \$10,000, the plan to include a suggestion relative to the ceremony of award and the nature of the token, whether to be in the form of a medal or of a medallion to be attached to the particular building. Referred to the Committee on Parks, Playgrounds and Open Places.

Project No. 4—To investigate whether a traffic hazard exists at the corner of Hanover street and Candia road and, if necessary, to suggest a means of remedying the same. Referred to Committee on Streets and Transportation.

Project No. 5—To investigate whether it is desirable or possible to protect the airport by a system of graduated restrictions on heights of buildings. Referred to Committee of the Whole.

At the conclusion of the year, the work of the subgroups on Projects 2, 3 and 4 was incomplete. Project No. 1 had been brought to a point where definite steps were about to be taken and Project No. 5 was completed and reported back to the Board of Mayor and Aldermen.

STREET NAMING AND RE-NUMBERING.

The sub-committee on Streets and Transportation which had in hand the first project of the Board gave it careful study and, while the time at its disposal was too short to permit the formation of definite plans, the material unearthed by the committee has convinced the Board that the situation is one that should be taken promptly in hand.

The Board finds that the numbering of houses in Manchester at present is done in such a haphazard manner that an intelligent understanding of the location of any particular number or numbers is an impossibility. It recommends, therefore, to the incoming Planning Board that a competent engineer—preferably from the city engineering department—be engaged by the Board to devise a system of numbering that would be suitable and permanent for Manchester.

The Board further finds that there are a great many duplications and a confusing similarity in the names of streets and it recommends to the incoming Planning Board that steps be taken and a plan reported to the Board of Mayor and Aldermen for the re-naming of such

streets as may be found conflicting in names, the re-naming of any other streets which would make for a better understanding of the city's street system, and the working out of this plan simultaneously with the renumbering of the houses.

PROTECTION OF THE AIRPORT.

The proposal to protect the airport by imposing certain height restrictions in the neighborhood of the field received the careful and painstaking attention of the whole Board.

Following an exhaustive investigation of this matter, it was recommended to the Board of Mayor and Aldermen that no amendments be made to the Zoning Ordinance at this time and that, if certain space to protect the fliers and the public in the angle of take-off and approach, this should be done by purchasing the land rather than by a subjecting a comparatively small group of land owners to onerous restrictions.

The Board was firmly of the opinion that the Zoning Ordinance—which is now functioning so well—should be left absolutely alone for the time being and they were equally firm in their belief that any attempt to impose a system of graduated height limitations near the Aviation Field would be of doubtful legality and would doubtless expose the Zoning Ordinance to adverse court decisions and perhaps subject the city to suits for damages.

ADDRESS BY MR. COMEY.

On October 25th, 1927, the Board brought to Manchester Mr. Arthur C. Comey, the well-known authority on city planning and formerly the consulting engineer of the City Planning and Zoning Board. Special invitations were sent to all the city boards, commissions and officials, to the various civic and business organizations and to many individuals known to be interested in the city planning movement. There was a good attendance and many people participated in the discussion which followed Mr. Comey's address.

FINANCES.

The following statement covers the expenditures of the Board during the two or three months of its existence:

Appropriation, by municipal transfer.....	\$200.00
---	----------

EXPENDITURES.

Arthur C. Comey.....	\$32.33
Hopkins Printing Co.	1.75

R. H. Llewelyn Co.	5.75	
J. H. Geisel, Postmaster.....	1.68	
Charles F. Bowen.....	2.00	
The Clarke Press	2.00	
		<hr/>
		45.51
Balance at close of year.....		<hr/>
		\$154.49

Due to the difficulty of obtaining a quorum and the tardiness of firms in sending in vouchers, the following accounts were marked to be paid for out of the appropriation of the City Planning Board for 1928:

Hopkins Printing Co.	\$1.25
Rapid Mailing Co.	3.00

CITY PLANNING ORDINANCE.

The term of the present board was limited to December 31st, 1927, so that it was useless to attempt to accomplish much in the time allotted. The Board regards as very inadequate the existing ordinance covering the selection of a City Planning Board. It almost dooms the board to accomplish little or nothing and in its provisions as to personnel, terms and other matters it follows the city planning ideas of twenty years ago which have all been discarded along since as impracticable by progressive cities.

Respectfully submitted,

CHARLES F. BOWEN, *Chairman.*
ALBERT J. REED, *Clerk.*

Manchester, N. H.
January 14th, 1928.

REPORT OF CLARENCE J. MURPHY
AUDIT COMPANY

Public Accountants and Auditors

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MANCHESTER, N. H., June 7, 1928.

Honorable Board of Mayor and Aldermen,

Manchester, N. H.

GENTLEMEN :

As per agreement, we have completed the audit of the accounts of the City of Manchester for the year ended December 31, 1927.

We submit herewith our report together with exhibits and supporting schedules, as indexed on the preceding page.

BALANCE SHEET

Exhibit A and supporting schedules set forth the financial condition of the City of Manchester as at the close of the year ended December 31, 1927.

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..... \$204,232.79

The Cash on hand in the office of the City Treasurer was verified by actual count at 7:00 P. M. on March 29, 1928.

Details of Cash on hand:

Cash in Treasurer's Office	\$3,127.51
Receipts for payments in advance of Warrant:	
Payrolls	15,843.36
Sundry Payments	201,472.56
Total Cash and Cash Items	<u>\$220,443.43</u>

Cash in Bank as per Cash Book:

Merchants National Bank of Manchester.....	88,817.20
Merchants National Bank of Manchester—	
Soldiers Bonus Account	1,198.00
	<u> </u>
	\$310,458.63

Less Advance Deposits:

Tax Collector	17,564.89
	<u> </u>
Balance as per Cash Book March 29, 1928.....	\$292,893.74

Reconciliation of Cash Balance March 29, 1928 with Cash
Balance December 31, 1927:

Balance March 29, 1928.....	\$292,893.74
-----------------------------	--------------

Add:

January Disbursements	\$226,977.87	
February Disbursements	219,682.27	
March Disbursements	236,547.72	683,207.86
	<u> </u>	<u> </u>
Total		\$976,101.60

Deduct:

January Receipts	\$97,431.59	
February Receipts	567,925.90	
March Receipts	84,054.55	749,412.04
	<u> </u>	<u> </u>
Balance December 31, 1927.....		\$226,689.56

DIVIDED

Revenue Cash.....Schedule A—Part I	\$204,232.79	
Non-Revenue Cash...Schedule A—Part II....	22,456.77	\$226,689.56
	<u> </u>	<u> </u>

Taxes Receivable:

The balances on the Tax Ledgers for the years 1921 to 1926, inclusive, were checked and listed by us and found to be fairly correct. There are slight differences between the Tax Ledgers in the Collector's office and the Control Accounts kept by the City Auditor, which are shown in detail in Exhibit E.

The tax books were added and checked. All unpaid taxes were listed, added and checked.

Cash received by the Tax Collector was verified with his payments to the City Treasurer. Unpaid property taxes were checked with the Tax Titles bought by the City.

As mentioned in last year's report, overpayments of Taxes should be credited to Current Tax Bills, but as yet, it has not been done.

In my opinion, a drive to collect the taxes of 1925, 1926 and 1927 would net better results than chasing after the 1921, 1922, and 1923 and 1924 accounts. By the time it is discovered that all the earlier years are uncollectible, the later years will be old and difficult to locate persons.

We still maintain there should be a control account for Taxes in the Collector's office.

Tax Titles	\$34,537.23
Tax Deeds	12,354.85

Represents property the City has acquired for nonpayment of Taxes.

Tax Titles show Increase over 1926 of.....	\$5,795.44
Tax Deeds show Increase over 1926 of.....	10,701.57

Owing to the method of taking property off the Tax books, when the City taxes a Tax deed, the amount shown as Tax Deeds is understated.

For instance: If the property owner wishes to get clear title to the property, he must pay the taxes plus charges and interest, as the tax deed shows, and the taxes for the years held by the City after Tax Deed is acquired. This full amount is credited to Tax Deeds when part of it should be credited to the year's Taxes, and not shown on the Tax Books.

Departmental Bills Receivable.....	\$16,445.21
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All departmental bills rendered during the year were checked to the City Auditor's Ledgers. Credits and Abatements were likewise checked. Cash collected, as shown by the various departmental cash records, were found to have been paid to the City Treasurer.

The Accounts Receivable in the Highway Department, as mentioned in our 1927 Report, for the year 1923, I have been told by the City Auditor that the Highway is to get out a questionnaire in regard to these accounts and find out the reason from the persons liable for these bills why they have not been paid.

Accounts Receivable, Water.....	\$1,885.89
---------------------------------	------------

The items mentioned in 1926 Report as to Abatement had not been taken care of at the time of our examination this year.

Temporary Revenue Loan.....	\$200,000.00
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Represents balance due on loans made during 1927 in anticipation of taxes. Details shown in Exhibit A—Schedule I.

Appropriation Balances \$49,849.88

Departments having Balances are shown in the Balance Sheet and represents appropriations authorized in 1927, or prior years, and carried over to 1928. The amount is \$33,186.32 more than shown on the Balance Sheet of December 31, 1926.

Revenue of 1927 and Prior Years..... \$484,425.23

Note Exhibit A—Schedule V.

Water Revenue \$1,885.89

As shown on Balance Sheet, to be credited to this department.

Tailings \$1,678.33

Represents wages, etc., not called for and turned into the cash and for which the City is still responsible.

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 contracts carried over to 1928.

MUNICIPAL INDEBTEDNESS

Funded and Bonded Debt \$5,328,000.00

Municipal Indebtedness was reduced by \$118,500.00 during the year 1927, as follows:

Outstanding Loans January 1, 1927..... \$5,446,500.00
Loans Issued during Year..... 400,000.00

\$5,846,500.00

Loans Paid during Year 518,500.00

Outstanding December 31, 1927..... \$5,328,000.00

Difference between Issues and Payments..... \$118,500.00

Sinking Funds \$138,639.25

Sinking funds for Bond issues maturing in 1929-1930, in the Custody of the City Treasurer, consisting of Securities and Cash deposited in Savings Banks, were presented for examination and found to be in agreement with the City Treasurer's records and the 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..... \$524,732.89

Cemetery Trust Funds in the custody of the Trustees of Cemetery Funds, consisting of Securities and Cash on deposit in Savings Banks, were inspected and verified in the presence of Mr. Norwin S. Bean, Mr. Harry L. Additon, Mayor Arthur E. Moreau and City Treasurer, Mr. W. O. McAllister, and were found to be in agreement with the controlling account in the City Auditor's Ledger.

Cash on Deposit in Savings Banks was further verified by correspondence with the Banks.

Library Trust Funds..... \$55,167.89

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 the City Auditor, with the exception of three books, which are shown as December 31 1927, but are recorded as January 3, 1928. The amounts are correct in total, but differ as to the amounts shown in each. This is occasioned by the transfer of funds from Savings to National Bank, to balance accounts.

Statement of Budget Accounts.....Exhibit B

The departmental Budget Accounts in the appropriation ledger were checked in detail. Cash Receipts, Departmental 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, and found to be in agreement.

Estimated RevenueExhibit C

The figures shown in Exhibit C are the actual revenues for 1927, with the exception of Taxes and Water bills.

(See details of Estimated Revenue)

Departmental Accounts Receivable.....Exhibits E-F-I-J-L-P

Department accounts were checked and in agreement with their respective controls in the City Auditor's General Ledger.

Payrolls and Bill sheets were added and checked to the City Auditor's Ledger.

Cash Receipts of the various departments were added and verified with the payments to the City Treasurer, and are in agreement with the books of the City Auditor.

Cash Receipts and Disbursements were checked in detail from Cash Receipts and Disbursements records of the City Auditor and the totals to the City Treasurer's Cash Book. Departmental Receipts were inspected and checked.

(Disbursement Analysis Exhibit D—Schedule I)

AUDITOR'S DEPARTMENT

Cash paid directly to the City Treasurer was verified with the duplicate receipts and files in the City Auditor's Department.

Purchases made by the various departments and approved for payment by the Finance Commission, were added and checked with the Treasury Warrants.

Bill Sheets, Payrolls, and Books of Accounts, with other records of the City's Financial transactions, were examined, added and checked to the General and Subsidiary Ledgers.

Cash Receipts and Disbursements, as recorded in the City Auditor's Department, were found to be in agreement with the City Treasurer's Records.

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 found to be properly entered and correctly totalled.

Accounts Receivable carried in the City Auditor's Departmental Ledger, were verified with the Departments rendering the Bills.

City Clerk's DepartmentExhibit H

Board of Health Department.....Exhibit I

The new method of handling Milk Licenses in 1927 is working well.

School DepartmentExhibit J

Accounts Receivable Cash Receipts Special Fund

Municipal CourtExhibit K
 Receipts and Expenditures

Highway DepartmentExhibit L
 Accounts Receivable

The sooner a real Cost system is installed, one that is absolutely correct, the better it will be; at the present time much, if not practically all, of the transfer charges are based on outside hire.

City LibraryExhibit M
 Cash Receipts and Disbursements

City ScalesExhibit N
 Receipts

CemeteriesExhibit O
 Cash Receipts—Superintendent
 Cash Receipts—City Treasurer
 Cash Receipts—Trustee Cemetery Funds
 Accounts Receivable

Fire DepartmentExhibit P
 Accounts Receivable

Parks and Commons.....Exhibit Q

Parks and PlaygroundsExhibit R

The Cash Receipts and Disbursements of the above department are not on record in the City Hall, despite the fact that the statutes calls for all income to be turned into the City Treasurer.

On December 31, 1927, here was on deposit in Savings Banks \$908.20, balance left after deducting Disbursements from Receipts. The Balance on June 2, 1928, was \$1,016.92.

The records in practically all departments were in very good condition.

EquipmentExhibit S

City CharitiesExhibit D—Schedule I

We note that in 1928, the New Commissioner of Charities, Mr. Knowlton, is recording the names and addresses of the persons being aided by the City, and that he is insisting on the Merchants getting signatures on their Bills.

We have had several conferences with Mayor Moreau in regard to various changes and have had wonderful co-operation from him to help put these ideas into practice, and with a few recommendations, that are yet to be taken up on his return from the West, we feel that much good has been accomplished.

Summing up the results of recommendations made last year, it is gratifying to note that many changes have been made already, and other changes are being considered, which will tend to promote better understanding on account of better records.

We express our thanks for the aid and courtesies received from the officials and employees of the City of Manchester.

Respectfully submitted,

CLARENCE J. MURPHY AUDIT COMPANY,

By CLARENCE J. MURPHY.

CITY OF MANCHESTER
EXHIBIT A
PART 1—REVENUE ACCOUNTS
BALANCE SHEET, DECEMBER 31, 1927

ASSETS		LIABILITIES	
Cash in Bank and Offices.....	\$204,232.79	Current Debt:	\$200,000.00
<i>Accounts Receivable:</i>		Temporary Revenue Loan	
Taxes of 1921.....	\$22,371.79	<i>Appropriation Balances:</i>	
Taxes of 1922.....	21,485.55	Tax Collector Special.....	\$3,365.89
Taxes of 1923.....	21,168.41	Carpenter Memorial Library..	624.92
Taxes of 1924.....	15,881.65	Aviation Field	6,782.32
Taxes of 1925.....	19,428.77	Water	39,076.75
Taxes of 1926.....	17,607.14		<hr/>
Taxes of 1927.....	350,440.05	Revenue of 1927	49,849.88
	<hr/>	Water Revenue	484,425.23
Tax Titles	468,383.36	(Reserved for Appropriation when	1,885.89
Tax Deeds	34,537.23	collected)	
	12,354.85	Tailings	1,678.33
<i>Departmental Bills Receivable:</i>			
Fire	\$87.50		
Health	154.17		
Highway	14,645.34		
School	1,001.48		
Pine Grove Cemetery	394.75		
Valley Cemetery	47.75		
Piscataquog Cemetery	27.00		
Parks and Commons	87.22		
	<hr/>		
Water	16,445.21		
	1,885.89		
	<hr/>		
Total Assets	\$737,839.33	Total Liabilities	\$737,839.33
	<hr/>		<hr/>
	=====		=====

CITY OF MANCHESTER
EXHIBIT A
PART 2—NON-REVENUE ACCOUNTS—GENERAL
BALANCE SHEET, DECEMBER 31, 1927

ASSETS		LIABILITIES	
Cash in Banks and Offices.....	\$22,456.77	<i>Appropriation Balances:</i>	
		New Schools	\$2.17
		Addition to Youngsville School.....	669.37
		Addition to Hallsville School.....	39.53
		High Service—Water Construction	21,745.70
			<hr/>
Total Assets	\$22,456.77	Total Liabilities	\$22,456.77
	<hr/>		<hr/>
	=====		=====

CITY OF MANCHESTER
EXHIBIT A
PART 3—INDEBTEDNESS
BALANCE SHEET, DECEMBER 31, 1927

ASSETS		LIABILITIES	
Sinking Fund (Cash and Securities)		<i>Bonded Debt (with Sinking Funds):</i>	
Refunding Loan	\$47,603.71	Municipal Loan of 1909.....	\$50,000.00
Due April 1, 1927		Improvement Loan of 1910.....	100,000.00
			<hr/> \$150,000.00
Improvement Loan	91,035.54	<i>Bonded Debt (Serial Bonds):</i>	
Due April 1, 1930		Fire Loans	\$131,500.00
		Health Loans	17,500.00
Net Bonded Debt (Balancing Account)	5,189,360.75	Sewer Loans	1,128,167.00
		Highway Loans	889,667.00
		Bridge Loans	844,000.00
		School Loans	2,030,166.00
		Water Loans	134,000.00
		Cemetery Loans	3,000.00
			<hr/> 5,178,000.00
Total Assets	<hr/> \$5,328,000.00	Total Liabilities	<hr/> \$5,328,000.00
	<hr/> =====		<hr/> =====

CITY OF MANCHESTER
EXHIBIT A
PART 4—TRUST AND INVESTMENT FUNDS
BALANCE SHEET, DECEMBER 31, 1927

ASSETS		LIABILITIES	
<i>Cemetery Trust Funds:</i>		TRUST FUNDS	
Securities	\$291,000.00	<i>Library Funds:</i>	
Cash on Deposits	233,732.89	Dean Fund	\$13,510.47
		Mary A. Elliott Fund	5,458.06
		Eliza A. Eaton Fund	4,606.59
<i>Library Trust Funds:</i>		Emily A. Smith Fund	5,544.32
Cash on Deposits	55,167.89	Michael Prout Fund	8,048.20
<i>Rock Rimmon Park Fund:</i>		Moody Currier Fund	5,000.00
Cash on Deposit	9,789.31	Edwin Jones Fund	5,072.84
<i>Fire Damage Replacement Fund:</i>		John Hosley Fund	5,000.00
Cash on Deposit	10,416.69	John Hosley Income Account.	2,037.04
<i>Investment Funds:</i>		Income Account	890.37
*Securities	2,500.00		
		<i>Cemetery Funds:</i>	
		Pine Grove—Perpetual Care	\$411,834.
		Valley—Perpetual Care	79,477.03
		Piscataquog—Perpetual Care .	11,175.10
		Merrill Yard—Perpetual Care.	4,045.09
		Amoskeag—Perpetual Care.	666.07
		Stowell—Perpetual Care	207.70
Total Assets	\$602,606.78		
			\$55,167.89

* Disposed of in 1928

CITY OF MANCHESTER
EXHIBIT A
PART 4—TRUST AND INVESTMENT FUNDS—Continued
BALANCE SHEET, DECEMBER 31, 1927

ASSETS—Continued		LIABILITIES—Continued	
Total Assets from Preceding Page.....		<i>Pine Grove Specials:</i>	
	\$602,606.78	Oliver Gould	500.00
		Emily E. Killey	2,557.95
		Mary F. Nichols	641.15
		Edith F. Stark	1,368.70
		Antoinette Hill	1,645.03
		Lucy E. Hodge	241.31
		James R. Straw.....	209.21
		Clarence M. Woodbury	111.56
		Mrs. C. D. Welch.....	211.08
		Ellen Washburn	100.09
		Eleanor J. Annis	105.51
		William W. Ingham.....	749.60
		Elizabeth Alexander	106.86
		S. P. Cannon	220.55
		Holmes and Corey	110.45
		Flora A. Cleworth.....	159.85
		George F. Sargent.....	411.15
		Silas C. Stetson.....	159.86
		Orra V. Chace.....	441.74
		Robert Laing	213.51
		Emily Theuner	51.02

Pine Grove Specials—Concluded

Frank M. Randall	105.99
Charles H. Robie	156.16
Rachel B. Ried	525.84
Charles W. Powell	103.10
Marie F. Laport	102.31
George E. Rogers	155.62
Rogler and Grimmer	154.33
Hattie C. Curtis	96.63
Nathaniel Clark	153.31
Cora G. Gile	155.65
Frank Murray	103.84
Tillie F. Robinson	102.05
John C. Peterson	100.75
Frank W. Avery	100.00
James H. Mendell	200.75
Clark and Prescott	150.00
Emma M. Blakeley	100.00
Fannie L. Roper	133.94

Valley Specials:

Hannah A. Currier	755.67
E. W. Harrington	2,884.83
Sawyer and Breen	109.37
Elizabeth Holden Healy	100.37
Gale Fund Income Account...	440.59

8,288.38

CITY OF MANCHESTER
EXHIBIT A
PART 4—TRUST AND INVESTMENT FUNDS—Concluded
BALANCE SHEET DECEMBER 31, 1927

ASSETS—Concluded		LIABILITIES—Concluded	
Total Assets from Preceding Page.....	\$602,606.78	<i>Parks and Commons Fund:</i>	9,789.31
		Rock Rimmon Park Improvement Fund..	
		<i>Other Funds:</i>	
		Fire Damage Replacement Fund.....	10,416.69
		<i>Investment Fund:</i>	
		*Suncook Valley Railroad Stock.....	2,500.00
Total Assets	<u>\$602,606.78</u>	Total Liabilities	<u>\$602,606.78</u>
			<u><u>\$602,606.78</u></u>

*Disposed of in 1928

CITY OF MANCHESTER
EXHIBIT A—SCHEDULE I
STATEMENT OF TEMPORARY LOANS
FOR THE YEAR ENDED DECEMBER 31, 1927

Date Issued 1927	PAYABLE AT	Due Date	Interest Rate	Amount
Feb. 10.	Solomon Brothers and Hietzler.....	July 15, 1927	3.74 + \$3.00	\$400,000.00
Mar. 10.	Amoskeag Trust Co.	Dec. 7, 1927	3.73 + \$2.50	300,000.00
Apr. 27.	Amoskeag Trust Co.	Dec. 12, 1927	3.725	300,000.00
June 2.	Hillsboro County Savings Bank.....	Demand	5%	50,000.00
Oct. 28.	Manchester Safety Deposit and Trust Co.	Dec. 14, 1927	3.44	300,000.00
Dec. 22.	S. N. Bond & Co.	Mar. 22, 1928	3.48 + \$3.00	200,000.00
Total Temporary Loans Issued During Year.....				\$1,550,000.00
SUMMARY				
Total Temporary Loans Outstanding January 1, 1927.....			\$138,500.00	
Add—Loans issued during 1927.....			1,550,000.00	
Total			\$1,688,500.00	
Deduct—Loans paid during year.....			1,488,500.00	
Temporary Revenue Loans Unpaid December 31, 1927			\$200,000.00	

CITY OF MANCHESTER
EXHIBIT A—SCHEDULE II
DETAILS OF MUNICIPAL INDEBTEDNESS
DECEMBER 31, 1927

Date of Issue	PURPOSE OF LOAN	Date Due	Rate of Interest	Original Amount	Present Amount
Apr. 1, 1909	Refunding Loan	Apr. 1, 1929	3 1/4 %	\$50,000.00	\$50,000.00
Apr. 1, 1910	Highways, Sewers, Parks	Apr. 1, 1930	3 1/2 %	100,000.00	100,000.00
July 1, 1911	Rimmon District School	July 1, 1931	3 1/2 %	103,000.00	23,000.00
July 1, 1912	Highway, Bridges, Sewers	July 1, 1932	3 1/2 %	100,000.00	25,000.00
Sept. 1, 1912	Central Fire Station	Sept. 1, 1932	3 1/2 %	105,000.00	30,000.00
July 1, 1913	Kelley Street Bridge	July 1, 1933	4 %	100,000.00	30,000.00
Oct. 1, 1913	Highways, Sewers	Oct. 1, 1933	4 %	100,000.00	30,000.00
July 1, 1914	Highways, Sewers	July 1, 1934	4 %	100,000.00	35,000.00
Mar. 1, 1915	Destructor Plant, Highways, Sewers, Schools.	Mar. 1, 1935	4 %	150,000.00	80,000.00
June 1, 1915	Hospital Construction	June 1, 1930	4 %	75,000.00	15,000.00
Aug. 1, 1915	Elm Street Bridge, Sewer	Aug. 1, 1930	4 %	75,000.00	15,000.00
Aug. 1, 1916	Highways, Sewers	Aug. 1, 1936	4 %	100,000.00	45,000.00
Aug. 1, 1916	Bakersville School	Aug. 1, 1936	4 %	100,000.00	45,000.00
July 1, 1917	Refunding Cemetery Loan	July 1, 1928	4 %	30,000.00	3,000.00
Aug. 1, 1917	Highways, Fire, School, Health Department..	Aug. 1, 1937	4 %	200,000.00	100,000.00
Mar. 1, 1919	Highways, Sewers	Mar. 1, 1939	4 %	300,000.00	100,000.00
Aug. 1, 1920	New Schools and Equipment	Aug. 1, 1940	4 %	350,000.00	227,500.00
Sept. 1, 1920	Cemetery Brook Culvert	Sept. 1, 1930	5 %	25,000.00	7,500.00
Jan. 1, 1921	New Schools and Equipment	Jan. 1, 1941	5 %	300,000.00	210,000.00
Apr. 1, 1921	Drill Tower Motor Fire Apparatus	Apr. 1, 1931	5 %	18,000.00	6,000.00
Apr. 1, 1921	Weston School and Equipment	Apr. 1, 1941	5 %	63,000.00	42,000.00
May 1, 1921	New Schools and Equipment	May 1, 1941	5 %	300,000.00	210,000.00
June 1, 1921	Amoskeag Bridge	Aug. 1, 1936	5 %	145,000.00	85,000.00
July 1, 1921	New Sewers	July 1, 1941	5 %	50,000.00	32,000.00
Oct. 1, 1921	New Schools and Equipment	Oct. 1, 1941	5 %	300,000.00	210,000.00
Oct. 1, 1921	Kelley Street Sewer	Oct. 1, 1941	4 %	100,000.00	70,000.00
Jan. 1, 1922	Repairs to Spring Street School	Jan. 1, 1942	4 1/2 %	20,000.00	15,000.00
Mar. 1, 1922	New Schools and Equipment	Mar. 1, 1942	4 %	600,000.00	450,000.00
July 1, 1922	New Sewers	July 1, 1942	4 %	300,000.00	225,000.00
Sept. 1, 1922	New Schools	Sept. 1, 1942	4 %	300,000.00	225,000.00
Oct. 1, 1922	Motor Fire Apparatus	Oct. 1, 1942	4 %	60,000.00	45,000.00
Dec. 1, 1922	New Schools	Dec. 1, 1942	4 %	300,000.00	225,000.00
Feb. 1, 1923	New Sewers	Feb. 1, 1943	4 %	100,000.00	80,000.00
Apr. 1, 1923	New Sewers	Apr. 1, 1943	4 %	100,000.00	80,000.00

CITY OF MANCHESTER
EXHIBIT A—SCHEDULE II
DETAILS OF MUNICIPAL INDEBTEDNESS—Concluded
DECEMBER 31, 1927

Date of Issue	PURPOSE OF LOAN	Date Due	Rate of Interest	Original Amount	Present Amount
May 1, 1923	Queen City Bridge	May 1, 1943	4%	\$900,000.00	\$720,000.00
July 1, 1923	New Highways	July 1, 1928	4%	125,000.00	25,000.00
July 1, 1923	New Sewers	July 1, 1943	4%	50,000.00	40,000.00
July 1, 1923	New Sewers	July 1, 1943	4%	40,000.00	32,000.00
Oct. 1, 1923	Motor Fire Apparatus	Oct. 1, 1943	4%	60,000.00	48,000.00
Dec. 1, 1923	New School	Dec. 1, 1943	4%	100,000.00	80,000.00
Aug. 1, 1924	New Sewers	Aug. 1, 1944	4%	30,000.00	24,000.00
Aug. 1, 1924	New Highways	Aug. 1, 1934	4%	100,000.00	70,000.00
Dec. 1, 1924	Addition to Youngsville School	Dec. 1, 1944	4%	35,000.00	29,000.00
June 1, 1925	New Highways	June 1, 1935	4%	100,000.00	80,000.00
June 1, 1925	New Sewers	June 1, 1945	4%	200,000.00	180,000.00
Aug. 1, 1925	Hallsville School Addition	Aug. 1, 1933	4%	16,000.00	12,000.00
Sept. 1, 1925	Enlarging and Improving Water Works	Sept. 1, 1945	4%	150,000.00	134,000.00
June 1, 1926	New Highways	June 1, 1936	4%	100,000.00	90,000.00
June 1, 1926	New Sewers	June 1, 1946	4%	100,000.00	95,000.00
Aug. 1, 1926	Macadamizing and New Highways	Aug. 1, 1931	4%	100,000.00	80,000.00
Oct. 1, 1926	Cemetery Brook Culvert	Oct. 1, 1936	4%	20,000.00	18,000.00
June 1, 1927	New Sewers	June 1, 1947	4%	50,000.00	50,000.00
June 1, 1927	Macadamizing Highways	June 1, 1932	4%	50,000.00	50,000.00
May 1, 1927	New Highways	May 1, 1942	4%	100,000.00	100,000.00
Aug. 1, 1927	New Highways	Aug. 1, 1942	4%	100,000.00	100,000.00
Aug. 1, 1927	Macadamizing Highways	Aug. 1, 1932	4%	75,000.00	75,000.00
Aug. 1, 1927	New Sewers	Aug. 1, 1947	4%	25,000.00	25,000.00
Total				\$7,845,000.00	\$5,328,000.00

SUMMARY

Total Municipal Debt January 1, 1927	\$5,446,500.00
Add Loans Issued During Year	400,000.00
Total	\$5,846,500.00
Deduct—Loans paid during year	518,500.00
Total Municipal Debt December 31, 1927	\$5,328,000.00

CITY OF MANCHESTER
EXHIBIT A—SCHEDULE III
STATEMENT OF LOANS AUTHORIZED
DURING THE YEAR ENDED DECEMBER 31, 1927

Date of Issue	PURPOSE OF LOAN	Date Due	Rate of Interest	Amount Authorized	Rate Sold at	Discount	Cash Received
May 1, 1927	New Highways	May 1, 1942	4 %	\$100,000.00	99.60	\$400.00	\$99,600.00
June 1, 1927	New Sewers	June 1, 1947	4 %	50,000.00	99.60	200.00	49,800.00
June 1, 1927	Macadamizing Highways	June 1, 1932	4 %	50,000.00	99.60	200.00	49,800.00
Aug. 1, 1927	New Highways	Aug. 1, 1942	4 %	100,000.00	99.797	203.00	99,797.99
Aug. 1, 1927	Macadamizing Highways	Aug. 1, 1932	4 %	75,000.00	99.797	152.25	74,847.75
Aug. 1, 1927	New Sewers	Aug. 1, 1947	4 %	25,000.00	99.797	50.75	24,949.25
	Totals			\$400,000.00		\$1,206.00	\$398,794.00

CITY OF MANCHESTER

EXHIBIT A—SCHEDULE IV

STATEMENT OF REVENUE OF PRIOR YEARS

REVENUE OF 1926 AND PRIOR YEARS

Balance January 1, 1927.....	\$445,329.24
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Additions:

Additional Warrants	\$196.55
Voluntary Taxes	1,238.00
Vital Statistics	2.00
Free Sunday Concerts—1925	500.00
Automobiles—1924	4,755.40
Adjustments	41.38

Total Additions	6,733.33
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Total Additions and Balance	\$452,062.57
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Deductions:

Transferred to Revenue Appropriations.....	\$607.69
Transferred to Non-Revenue Appropriations.	1,636.37

Abatements of Accounts Receivable:

Highway Department	\$356.55
School Department	447.20
	803.75

Transferred to Pine Grove Cemetery Fund.....	795.59
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Transferred to State of New Hampshire Bonus Account	4,664.00
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Total Deductions	8,507.40
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Balance Transferred to Revenue of 1927 and Prior Years (Exhibit V)	\$443,555.17
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CITY OF MANCHESTER

EXHIBIT A—SCHEDULE V

STATEMENT OF REVENUE OF 1927 AND PRIOR YEARS

Property Tax Warrant	\$3,148,089.83
Poll Tax Warrant	78,452.00
Amount to be raised from Estimated Revenue.....	503,750.00
Additional Tax Warrants.....	1,413.65
Voluntary Taxes	2.00
Unexpended Balance from Revenue Appropriations.....	51,715.67
Revenue of Prior Years (Exhibit A—Schedule IV).....	443,555.17
	<hr/>
	\$4,226,978.32

Appropriations and Other Charges:

Revenue Appropriation for 1927—

Per Budget	\$3,291,368.00
State Tax for 1927.....	308,282.50

Additional Appropriations:

Simpson Park	\$8,000.00
Purchase of Textile Field.....	10,000.00
Aviation Field	15,000.00
Tax Collector Special.....	7,000.00
Parks and Commons—	
Roadway in Derryfield Park....	8,000.00
Taxes Abated	63,669.58
Discount on Taxes	25,574.55
	<hr/>
	137,244.13
Transferred to Estimated Revenue.....	5,668.46
	<hr/>
Total	3,742,553.09
	<hr/>
Balance for Exhibit A December 31, 1927.....	\$484,425.23
	<hr/> <hr/>

CITY OF MANCHESTER
EXHIBIT A—SCHEDULE VI
STATEMENT OF SINKING FUNDS

DECEMBER 31, 1927

Fund of 1929

6 City of Manchester 4% Water Bonds, #22-24-30-32 inc.	\$6,000.00
5 City of Manchester 4% Sewer Bonds, #56-60 inc.	5,000.00
2 City of Manchester 3½% Refunding Bonds, #67-68....	2,000.00

Total Securities	\$13,000.00
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Deposits:

Hillsboro, County Savings Bank—Book No.

20558	\$2,356.13
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Merchants National Bank—Book No. 200....	11,141.18
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Merrimack River Savings Bank—Book No.

77482	1,863.75	..
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Manchester Savings Bank—Book No. 110686.	19,242.65
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Total Deposits	34,603.71
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Fund of 1930

9 City of Manchester 4% Water Bonds, #38-40; 46-48;	
54-56	\$9,000.00
15 City of Manchester 4½% School Bonds, #6-20 inclusive	15,000.00
2 City of Manchester 3½% Improvement Bonds, #97-98	2,000.00
5 City of Boston 3½% Subway Loan, #15756-15760.....	25,000.00

Total Securities	\$51,000.00
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Deposits:

Merrimack River Savings Bank—Book No.

74146	\$24,250.94
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Manchester Savings Bank—Book No. 97968..	15,784.60
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Total Deposits	40,035.54
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Total Securities	\$91,035.54
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SUMMARY

Fund of 1929.....	\$47,603.71
Fund of 1930.....	91,035.54

Total Sinking Funds—December 31, 1927.....	\$138,639.25
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CITY OF MANCHESTER

EXHIBIT A—SCHEDULE VII

STATEMENT OF SINKING FUNDS

Receipts and Disbursements

FOR THE YEAR ENDED DECEMBER 31, 1927

Balance January 1, 1927.....	\$182,222.37
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RECEIPTS

Fund of 1927:

Interest on Bonds	\$200.00	
Interest from Savings Bank.....	684.11	
	<hr/>	\$884.11

Fund of 1929:

Interest on Bonds.....	\$570.00	
Interest from Savings Bank.....	1,333.68	
	<hr/>	1,903.68

Fund of 1930:

Interest on Bonds.....	\$2,002.50	
Interest from Savings Bank.....	1,626.59	
	<hr/>	3,629.09

Total Income	<hr/>	6,416.88
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Total	<hr/>	\$188,639.25
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EXPENDITURES

Paid Refunding Bonds due April 1, 1927.....	<hr/>	50,000.00
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Balance Sinking Funds December 31, 1927.....	<hr/>	\$138,639.25
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CITY OF MANCHESTER
EXHIBIT A—SCHEDULE VIII
CEMETERY TRUST FUNDS—Income Account
FOR THE YEAR ENDED DECEMBER 31, 1927

	Pine Grove Cemetery	Valley Cemetery	Piscataquog Cemetery	Merrill Cemetery	Amoskeag Cemetery	Special Funds	Stowell Cemetery
Balance January 1, 1927.....	\$32,537.08	\$19,594.41	\$2,674.55	\$981.83	\$23.24	\$2,473.25	\$9.00
<i>Add:</i>							
Interest on Bonds	11,928.75	2,259.17	.....	90.00	.....	.....	.....
Interest on Deposits.....	4,471.58	1,181.72	489.98	82.13	29.83	736.19	4.70
Interest from Lots sold 1927.....	131.97	.....	.....	.....	.....	.....	.....
Total	\$49,069.38	\$23,035.30	\$3,164.53	\$1,153.96	\$53.07	\$3,209.44	\$13.70
<i>Deduct Disbursements:</i>							
Labor and Material	\$927.76	\$250.64	.....	.....	.....	.....	.....
Cleaning Stone Wall	1,274.50	.....	.....	.....	.....	.....	.....
Care of Lots	9,371.00	1,467.00	\$241.00	\$93.00	\$19.00	.....	\$6.00
Bank Box Rent	15.00	10.00	.....	.....	.....	.....	.....
W. O. McAllister, Treas.	300.00	.....	.....	.....	.....	.....	.....
Cleaning and Painting .....	.....	69.50	111.50	.....	.....	.....	.....
Filling Urns .....	.....	48.50	.....	.....	.....	.....	.....
Special Care .....	.....	6.00	.....	.....	.....	\$381.65	.....
Total	\$11,888.26	\$1,851.64	\$352.50	\$93.00	\$19.00	\$381.65	\$6.00
Balance December 31, 1927.....	\$37,181.12	\$21,183.66	\$2,812.03	\$1,060.96	\$34.07	\$2,827.79	\$7.70

CITY OF MANCHESTER
EXHIBIT A—SCHEDULE IX
STATEMENT OF CEMETERY TRUST FUNDS
IN CUSTODY OF THE TREASURER DECEMBER 31, 1927
PINE GROVE CEMETERY

SECURITIES

No. of Bonds	Description	Rate	Serial Numbers	Amount
54	City of Manchester Water Bonds.....	4%	# 62-64, 70-72, 78-125 inc. ...	\$54,000.00
45	City of Manchester Fire Department Bonds.....	4%	# 16-60, inclusive	45,000.00
50	City of Manchester School Bonds.....	4%	# 192-214, 151- 166-191 inc. ..	50,000.00
25	City of Manchester School Bonds.....	4%	# 11-35 inclusive	25,000.00
4	City of Manchester School Bonds.....	4%	# 7-11 inclusive	4,000.00
19	City of Manchester School Bonds.....	5%	# 22-30, 54-63, inclusive.....	19,000.00
5	City of Manchester School Bonds.....	4%	# 264-268 inclusive	5,000.00
7	City of Manchester School Bonds.....	5%	# 31-37 inclusive	7,000.00
12	City of Manchester School Bonds.....	4%	# 5-16 inclusive	12,000.00
4	City of Manchester Hospital Bonds.....	4%	# 61-63-65	4,000.00
10	City of Manchester Sewer Bonds.....	4%	# 61-70	10,000.00
20	Fourth Liberty Loan	4 1/4 %	.....	20,000.00
Total Securities				\$255,000.00

Cash Deposits:

Hillsborough County Savings Bank—Book No. 20250.....	\$12,962.14
Hillsborough County Savings Bank—Book No. 16073.....	3,187.59
Merrimack River Savings Bank—Book No. 57755.....	27,158.63
Merchants National Bank—Book No. 271.....	24,760.61
Mechanics Savings Bank—Book No. 4407.....	11,442.76

Mechanics Savings Bank—Book No. 3413.....	24,675.03
Mechanics Savings Bank—Book No. 4522.....	6,583.19
Manchester Savings Bank—Book No. 50420.....	26,086.02
Amoskeag Savings Bank—Book No. 151323.....	19,978.65
Total Savings Bank Deposits.....	156,834.62

Total Pine Grove Cemetery Funds.....

\$411,834.62

VALLEY CEMETERY

SECURITIES			
No. of Bonds	Description	Rate	Serial Numbers
3	City of Manchester Cemetery Refunding Bonds...	4%	#28-29-30
10	City of Manchester Hospital Bonds.....	4%	#66-75 inclusive
1	City of Manchester Amoskeag Bridge Bonds.....	5%	#135
15	City of Manchester School—Serial—Bonds.....	5%	#38-52 inclusive
5	City of Manchester School—Serial—Bonds.....	4%	#76-80 inclusive
Total Securities			\$34,000.00

Cash Deposits:

Hillsborough County Savings Bank—Book No. 16072.....	\$1,956.83
Mechanics Savings Bank—Book No. 5569.....	18,058.84
Amoskeag Savings Bank—Book No. 68808.....	25,461.36
Total Savings Bank Deposits.....	45,477.03

Total Valley Cemetery Funds.....

\$79,477.03

CITY OF MANCHESTER
EXHIBIT A—SCHEDULE IX
STATEMENT OF CEMETERY TRUST FUNDS—Continued
IN CUSTODY OF THE TREASURER DECEMBER 31, 1927

MERRILL CEMETERY

SECURITIES

No. of Bonds	Description	Rate	Serial Numbers	Amount
1	City of Manchester School Bond.....	5%	# 53	\$1,000.00
1	City of Manchester Hospital Bond.....	4%	# 64	1,000.00
Total Securities				\$2,000.00

Cash Deposits:

Amoskeag Savings Bank—Book No. 69517.....	2,045.09
Total Merrill Cemetery Funds.....	\$4,045.09

PISCATAQUOG CEMETERY

Cash Deposits:

Amoskeag Savings Bank—Book No. 126851.....	\$1,677.68
Amoskeag Savings Bank—Book No. 126852.....	58.53
Amoskeag Savings Bank—Book No. 126853.....	1,062.69
Amoskeag Savings Bank—Book No. 126854.....	8,376.20
Total Piscataquog Cemetery Funds.....	\$11,175.10

AMOSKEAG CEMETERY

<i>Cash on Deposit:</i>	
Amoskeag Savings Bank—Book No. 151322.....	\$666.07
Total Amoskeag Cemetery Funds	\$666.07
	<hr/>

STOWELL CEMETERY

<i>Cash on Deposit:</i>	
Manchester Savings Bank—Book No. 145818.....	\$207.70
Total Stowell Cemetery Funds.....	\$207.70
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CITY OF MANCHESTER

EXHIBIT A—SCHEDULE IX

STATEMENT OF CEMETERY TRUST FUNDS—Continued

IN CUSTODY OF THE TREASURER DECEMBER 31, 1927

Special Cemetery Trust Funds

Fund	Savings Bank	Book No.	Amount
Edith F. Stark	Amoskeag	122381	\$1,368.70
Gale Fund	Amoskeag	34108	440.59
Mrs. Charles D. Welch....	Amoskeag	154127	211.08
Sawyer and Breen.....	Amoskeag	154784	109.37
George F. Sargent.....	Amoskeag	152887	411.15
Emily Theuner	Amoskeag	157155	51.02
Charles W. Powell.....	Amoskeag	160833	103.10
Maria F. Laport.....	Amoskeag	161396	102.31
Hattie C. Curtis.....	Amoskeag	164246	96.63
Frank W. Avery.....	Amoskeag	168482	100.00
Clarence M. Woodbury....	Hillsboro County ...	20357	111.56
James R. Straw.....	Hillsboro County ...	20719	209.21
Ellen Washburn	Hillsboro County ...	22138	100.09
Myra C. Corey.....	Hillsboro County ...	22278	110.45
Oliver Gould	Manchester	94650	500.00
E. W. Harrington.....	Manchester	108743	2,884.83
May F. Nichols.....	Manchester	113370	641.15
Barton and Hill.....	Manchester	115154	1,645.03
Lucy E. Hodge.....	Manchester	115190	241.31
Eleanor J. Annis.....	Manchester	134034	105.51
Robert Laing	Manchester	137449	213.51
Nathaniel Clark	Manchester	143971	153.31
Elizabeth Holden Healy..	Manchester	147047	100.37
James H. Mendell.....	Manchester	147048	200.75
Clark and Prescott.....	Manchester	148483	150.00
Emily E. Killey.....	Mechanics	7815	2,557.95
Elizabeth Alexander	Mechanics	11382	106.86
Silas C. Stetson.....	Mechanics	13511	159.86
Orra V. Chace.....	Mechanics	13606	441.74
Frank M. Randall.....	Mechanics	13707	105.99
Rachel B. Ried.....	Mechanics	13831	525.84
Frank Murray	Mechanics	14204	103.84
Tillie F. Robinson.....	Mechanics	14232	102.05

CITY OF MANCHESTER

EXHIBIT A—SCHEDULE IX

STATEMENT OF CEMETERY TRUST FUNDS—*Concluded*

IN CUSTODY OF THE TREASURER DECEMBER 31, 1927

Special Cemetery Trust Funds

Fund	Savings Bank	Book No.	Amount
John C. Peterson.....	Mechanics	14390	100.75
Emma M. Blakeley.....	Mechanics	14627	100.00
Hannah A. Currier.....	Merrimack River ...	42740	755.67
S. P. Cannon.....	Merrimack River ...	77886	220.55
William W. Ingham.....	Merrimack River ...	77516	749.60
Flora A. Cleworth.....	Merrimack River ...	78273	159.85
Charles H. Robie.....	Merrimack River ...	80024	156.16
Rogler and Grimmer....	Merrimack River ...	81685	154.33
George E. Rogers.....	Merrimack River ...	82544	155.62
Cora A. Gile.....	Merrimack River ...	83808	155.65
Fannie L. Piper.....	Merrimack River ...	85642	153.94

Total Amount of Special Trust Funds.....	\$17,327.28
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Other Securities:

Suncook Valley Stock—Estimated Value	\$2,500.00
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SUMMARY

	Principal	Income	Total
Pine Grove Cemetery.....	\$395,761.00	\$16,073.62	\$411,834.62
Valley Cemetery	77,351.28	2,125.75	79,477.03
Merrill Cemetery	3,665.96	379.13	4,045.09
Piscataquog Cemetery	10,713.87	461.23	11,175.10
Amoskeag Cemetery	655.24	10.83	666.07
Stowell Cemetery	209.00	1.30	207.70
Special Trust Funds	16,172.74	1,154.54	17,327.28

Total	\$504,529.09	\$20,203.80	\$524,732.89
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Investment Fund:

Suncook Valley Railroad Stock.....	\$2,500.00
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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, 1927	Income	Withdrawals	Balance Dec. 31, 1927
Amoskeag Savings Bank—Book No. 94654.....	\$2,290.69	\$103.05	.....	\$2,393.73
Manchester Savings Bank—Book No. 16445.....	2,758.64	125.57	.....	2,884.21
Manchester Savings Bank—Book No. 75958.....	1,534.70	69.03	\$129.77	1,473.96
Mechanics Savings Bank—Book No. 6421.....	3,978.68	172.94	531.48	3,620.14
Merrimack River Savings Bank—Book No. 39195.....	3,062.81	139.17	63.55	3,138.43
Total	\$13,625.51	\$609.76	\$724.80	\$13,510.47

EATON FUND:

Cash on Deposit:

Hillsborough County Savings Bank—Book No. 106.....	\$2,931.70	\$117.68	\$168.74	*\$2,880.64
Merrimack River Savings Bank—Book No. 39196.....	1,689.34	75.86	39.25	1,725.95
Total	\$4,621.04	\$193.54	\$207.99	\$4,606.59

MICHAEL PROUT FUND:

Cash on Deposit:

Amoskeag Savings Bank—Book No. 106269.....	\$3,070.40	\$138.15	\$59.22	\$3,149.33
Manchester Savings Bank—Book No. 100664.....	3,019.78	136.27	48.28	3,107.77
Mechanics Savings Bank—Book No. 7329.....	1,912.65	90.33	211.88	*1,791.10
Total	\$8,002.83	\$364.75	\$319.38	\$8,048.20

* Jan. 9, 1928

ELLIOTT FUND:

Cash on Deposit:

Hillsboro County Savings Bank—Book No. 104.....	\$1,953.80	\$79.29	\$74.74	*\$1,958.35
Mechanics Savings Bank—Book No. 6423.....	3,391.66	152.49	28.44	3,515.71
Total	\$5,345.46	\$231.78	\$103.18	\$5,474.06

HOSLEY FUND INCOME ACCOUNT:

Cash on Deposit:

Amoskeag Savings Bank—Book No. 147827.....	\$1,949.34	\$87.70	\$2,037.04
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JONES FUND:

Cash on Deposit:

Mechanics Savings Bank—Book No. 16689.....	\$5,225.64	\$236.48	\$389.28	*\$5,072.84
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EMILY A. SMITH FUND:

Cash on Deposit:

Mechanics Savings Bank—Book No. 7189.....	\$5,564.02	\$251.52	\$271.22	\$5,544.32
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INCOME ACCOUNT:

Cash on Deposit:

Merchants National Bank.....	\$890.37	*\$890.37
Total in Custody of Treasurer of Library Trustees..	\$45,224.21	\$1,975.53	\$2,015.85	\$45,183.89

CITY OF MANCHESTER
EXHIBIT A—SCHEDULE X
LIBRARY TRUST FUNDS—Concluded
IN CUSTODY OF TREASURER OF LIBRARY TRUSTEES

MOODY CURRIER FUND:

Cash on Deposit:

Amoskeag Savings Bank—Book No. 123865.....

Balance Jan. 1, 1927	Income	Withdrawals	Balance Dec. 31, 1927
\$5,000.00	\$5,000.00

JOHN HOSLEY FUND:

Cash on Deposit:

Mechanics Savings Bank—Book No. 12466.....

5,000.00	\$5,000.00
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Total in Custody of City Treasurer.....

\$10,000.00	\$10,000.00
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Funds in Custody of Library Trustees.....

\$45,183.89

Funds in Custody of City Treasurer.....

\$10,000.00

Total

\$55,183.89

CITY OF MANCHESTER
EXHIBIT B
STATEMENT OF BUDGET ACCOUNTS
FOR THE YEAR ENDED DECEMBER 31, 1927
PART I—Revenue Appropriations

	Budget Appropriations	Transfers and Cash Receipts	Total	Expenses For Year	Unexpended Balance	Overdrafts
General Government:						
Mayor	\$5,450.00	.....	\$5,450.00	\$5,131.04	\$318.96	.....
Mayor's Incidentals	600.00	.....	600.00	600.00	.....	.....
Aldermen	2,000.00	.....	2,800.00	2,728.50	71.50	.....
Auditor	4,400.00	\$0.45	4,400.45	4,068.81	331.64	.....
Treasurer	5,850.00	.85	5,850.85	5,850.71	.14	.....
Tax Collector	10,700.00	483.05	11,183.05	11,166.19	16.86	.....
Tax Collector—Special	7,000.00	.....	7,000.00	3,634.11	3,365.89	.....
Assessors	19,300.00	.....	19,300.00	19,298.39	1.61	.....
Finance Commission	900.00	.....	900.00	806.75	93.25	.....
Law	1,800.00	.....	1,800.00	1,694.51	105.49	.....
City Clerk	8,400.00	4.45	8,404.45	7,915.51	488.94	.....
Superintendent of Buildings	15,000.00	8.10	15,008.10	15,008.10	.....	.....
Repairs to Public Buildings	55,000.00	2,171.28	57,171.28	55,887.34	1,283.94	.....
Election Expenses	5,500.00	.....	5,500.00	4,937.81	562.19	.....
Board of Registration	3,500.00	25.00	3,525.00	3,486.70	38.30	.....
City Hall	7,000.00	70.91	7,070.91	7,009.61	61.30	.....
Old Court House	2,400.00	288.58	2,688.58	2,688.58	.....	.....
Public Comfort Station	5,600.00	68.48	5,668.48	5,668.48	.....	.....
Care of City Clocks	700.00	.....	700.00	600.00	100.00	.....
Protection of Persons and Property:						
Police Department	265,000.00	.....	265,000.00	264,865.50	134.50	.....
Municipal Court	3,650.00	440.00	4,090.00	4,090.00	.....	.....
Fire Department	265,000.00	376.93	265,376.93	265,361.57	15.36	.....
Sealer of Weights and Measures	2,200.00	.....	2,200.00	2,181.30	18.70	.....

CITY OF MANCHESTER

EXHIBIT B

FOR THE YEAR ENDED DECEMBER 31, 1927

STATEMENT OF BUDGET ACCOUNTS—Continued

PART I—Revenue Appropriations

	Budget Appropriations	Transfers and Cash Receipts	Total	Expenses For Year	Unexpended Balance	Overdrafts
Health and Sanitation:						
Health Department	\$80,000.00	\$23.50	\$80,023.50	\$79,545.50	\$478.00	.....
City Physician	1,300.00	.....	1,300.00	1,267.31	32.69	.....
Vital Statistics	1,200.00	.....	1,200.00	906.50	293.50	.....
Board of Examiners of Plumbers.....	50.00	.....	50.00	50.00	.....	.....
Highways:						
Administration .....	.....	15,423.66	15,423.66	15,423.66	.....	.....
Highways—Maintenance	155,000.00	98,636.67	253,636.67	253,636.67	.....	.....
Sewers—Maintenance	30,000.00	39,295.05	69,295.05	69,295.05	.....	.....
Disposal of Refuse	100,000.00	.....	100,000.00	100,000.00	.....	.....
Street Cleaning	75,000.00	1,551.29	76,551.29	76,545.25	6.04	.....
Traffic Regulations	10,000.00	.....	10,000.00	10,000.00	.....	.....
Transportation, Equipment, Supplies..	.....	512,435.36	512,435.36	512,423.09	12.27	.....
Engineering	10,000.00	4,748.96	14,748.96	14,748.96	.....	.....
Traffic Signal System.....	10,000.00	481.23	10,481.23	10,481.23	.....	.....
Street Lighting	82,500.00	.....	82,500.00	81,784.15	715.85	.....
Charities:						
Administration and Outside Relief....	50,000.00	5,000.00	55,000.00	54,939.50	60.50	.....
Charitable Gifts	6,200.00	.....	6,200.00	6,200.00	.....	.....
Education:						
Schools	785,000.00	8,866.19	793,866.19	793,729.14	137.05	.....
Carpenter Memorial Library.....	48,000.00	2,641.46	50,641.46	50,015.58	625.88	.....

Recreation:

Parks and Commons.....	58,500.00	1,153.00	59,653.00	59,610.60	42.40
Municipal Bath House.....	1,500.00	.....	1,500.00	1,499.99	.01
Trimming Trees.....	1,000.00	.....	1,000.00	1,000.00	.....
Rock Rimmon Park Improvement Fund	1,000.00	.....	1,000.00	1,000.00	.....
Celebrations and Entertainments.....	400.00	.....	400.00	400.00	.....

Unclassified:

Damages and Claims.....	15,000.00	.....	15,000.00	5,333.05	9,666.95
Printing City Reports.....	1,500.00	.....	1,500.00	1,091.60	408.40
Patriotic Purposes.....	1,900.00	.....	1,900.00	1,899.77	.23
Printing and Stationery.....	1,000.00	.....	1,000.00	637.82	362.18
Incidentals.....	5,000.00	.....	5,000.00	4,733.10	266.90
Auditing.....	1,000.00	.....	1,000.00	1,000.00	.....
Planning and Zoning Board.....	750.00	.....	750.00	.....	750.00
Adjustment Board (Zoning).....	.....	573.96	573.96	431.47	142.49
City Planning Board.....	200.00	.....	200.00	45.51	154.49
Fire Damage Replacement Fund.....	5,000.00	.....	5,000.00	5,000.00	.....
Publicity Fund.....	2,500.00	800.00	3,300.00	3,292.03	7.97
Purchase of Textile Field.....	10,000.00	.....	10,000.00	10,000.00	.....
Aviation Field.....	15,000.00	.....	15,000.00	8,217.68	6,782.32

Public Service Enterprises:

Water.....	.....	203,280.53	203,280.53	164,203.78	39,076.75
Public Scales.....	1,400.00	.....	1,400.00	1,386.64	13.36

Cemeteries:

Pine Grove and Merrill Yard.....	47,000.00	11,989.91	58,989.91	47,994.17	10,995.74
Valley and Piscataquog.....	7,500.00	2,252.14	9,752.14	7,374.59	2,377.55
Amoskeag and Other Cemeteries.....	500.00	25.00	525.00	466.55	58.45

Interest and Maturing Debt:

Interest on Temporary Loans.....	40,000.00	40,000.00	25,243.49	14,756.51
Interest on General Loans.....	240,000.00	.....	240,000.00	220,827.50	19,172.50
Maturing Debt.....	468,500.00	.....	468,500.00	468,500.00	.....
Sinking Funds.....	.....	50,000.00	50,000.00	50,000.00	.....
State Tax.....	308,282.50	.....	308,282.50	308,282.50	.....
County Tax.....	247,576.00	.....	247,576.00	247,576.00	.....
Pef Capita School Tax.....	23,532.00	.....	23,532.00	23,532.00	.....
Taxes abated after Payment.....	300.00	5.28	305.28	305.28

Totals

	\$3,647,640.50	\$963,321.27	\$4,610,961.77	\$4,496,556.22	\$114,405.55
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CITY OF MANCHESTER
EXHIBIT B
FOR THE YEAR ENDED DECEMBER 31, 1927
STATEMENT OF BUDGET ACCOUNTS—Concluded
PART II—Non-Revenue Appropriations

	Budget Appropriations	Transfers and Cash Receipts	Total	Expenses For Year	Unexpended Balance	Overdrafts
Motor Fire Apparatus—						
Forwarded from 1926.....	.....	\$1,106.96	\$1,106.96	\$1,106.96	.....	.....
New Highways (Bond Issue).....	\$200,000.00	38,929.52	238,929.52	238,929.52	.....	.....
New Sewers—(Bond Issue).....	75,000.00	12,166.69	87,166.69	87,166.69	.....	.....
(Including Balance forwarded from 1926)						
New Schools—Forwarded from 1926.....	.....	132.17	132.17	130.00	\$2.17	.....
Additions to Youngsville School—						
Forwarded from 1926.....	.....	754.37	754.37	85.00	669.37	.....
Additions to Hallsville School—						
Balance forwarded from 1926.....	.....	39.53	39.53	.....	39.53	.....
High Service Water Construction—						
Balance forwarded from 1926.....	.....	71,868.02	71,868.02	50,122.32	21,745.70	.....
Highways Resurfacing—New (Bond Issue)	125,000.00	8,875.55	133,875.55	133,875.55	.....	.....
Totals	<u>\$400,000.00</u>	<u>\$133,872.81</u>	<u>\$533,872.81</u>	<u>\$511,416.04</u>	<u>\$22,456.77</u>	<u>.....</u>

CITY OF MANCHESTER

EXHIBIT C

ANALYSIS OF ESTIMATED REVENUE

RECEIVED DURING THE YEAR 1927

Taxes—State:

Savings Banks	\$126,360.94	
Railroads	66,350.90	
Insurance	12,807.15	
Income Tax—1926	228.47	
Income Tax—1927	75,895.04	
	<hr/>	\$281,642.50

Licenses:

Liquor	\$31.00	
Dog	4,584.50	
Amusement	2,352.50	
Pool and Billiards, etc.	1,624.00	
Milk	792.00	
Garbage	58.00	
Junk	138.85	
Plumbers	90.00	
All Others	2,929.52	
	<hr/>	12,600.37

Permits:

Marriage	\$626.00	
Sewer	2,553.77	
Automobile—1927	89,431.82	
Automobile—1928	30,252.09	
	<hr/>	122,863.68

Fines and Forfeits:

Municipal Court	21,601.87	
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Other General Revenue:

City Clerk	200.00	
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General Government:

Costs of Tax Collections.....	\$5,034.00	
Tax Titles Redeemed	495.51	
Commissions—Telephone Booth	5.75	
	<hr/>	5,535.26

Health and Sanitation:

Public Comfort Station	578.66	
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Unclassified:

Zoning (Adjustment Board)	\$280.00	
Public Scales	340.50	
	<hr/>	620.50

Cemeteries:

Sale of Lots and Graves.....	\$13,545.41
Care of Lots and Graves.....	1,213.45
Interments	3,444.00
Miscellaneous	5,086.89

Interest:

On Deposits	\$7,056.13
On Deferred Taxes	9,132.73
On Tax Titles Redeemed.....	2,481.89
On Perpetual Care Funds.....	175.96
On State Income Tax	15.68

23,289.75

Refunds:

Accrued Interest	
------------------------	--

18,862.39

1,822.24

Charities:

Miscellaneous	
---------------------	--

69.00

Departmental Accounts Receivable:

School Department	\$10,148.87
School Rentals	990.00
Repairs to Public Buildings.....	14.62
Highway Department	23,892.16
Health Department	430.05
Fire Department	197.50
Parks and Playgrounds	97.89
Pine Grove Cemetery	959.00
Valley Cemetery	59.00
Piscataquog Cemetery	29.00

36,818.09

Revenue of 1927	
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5,668.46

Total Estimated Revenue	
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\$532,172.77

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Amount to be Raised.....	\$503,750.00
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Transferred to:

Highway Department	\$15,352.10
School Department	310.00
Fire Department	199.01
Cemeteries	10,191.45

26,052.56

Abatements:

Highway Department	\$169.01
School Department	2,187.20

2,356.21

Adjustment	14.00
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Total	
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\$532,172.77

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CITY OF MANCHESTER

EXHIBIT D

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1927

*Analysis of Cash Receipts**Taxes:*

1926 Poll Taxes	\$53,836.00	
1927 Property Taxes	2,779,231.58	
Previous to 1927 Poll Taxes.....	23,835.00	
Previous to 1927 Property Taxes.....	276,974.37	
		<hr/> \$3,133,876.95

State:

Income Tax—1926	\$228.47	
Income Tax—1927	75,895.04	
Savings Bank Taxes	126,360.94	
Railroads' Taxes	66,350.90	
Insurance Taxes	12,807.15	
		<hr/> 281,642.50
Tax Title Redemptions	\$38,478.55	
Tax Deeds	1,441.03	
		<hr/> 39,919.58

Licenses:

Liquor—1926	\$14.00	
Liquor—1927	17.00	
Dog	4,584.50	
Amusement	2,355.50	
Pool, Billiards, etc.	1,624.00	
Milk	792.00	
Garbage	58.00	
Junk	138.85	
Plumbers	90.00	
All Others	2,926.52	
		<hr/> 12,600.37

Permits:

Automobile—1924	\$4,755.40	
Automobile—1927	89,431.82	
Automobile—1928	30,252.09	
Marriage	626.00	
Sewer	2,553.77	
		<hr/> 127,619.08

Fines:

Municipal Court	21,601.87	
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*Other General Revenue:**Rents—*

Practical Arts Auditorium	\$690.00	
Parks and Commons	180.00	
City Clerk	200.00	
	<hr/>	1,070.00

*General Government:**Tax Collector—*

Costs of Tax Collections	\$5,034.00	
Costs of Tax Titles Redeemed.....	495.51	
City Hall Telephone Booth	5.75	
	<hr/>	5,535.26

Protection of Persons and Property:

Fire Department (Miscellaneous).....	219.00
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Health and Sanitation:

Board at Hospital.....	\$485.88	
Sale of Antitoxin	7.00	
Public Comfort Station	647.14	
	<hr/>	1,140.02

Highways:

Highways Maintenance	\$3,547.26	
Sewers Maintenance	957.99	
Street Cleaning	1,551.29	
Engineers	94.50	
Equipment and Material.....	2,999.91	
Highways—New	6,315.57	
Sewers—New	8.31	
Highways Resurfacing	297.78	
	<hr/>	15,772.61

Education:

Tuition	\$7,146.73	
Sale of Books and Supplies.....	1,879.23	
	<hr/>	9,025.96

Library:

Fines	\$1,348.56	
Sales and Miscellaneous.....	138.45	
	<hr/>	1,487.01

*Recreation:**Parks—*

Junk	10.67
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Unclassified:

Building Department	\$98.16	
Miscellaneous	280.00	
		<hr/> 378.16

Public Service Enterprise:

Water Department		187,383.48
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Other Enterprises:

Public Scales		340.50
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*Cemeteries:**Pine Grove Cemetery—*

Sale of Lots and Graves.....	\$13,380.41	
Care of Lots and Graves.....	1,009.50	
Interments	3,148.00	
Miscellaneous	5,256.62	
		<hr/> 22,794.53

Valley Cemetery—

Care of Lots and Graves.....	\$340.95	
Interments	188.00	
Miscellaneous	430.50	
		<hr/> 959.45

Piscataquog Cemetery—

Sale of Lots and Graves.....	\$165.00	
Care of Lots and Graves.....	110.00	
Interments	70.00	
Miscellaneous	42.27	
		<hr/> 387.27

Amoskeag Cemetery—

Interments	\$28.00	
Miscellaneous	34.00	
		<hr/> 62.00

Merrill Cemetery—

Interments	\$10.00	
Miscellaneous	4.00	
		<hr/> 14.00

*Interest:**Bank Deposits—*

First National Bank	\$1,841.74	
Manchester Safety Deposit and Trust Com- pany	218.30	
Merchants National Bank.....	4,872.37	
Second National Bank—Boston.....	53.14	
Amoskeag Trust Company.....	70.58	
		<hr/> 7,056.13

Miscellaneous Interest:

On Deferred Taxes	\$9,132.73	
On Tax Titles Redeemed	2,481.89	
Perpetual Care Funds.....	175.96	
State Income Tax.....	15.68	
	<hr/>	11,806.26

Municipal Indebtedness:

Temporary Loans	\$1,550,000.00	
General Loans	398,794.00	
Sinking Fund	50,000.00	
	<hr/>	1,998,794.00

Agency:

Bonus Tax Fund 1921.....	\$750.00	
Bonus Tax Fund 1922.....	814.00	
Bonus Tax Fund 1923	1,284.00	
Bonus Tax Fund 1924	1,816.00	
	<hr/>	4,664.00

Trust Funds:

Pine Grove Cemetery Perpetual Care.....	\$1,628.20	
Valley Cemetery Perpetual Care.....	536.50	
Piscataquog Cemetery Perpetual Care.....	200.00	
Merrill Cemetery Perpetual Care.....	300.00	
	<hr/>	2,664.70

Trust Funds Income:

Pine Grove Cemetery	\$12,573.26	
Valley Cemetery	1,951.64	
Piscataquog Cemetery	352.50	
Merrill Cemetery	93.00	
Amoskeag Cemetery	19.00	
Stowell Cemetery	6.00	
Specials	381.65	
Vault Rentals	15.00	
	<hr/>	15,392.05

Library Funds:

Income	466.91
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*Refunds:**Appropriation Overdraft—*

Building Department	\$8.10
Board of Adjustment	23.96
City Auditor .....	.45
City Clerk	4.45
City Treasurer .....	.85
Charities Department	69.00

Free Sunday Concerts	500.00	
Health Department	16.50	
School Department	976.96	
Tax Collector	33.05	
Tax Refunds	3.48	
Vital Statistics	2.00	
Highway Department	1,087.15	
Tailings—1926	34.90	
Accrued Interest	1,822.24	
	<hr/>	4,583.09

Total Receipts for Year.....	\$5,909,267.41
Balance January 1, 1927.....	177,644.67
	<hr/>
Total	\$6,086,912.08
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CITY OF MANCHESTER

EXHIBIT D

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1927

*Analysis of Cash Disbursements**General Government:*

Mayor	\$5,731.04	
Aldermen	2,728.50	
Auditor	4,068.81	
Treasurer	5,850.71	
Tax Collector	11,166.19	
Tax Collector Special	3,634.11	
Assessors	19,298.39	
Finance Commission	806.75	
Law	1,694.51	
City Clerk	7,890.51	
Superintendent of Buildings	13,765.78	
Repairs to Public Buildings.....	55,887.34	
Election Expenses	4,937.81	
Board of Registration	3,486.70	
City Hall	6,721.03	
Old Court House	2,688.58	
Public Comfort Station	5,597.57	
Care of City Clocks	600.00	
Adjustment Board (Zoning)	431.47	
City Planning Board	45.51	
		<hr/>
		\$157,031.31

Protection of Persons and Property:

Police Department	\$264,865.50	
Municipal Court	4,090.00	
Fire Department	265,361.57	
Sealer of Weights and Measures.....	2,181.30	
Motor Fire Apparatus	1,052.78	
		<hr/>
		537,551.15

Health and Sanitation:

Health Department	\$79,545.50	
City Physician	1,267.31	
Vital Statistics	906.50	
Board of Examiners of Plumbers.....	50.00	
		<hr/>
		81,769.31

Highways:

Highway Department	\$832,039.30	
Street Lighting	81,784.15	
	<hr/>	913,823.45

Charities:

Charities Department	\$54,933.90	
Charitable Gifts	6,200.00	
	<hr/>	61,133.90

Education:

Schools	\$792,615.97	
Carpenter Memorial Library.....	50,015.58	
	<hr/>	842,631.55

Recreation:

Parks and Playgrounds	\$43,221.06	
Municipal Bath Houses	1,499.99	
Rock Rimmon Park	1,000.00	
Celebrations and Entertainments.....	400.00	
	<hr/>	46,121.05

Unclassified:

Damages to Persons and Personal Property..	\$5,333.05	
Printing City Reports	1,091.60	
Patriotic Purposes	1,899.77	
Printing and Stationery	637.82	
Incidentals	4,723.30	
Auditing	1,000.00	
Publicity Fund	3,292.03	
Fire Damage Replacement Fund	5,000.00	
Purchase of Textile Field	10,000.00	
Aviation Field	8,217.68	
	<hr/>	41,195.25

Public Service Enterprises:

Water	\$156,817.21	
High Service Construction	50,122.32	
Public Scales	1,386.64	
	<hr/>	208,326.17

Cemteries:

Pine Grove	\$47,752.93	
Valley	7,374.59	
Amoskeag and Others	466.55	
	<hr/>	55,594.07

Interest:

Interest on Temporary Loans.....	\$25,243.49	
Interest on General Loans.....	220,827.50	
Water Loans	5,680.00	
	<hr/>	251,750.99

Municipal Indebtedness:

Maturing Debt	\$460,500.00	
Temporary Loans	1,488,500.00	
Water Loans	8,000.00	
	<hr/>	1,957,000.00

Agency:

State Tax	\$308,282.50	
County Tax	247,576.00	
School Tax	23,532.00	
State Soldiers' Bonus	4,664.00	
	<hr/>	584,054.50

Sinking Funds:

General Loans		50,000.00
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Trust Funds:

Perpetual Care Funds	\$2,964.70	
Special Trust Funds.....	800.00	
Trustees Cemetery Funds.....	10,191.45	
Trustees Cemetery Funds (Balance 1926)....	795.59	
Vault Rentals—Funds	25.00	
Rock Rimmon Park Improvement Fund.....	180.00	
	<hr/>	14,956.74

Refunds:

Auto Taxes	\$127.77	
Taxes	177.51	
Tailings	3.99	
	<hr/>	309.27

Miscellaneous:

Tax Titles	\$56,758.81	
New School Equipment	130.00	
Addition to Youngsville School.....	85.00	
	<hr/>	56,973.81

Total Disbursements	\$5,860,222.52	
Cash on hand December 31, 1927.....	226,689.56	
	<hr/>	
Total	\$6,086,912.08	<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	1,270.00	
Miscellaneous Expenses	861.04	
Incidentals	600.00	
	<hr/>	\$5,731.04

Aldermen:

Salaries	\$2,600.00	
Expenses	128.50	
	<hr/>	2,728.50

Auditor:

Auditor's Salary	\$2,500.00	
Clerk's Salary	1,330.00	
Expenses	238.81	
	<hr/>	4,068.81

Treasurer:

Treasurer's Salary	\$2,500.00	
Clerks' Salaries	2,496.50	
Expenses	854.21	
	<hr/>	5,850.71

Tax Collector:

Collector's Salary	\$2,500.00	
Deputies' Salaries	2,512.50	
Clerks' Salaries	3,334.00	
Expenses	2,819.69	
	<hr/>	11,166.19

Special Tax Collections:

Clerks' Salaries	\$1,027.50	
Special Collectors' Salaries	1,549.00	
Special Collectors' Commissions	1,057.61	
	<hr/>	3,634.11

Assessors:

Assessors' Salaries	\$7,799.97	
Clerks' Salaries	7,588.98	
Engineer's Salary	2,000.01	
Expenses	1,909.43	
	<hr/>	19,298.39

Finance Commission:

Commissioners' Salaries	\$600.00	
Clerk's Salary	200.00	
Expenses	6.75	
	<hr/>	806.75

Law:

Solicitor's Salary	\$1,600.00	
Expenses	94.51	
	<hr/>	1,694.51

City Clerk:

City Clerk's Salary	\$3,000.00	
Clerks' Salaries	3,734.33	
Expenses	1,156.18	
	<hr/>	7,890.51

Department of Buildings:

Superintendent's Salary	\$2,751.76	
Inspectors' Salaries	6,998.20	
Clerk's Salaries	3,042.20	
Expenses—Miscellaneous	973.62	
Other Salaries	28,962.40	
Repairs to Public Buildings.....	26,924.94	
	<hr/>	69,653.12

Board of Registration:

Boards' Salaries	\$1,550.00	
Clerk's Salary	975.00	
Expenses	961.70	
	<hr/>	3,486.70

Elections:

Election Officials	\$3,625.00	
Expenses	1,312.81	
	<hr/>	4,937.81

City Hall:

Janitors' Salaries	\$3,402.00	
Expenses	3,319.03	
	<hr/>	6,721.03

Old Court House:

Janitor's Salary	\$1,350.00	
Expenses	1,338.58	
	<hr/>	2,688.58

Public Comfort Station:

Janitor's and Matron's Salaries.....	\$4,536.00	
Expenses	1,061.57	
	<hr/>	5,597.57

Care of City Clocks:

Expenses	600.00
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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.....	230,864.60	
Pensions	6,672.50	
Expenses	16,511.40	
	<hr/>	264,865.50

Municipal Court:

Judge's Salary	\$2,240.00	
Assistant Judge's Salary	350.00	
Clerk's Salary	750.00	
Probation Officer's Salary	750.00	
	<hr/>	4,090.00

Fire Department:

Commissioners' Salaries	\$350.00	
Chief's Salary	3,789.59	
Deputy Chiefs' Salaries	5,235.63	
Captains, Lieutenants, Permanent Men.....	195,387.89	
Pensions	7,422.06	
Call Men Salaries	6,833.40	
Fire Alarm Telegraph Superintendent Salary	1,095.72	
Fire Alarm Telegraph Other Salaries.....	12,771.24	
Expenses	32,476.04	
Motor Fire Apparatus.....	1,052.78	
	<hr/>	266,414.35

Sealer of Weights and Measures:

Sealer's Salary	\$2,100.00	
Expenses	81.30	
	<hr/>	2,181.30

Health Department:

Boards' Salaries	\$600.00
Health Officer's Salary	4,500.00
Inspectors' Salaries	9,362.74
Clerks' Salaries	2,332.37
Nurses' and Dental Assistants' Salaries....	19,799.28
Dentists' Salaries	3,000.24
School Physicians' Salaries	3,000.24
Cleaning, etc.	163.50

Hospital Payroll	11,687.53	
Expenses—General	10,762.17	
Expenses—Hospital	14,337.43	
	<hr/>	79,545.50

City Physician:

Physician's Salary	\$1,200.00	
Expenses	67.31	
	<hr/>	1,267.31

Highway Department:

Administration	\$13,585.66	
Highways—New	43,340.26	
Highways—Resurfacing—New	17,604.53	
Highways—Maintenance	85,479.66	
Disposal of Refuse	63,092.66	
Sewers Maintenance	31,091.08	
Sewers—New	24,677.09	
Street Cleaning	31,214.75	
Traffic Regulations	1,097.14	
Equipment and Materials	505,995.85	
Engineering	14,748.96	
Traffic Signal System	111.66	
	<hr/>	832,039.30

Street Lighting:

Expenses	81,784.15
----------------	-----------

Charities Department:

Commissioner's Salary	\$2,100.00	
Clerk's Salary	1,325.00	
Expenses	1,214.83	
Outside Relief	50,294.07	
	<hr/>	54,933.90

School Department:

School Board's Salary	\$325.00	
Clerk of Board's Salary	999.84	
Clerks' Salaries—Office	3,099.96	
Certificating Officer's Salary	1,999.92	
Truant Officers' Salaries	3,999.84	
Teachers' Payroll	590,117.10	
Evening Schools	6,216.97	
Pensions	8,688.16	
Summer Schools	42,628.00	
Janitor's Payroll	48,965.17	

Other Expenses

Operation of School Plant	56,954.72	
Auxiliary Agencies	9,939.91	
School Maintenance	723.50	
Miscellaneous	1,033.18	
Outlays	2,009.51	
General Control	14,915.19	
	<hr/>	792,615.97

City Library:

Librarian's Salary	\$2,233.95	
Librarian's Assistants Salaries	26,364.52	
Janitors and Policemen	4,077.66	
Expenses	12,087.44	
General Fund—Book Purchases	4,722.48	
Currier Fund—Book Purchases.....	290.97	
Hosley Fund—Book Purchases	234.18	
Mead Fund—Book Purchases	4.38	
	<hr/>	50,015.58

Parks and Playgrounds Department:

Superintendent's Salary	\$2,000.00	
Payrolls—Parks and Playgrounds.....	25,316.04	
Pension	574.08	
Payrolls—Playgrounds	3,553.55	
Payrolls—Winter Sports	1,445.08	
Expenses	10,332.31	
Municipal Bath Houses	1,499.99	
	<hr/>	44,721.05

Water Department:

Superintendent's Salary	\$5,000.00	
Payrolls	68,131.77	
Pensions	4,279.01	
Expenses	79,406.43	

High Service Construction:

Payroll	19,955.46	
Expenses	30,166.86	
	<hr/>	206,939.53

City Scales:

Weigher's Salary	\$1,250.00	
Expenses	136.64	
	<hr/>	1,386.64

Cemeteries:

Pine Grove—

Superintendent's Salary	\$3,100.00	
Payrolls	30,611.37	
Expenses	14,041.56	
	<hr/>	\$47,752.93

Valley—

Payrolls	\$7,079.02	
Expenses	295.57	
	<hr/>	7,374.59

All Others—

Payrolls	466.55	
	<hr/>	55,594.07

Total	\$2,894,948.48	
	<hr/>	=====

CITY OF MANCHESTER
EXHIBIT E
TAX COLLECTOR
Taxes Receivable

CITY OF MANCHESTER

463

	1921	1922	1923	1924	1925	1926	1927
Balance Outstanding January 1, 1927.....	\$35,728.45	\$30,887.25	\$33,226.92	\$27,753.74	\$32,584.29	\$306,568.38	.....
1927 Property Tax Warrants							\$3,148,089.83
1927 Poll Tax Warrant							78,452.00
Additional Warrants issued during 1927..							1,413.65
Voluntary Taxes paid during 1927.....	10.00	10.00	25.00	20.00	51.00	1,122.00	2.00
Adjustments				3.60	4.28	19.50	.....
Total	\$35,738.45	\$30,897.25	\$33,251.92	\$27,777.34	\$32,639.57	\$307,906.43	\$3,227,957.48
Deduct:							
Cash Collected during 1927.....	\$1,994.34	\$2,127.35	\$3,503.95	\$4,777.49	\$8,229.98	\$284,840.26	\$2,833,067.58
Taxes Abated during 1927.....	11,372.32	7,284.35	8,579.56	7,118.20	4,980.82	5,459.03	18,875.30
Discounts							25,574.55
Total	\$13,366.66	\$9,411.70	\$12,083.51	\$11,895.69	\$13,210.80	\$290,299.29	\$2,877,517.43
Balance December 31, 1927, per Auditor's Ledger	\$22,371.79	\$21,485.55	\$21,168.41	\$15,881.65	\$19,428.77	\$17,607.14	\$350,440.05
Voluntary Taxes paid during 1928.....	60.00	93.00	133.00	225.00	198.00	376.00	3,112.00
Additional Warrants issued during 1928..							.....
Cash in hands of Tax Collector .....	.65	1.71	1.95	4.00	.....	.....	.....
Overpayments	165.29	229.33	36.40	114.20	303.29	26.63	210.63
Adjustments (to be made)			20.56	.....	75.06	174.20	.02
Total	\$22,597.73	\$21,809.59	\$21,360.32	\$16,224.85	\$20,005.12	\$18,183.97	\$353,762.70
Deduct:							
Cash Collected during 1928.....	\$722.00	\$877.00	\$1,091.00	\$940.00	\$1,526.55	\$2,244.03	\$269,346.83
Taxes Abated during 1928.....	8,017.75	9,739.54	7,945.70	5,000.00	5,407.51	19.50	2,283.09
Total	\$8,739.75	\$10,616.54	\$9,036.70	\$5,940.00	\$6,934.06	\$2,263.53	\$271,629.92
Balance Outstanding per Auditor's Ledger	\$13,857.98	\$11,193.05	\$12,323.62	\$10,284.85	\$13,071.06	\$15,920.44	\$82,132.78
Balance Outstanding per Listing.....	13,742.67	11,261.86	12,096.73	10,377.31	13,011.22	15,850.64	82,132.80
Undetected Errors	\$115.31	\$68.81	\$226.89	\$92.46	\$59.84	\$69.80	\$0.02

CITY OF MANCHESTER
EXHIBIT F
STATEMENT OF WATER DEPARTMENT
Accounts Receivable

	Water	Fines	Buildings	Miscellaneous	Total
Balance Outstanding January 1, 1927.....	\$248.70	\$5.40	\$222.08	\$2,931.52	\$3,407.70
Accounts Rendered:					
January Quarter	44,876.26	217.00	29.00	1,208.41	46,330.67
April Quarter	43,385.43	232.20	80.00	791.93	44,489.56
July Quarter	44,679.36	351.75	86.00	1,110.91	46,228.02
October Quarter	48,022.49	276.65	82.00	1,340.06	49,721.20
Total	\$181,212.24	\$1,083.00	\$499.08	\$7,382.83	\$190,177.15
Deduct:					
Cash Collected—1927	\$180,482.97	\$1,077.40	\$372.08	\$5,451.03	\$187,383.48
Abatements—1927	611.10	.....	.....	296.68	907.78
Total Deductions	\$191,094.07	\$1,077.40	\$372.08	\$5,747.71	\$188,291.26
Balance Outstanding—December 31, 1927.....	\$118.17	\$5.60	\$127.00	\$1,635.12	\$1,885.89

RECONCILIATION, MARCH 14, 1928, WITH DECEMBER 31, 1927

	Water	Fines	Buildings	Miscellaneous	Total
Cash on hand March 14, 1928.....	\$184.27	\$11.70	.....	\$1,955.23	\$2,151.20
Cash Collected—1928	45,119.40	216.00	\$136.00	2,549.10	48,020.50
Accounts Abated—1928	39.20	.....	.....	.....	39.20
Balance Due March 14, 1928.....	211.78	8.00	131.00	1,856.92	2,207.70
Total	\$45,554.65	\$235.70	\$267.00	\$6,361.25	\$52,418.60
Balance Outstanding December 31, 1927.....	\$118.17	\$5.60	\$127.00	\$1,635.12	\$1,885.89
Accounts Rendered—1927	45,436.48	218.40	140.00	4,726.13	50,521.01
Accounts Rendered not Reported to City Auditor.....	.....	11.70	.....	.....	11.70
Total	\$45,554.65	\$235.70	\$267.00	\$6,361.25	\$52,418.60

CITY OF MANCHESTER

EXHIBIT G

TREASURER'S DEPARTMENT

Cash Receipts and Disbursements

FOR THE YEAR ENDED DECEMBER 31, 1927

	Balance First of Month	Receipts	Disbursements	Balance End of Month
January	\$177,644.67	\$122,354.30	\$251,803.70	\$48,195.27
February	48,195.27	460,769.75	212,333.00	296,632.02
March	296,632.02	375,891.16	461,483.16	211,040.02
April	211,040.02	496,897.80	340,977.51	366,960.31
May	366,960.31	93,371.42	328,835.75	131,495.98
June	131,495.98	305,219.20	417,528.22	19,186.96
July	19,186.96	1,325,614.86	396,594.78	948,207.04
August	948,207.04	56,269.86	753,095.77	251,381.13
September	251,381.13	292,268.19	305,371.48	238,277.84
October	238,277.84	411,278.25	313,934.74	335,621.35
November	335,621.35	139,456.81	265,365.98	209,712.18
December	209,712.18	1,829,875.81	1,812,898.43	226,689.56
<hr/>				
Total for the Year.....		\$5,909,267.41	\$5,860,222.52	
Balance January 1, 1927....		177,644.67	.....
Balance December 31, 1927..		.....	226,689.56	
<hr/>				
Total		\$6,086,912.08	\$6,086,912.08	

CITY OF MANCHESTER
EXHIBIT H
CITY CLERK'S DEPARTMENT

Summary of Cash Receipts

FOR THE YEAR ENDED DECEMBER 31, 1927

	Phinney	Gilmore	Total
Marriage Licenses	\$284.00	\$351.00	\$635.00
Corporations	7.00	.....	7.00
Sewer Permits	1,028.25	1,525.52	2,553.77
Assignment of Wages.....	2.50	1.40	3.90
Mortgages	225.80	191.24	417.04
Partnerships	1.50	.75	2.25
Conditional Sales	1,021.50	1,095.13	2,116.63
Bill of Sales	5.50	7.75	13.25
Writs	4.00	2.00	6.00
Miscellaneous Permits and Fees..	136.92	19.73	156.65
Billiards, Pool and Bowling.....	1,503.00	121.00	1,624.00
Junk Dealers	138.85	.....	138.85
Hack and Job Teaming	108.50	26.00	134.50
Amusements	1,845.50	490.00	2,335.50
Employment Offices	20.00	5.00	25.00
Rents	80.00	120.00	200.00
Automobiles—1924	4,755.40	.....	4,755.40
Automobiles—1927	81,087.47	8,349.66	89,437.13
Automobiles—1928 .....	.....	36,608.78	36,608.78
Dog Licenses	3,273.50	1,310.00	4,583.50
Public Comfort	277.27	369.87	647.14
Election Receipts—Filing Fees..	.....	87.00	87.00
Total	<u>\$95,806.46</u>	<u>\$50,681.83</u>	<u>\$146,488.29</u>
Cash paid City Treasurer.....	<u>\$95,806.46</u>	<u>\$44,299.33</u>	<u>\$140,105.79</u>
Balance due paid in 1928.....		<u>\$6,382.50</u>	<u>\$6,382.50</u>

RECONCILIATION OF CASH

Balance due January 1, 1928.....		\$6,382.50
Cash Receipts as per Books to Close of Business—May 17, 1928		46,604.59
Total to be Accounted For.....		<u>\$52,987.09</u>
Paid City Treasurer as per Receipts.....	\$51,980.36	
Cash on hand verified by count.....	1,006.73	
Total		<u>\$52,987.09</u>

CITY OF MANCHESTER

EXHIBIT H

CITY CLERK'S DEPARTMENT

DECEMBER 31, 1927

In our examination, we checked all Marriage Licenses, Permits, Mortgages, Conditional Sale Fees, etc., with the Cash Book.

License stubs were checked against the Cash Book.

As recommended in our previous report, a Cash Book, covering all departments has been installed, instead of the many cash books, as in various years.

A Cash Register has been installed which issues a check for all items received and helps considerably in classifying the Receipts.

Nothing, as yet, has been done in regard to establishing a check system to cover licenses, permits, etc., by the City Auditor's Department.

The Automobile book was taken to Concord and a test check made of the cards that are filed with the Commissioner of Motor Vehicles. Sixty percent of the cards issued were selected at random and checked against the City Clerk's book. No discrepancies were found. We are satisfied that all Auto permits issued have been properly accounted for.

CITY OF MANCHESTER

EXHIBIT I

STATEMENT OF HEALTH DEPARTMENT

Accounts Receivable

DECEMBER 31, 1927

Balance Outstanding January 1, 1927.....	\$210.00
Accounts Rendered during Year.....	430.05
<hr/>	
Total	\$640.05
<i>Deduct:</i>	
Cash paid City Treasurer.....	485.88
<hr/>	
Balance due December 31, 1927.....	\$154.17
<hr/> <hr/>	

MILK LICENSES

Milk Licenses for 1926.....	\$2.00
Total Milk Licenses issued during year.....	790.00
<hr/>	
Total	\$792.00
Paid City Treasurer for 1926.....	\$2.00
Paid City Treasurer for 1927.....	790.00
<hr/>	
Total	\$792.00
<hr/> <hr/>	

MISCELLANEOUS RECEIPTS

Sale of Anti Toxin	\$7.00
Refunds	16.50
<hr/>	
Paid City Treasurer	\$23.50
<hr/> <hr/>	

CITY OF MANCHESTER

EXHIBIT J

STATEMENT OF SCHOOL DEPARTMENT

Accounts Receivable

DECEMBER 31, 1927

Balance Outstanding December 31, 1927.....	\$362.24
Accounts Rendered during Year.....	10,148.87
Total	<u>\$10,511.11</u>

Deduct:

Accounts paid during year.....	\$7,146.73
Accounts abated during year.....	2,362.90
	<u>9,509.63</u>

Balance outstanding December 31, 1927.....	<u>\$1,001.48</u>
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CASH RECEIPTS AND DISBURSEMENTS

Cash on hand January 1, 1927.....	\$183.80
Cash Received during year.....	1,719.23
Total Receipts	<u>\$1,903.03</u>

Deduct:

Expended during 1927.....	20.90
Cash paid City Treasurer	<u>\$1,882.13</u>

ANNUAL OFFICIAL REPORT

CITY OF MANCHESTER

EXHIBIT J

OFFICE OF SUPERINTENDENT OF SCHOOLS

Special Fund

Balance of Fund January 1, 1927.....	\$202.29	
Interest to September 30, 1927.....	8.55	
		<hr/>
	\$210.84	
<i>Expenditures:</i>		
E. Bartlett—Bass Instrument	\$50.00	
J. J. Hurley—Trip to Boston with Baseball		
Team	90.00	
	<hr/>	140.00
		<hr/>
Balance to Treasurer	\$70.84	
		=====

CITY OF MANCHESTER

EXHIBIT K

STATEMENT OF THE MUNICIPAL COURT

FOR THE YEAR ENDED DECEMBER 31, 1927

	Total Fines	Sundry Expenses	State Motor Vehicle Commission	Interpreter and Witness Fees	Attorney Fees	Net Receipts
January	\$2,398.12	\$3.65	\$558.00	\$12.72	.....	\$1,823.75
February	2,829.48	28.00	323.00	27.56	\$3.00	2,447.92
March	1,949.70	46.20	135.00	23.32	.....	1,745.18
April	2,445.12	68.75	545.00	40.44	.....	1,790.93
May	2,446.30	17.00	813.00	16.96	.....	1,599.34
June	2,794.60	44.00	983.00	10.60	.....	1,757.00
July	1,997.36	45.15	498.00	25.44	.....	1,428.77
August	2,110.90	2.00	108.00	36.04	.....	1,964.86
September	2,097.74	6.50	339.00	21.20	6.00	1,725.04
October	1,937.08	23.00	194.00	40.82	8.00	1,671.26
November	2,214.92	18.50	88.00	10.60	3.00	2,094.82
December	1,734.42	2.00	135.00	23.32	11.00	1,563.10
Total	\$26,955.74	\$304.75	\$4,719.00	\$289.02	\$31.00	\$21,611.97

CITY OF MANCHESTER

EXHIBIT K

STATEMENT OF THE MUNICIPAL COURT—*Concluded*

FOR THE YEAR ENDED DECEMBER 31, 1927

Total Receipts from Fines 1927.....		\$26,955.74
<i>Less Payments:</i>		
Sundry Expense	\$304.75	
State Motor Vehicle Commissioner.....	4,719.00	
Interpreter and Witness Fees.....	289.02	
Attorneys' Fees	31.00	
	<hr/>	
Total Payments		5,343.77
		<hr/>
Net Receipts 1927		\$21,611.97
		<hr/>
Net Receipts	\$21,611.97	
Add December 1926 Receipts paid 1927.....	1,533.00	
	<hr/>	
		23,164.97
Less December 1927 Receipts paid 1927.....		1,563.10
		<hr/>
Net Payments to Treasurer 1927.....		\$21,601.87
		<hr/> <hr/>

CITY OF MANCHESTER

EXHIBIT L

STATEMENT OF HIGHWAY DEPARTMENT

FOR THE YEAR ENDED DECEMBER 31, 1927

Accounts Receivable

Balance outstanding December 31, 1927.....	\$8,935.41
Accounts rendered during year.....	23,892.16
<hr/>	
Total	\$32,827.57

Deduct:

Accounts paid during year.....	\$15,772.61
Accounts abated during year.....	2,409.62
<hr/>	

Total	18,182.23
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Balance outstanding December 31, 1927.....	\$14,645.34
<hr/> <hr/> <hr/>	

CITY OF MANCHESTER

EXHIBIT M

STATEMENT OF CITY LIBRARY DEPARTMENT

Petty Cash Receipts and Disbursements

FOR THE YEAR ENDED DECEMBER 31, 1927

Cash on hand January 1, 1927.....	\$121.54
Receipts during the year.....	1,566.86
Total	<hr/> \$1,688.40
<i>Deduct:</i>	
Payments to City Treasurer.....	\$1,487.01
Expenses paid by Librarian.....	75.22
Total	<hr/> 1,562.23
Balance on hand December 31, 1927.....	<hr/> \$126.17

CITY OF MANCHESTER

EXHIBIT N

CITY SCALES DEPARTMENT

Statement of Cash Receipts

FOR THE YEAR ENDED DECEMBER 31, 1927

January	\$22.00
February	25.90
March	36.50
April	27.90
May	26.80
June	26.50
July	20.70
August	21.90
September	30.80
October	27.90
November	25.60
December	23.30
<hr/>	
Total Receipts	\$315.80
Paid January 1927 for December 1926.....	24.70
<hr/>	
Total paid to City Treasurer 1927.....	\$340.50
<hr/>	
<hr/>	

CITY OF MANCHESTER

EXHIBIT O—SCHEDULE I

STATEMENT OF CEMETERIES

FOR THE YEAR ENDED DECEMBER 31, 1927

	Pine Grove Cemetery	Valley Cemetery	Piscataquog Cemetery	Merrill Cemetery	Anoskeag Cemetery	Stowell Cemetery	Total
<i>Cash Received by the Superintendent:</i>							
Sale of Lots and Graves.....	\$13,380.41	.....	\$165.00	.....	.....	.....	\$13,545.41
Care of Lots and Graves.....	1,009.50	\$340.95	110.00	.....	.....	.....	1,460.45
Interments	3,148.00	188.00	70.00	\$10.00	\$28.00	.....	3,444.00
Miscellaneous	5,256.62	430.50	42.27	4.00	34.00	.....	5,767.39
Total	\$22,794.53	\$959.45	\$387.27	\$14.00	\$62.00	.....	\$24,217.25
<i>Cash Received by Treasurer:</i>							
Lots placed under Perpetual Care	\$1,628.20	\$536.50	\$200.00	\$300.00	.....	.....	\$2,664.70
Sale of Lots and Graves.....	9,935.73	.....	123.75	.....	.....	.....	10,059.48
Special Trust Funds.....	800.00	.....	.....	.....	.....	.....	800.00
Total	\$12,363.93	\$536.50	\$323.75	\$300.00	.....	.....	\$13,524.18

Summary of Cash Receipts from All Cemeteries

Sale of Lots and Graves	\$23,604.89
Lots placed under Perpetual Care	2,664.70
Received as Special Trust Funds.....	800.00
Interments	3,444.00
Care of Lots and Graves	1,460.45
Miscellaneous Receipts	5,767.39
Total Receipts	<hr/> \$37,741.43 <hr/>

Summary of Cash Receipts from Trustees of Cemetery Funds for Care of Lots

Pine Grove Cemetery	\$11,573.26
Valley Cemetery	1,841.64
Piscataquog Cemetery	352.50
Merrill Cemetery	93.00
Amoskeag Cemetery	19.00
Stowell Cemetery	6.00
Special Trust Funds	381.65
Total Trust Funds Receipts—Cemetery.....	<hr/> \$14,267.05 <hr/>

CITY OF MANCHESTER
 STATEMENT OF CEMETERIES
 EXHIBIT O—SCHEDULE II
Accounts Receivable

FOR THE YEAR ENDED DECEMBER 31, 1927

	Pine Grove Cemetery	Valley Cemetery	Piscataquog Cemetery	Total
Balance Outstanding—January 1, 1927.....	\$295.25	\$37.75	\$17.00	\$350.00
<i>Add:</i>				
Accounts rendered during year.....	959.00	59.00	29.00	1,047.00
Total	<u>\$1,254.25</u>	<u>\$96.75</u>	<u>\$46.00</u>	<u>\$1,397.00</u>
<i>Deduct:</i>				
Accounts paid during year.....	\$859.50	\$49.00	\$19.00	\$927.50
Accounts abated during year.....	.....	.....	.....	.....
Total deductions	<u>\$859.50</u>	<u>\$49.00</u>	<u>\$19.00</u>	<u>\$927.50</u>
Balance outstanding December 31, 1927.....	<u>\$394.75</u>	<u>\$47.75</u>	<u>\$27.00</u>	<u>\$469.50</u>

CITY OF MANCHESTER

EXHIBIT P

STATEMENT OF FIRE DEPARTMENT

Accounts Receivable

OUTSTANDING DECEMBER 31, 1927

Accounts rendered during year 1927.....	\$197.50
<i>Deduct:</i>	
Accounts paid during year	110.00
	<hr/>
Balance outstanding December 31, 1927.....	\$87.50
	<hr/> <hr/>

ANNUAL OFFICIAL REPORT

CITY OF MANCHESTER

EXHIBIT Q

STATEMENT OF PARKS AND COMMONS DEPARTMENT

Accounts Receivable

OUTSTANDING DECEMBER 31, 1927

Accounts rendered during year.....	\$97.89
<i>Deduct:</i>	
Accounts paid during year.....	10.67
	<hr/>
Balance outstanding December 31, 1927.....	\$87.22
	=====

CITY OF MANCHESTER

EXHIBIT R

PARKS AND PLAYGROUNDS

CITY FARM

Commissions on Restaurant at City Farm from 1923 to December 31, 1927.....	\$145.56
Income Dorrs Pond from 1923 to December 31, 1927	\$902.20
Less Disbursements	186.58
Net	715.62
Rent of Toboggans from 1922 to December 31, 1927	\$1,355.70
Less Disbursements	1,308.68
Net	47.02
Balance at Merchants National Bank.....	\$908.20
	=====
<i>June 4, 1928:</i>	
Balance Merchants National Bank.....	\$403.53
Hillsborough County Savings Bank.....	613.39
	=====
	\$1,016.92
There is also on Deposit at the Manchester Savings Bank Book Number 118024—Amount \$81.02.	
<i>Issued 1918:</i>	
With deposits	\$71.38
Interest earned	25.14
	=====
	\$96.52
August 1927 withdrawal	15.50
	=====
Balance	\$81.02
	=====

CITY OF MANCHESTER

EXHIBIT S

EQUIPMENT

Equipment of various departments should be properly classified and not carried in with current items.

Cost figures should be compiled as to the cost of operation, especially of the pleasure cars that are used by different employees.

Sinking Funds should be set up to care of new cars when the usefulness of the present cars have passed.

This applies to every department.

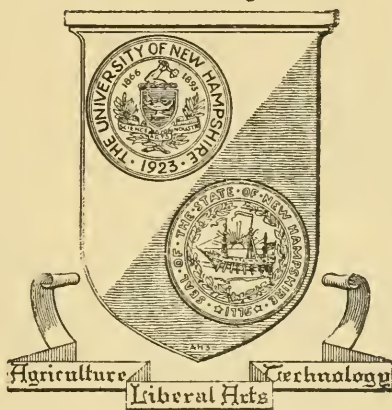
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