

Public Document

City of
MANCHESTER
New Hampshire



ANNUAL REPORT
For the Year 1953

THIRTY-THIRD
ANNUAL REPORT
of the
CITY OF MANCHESTER
NEW HAMPSHIRE



*For the Fiscal Year Ending
December 31, 1953*

INDEX

CITY GOVERNMENT

| | PAGE |
|--|-------------|
| City Officials | 3-16 |
| Aldermen | 3 |
| Art Commission | 14 |
| Assessors' Department | 5 |
| Auditor | 4 |
| Board of Adjustment | 12 |
| Board of Examiners of Plumbers | 8 |
| Board of Recreation and Aviation | 11 |
| Capital Reserve and Trust Funds | 13 |
| Carpenter Memorial Library | 10 |
| Cemeteries Department | 12-13 |
| City Clerk | 5 |
| City Physician | 8 |
| City Planning Board | 11 |
| City Solicitor | 5 |
| City Weigher | 13 |
| Commissioner of Charities | 8 |
| Custodian of Deeded Property | 5 |
| Finance Commission | 4 |
| Fire Department | 7 |
| Health Department | 7 |
| Highway Department | 8 |
| Industrial Council | 14 |
| Inspector of Petroleum | 13 |
| Mayor | 3 |
| Mayor's Secretary | 3 |
| Moderators | 16 |
| Manchester Housing Authorities | 12 |
| Municipal Court | 6 |
| Parks and Playgrounds Department | 14 |
| Police Department | 6 |
| Registrars of Voters | 6 |
| School Department | 9 |
| Selectmen | 14 |
| Sealer of Weights and Measures | 7 |
| Standing Committees (Aldermen) | 4 |
| Superintendent of Public Buildings | 5 |
| Tax Collector | 5 |
| Treasurer | 4 |
| Ward Clerks | 16 |
| Water Department | 10 |
| City Inventories | 17-22 |
| Index to C. P. A. Report | 25-26-27-28 |



MANCHESTER CITY GOVERNMENT

1953

Mayor

JOSAPHAT T. BENOIT Office, City Hall
Chosen at election in November, 1951. Salary, \$5,000 per annum.

Mayor's Secretary

Madeline A. Gladu Office, City Hall
Appointed by the Mayor. Salary, \$3,010 per annum.

Aldermen

- Ward 1. John R. McLane, Jr.*
- Ward 2. George J. Baker
- Ward 3. Thomas J. Enright
- Ward 4. John J. Hartnett
- Ward 5. Lawrence Cronin
- Ward 6. William J. Booth
- Ward 7. John F. Mills
- Ward 8. Emile Simard
- Ward 9. James E. Hannon
- Ward 10. Cornelius H. Callahan
- Ward 11. Harold E. O'Day
- Ward 12. Albert R. Martineau
- Ward 13. Roger E. Brassard
- Ward 14. Roger J. Crowley

* Elected November 4, 1952 to succeed William J. Kennedy, Jr., resigned.

STANDING COMMITTEES

Board of Aldermen

FIRST NAMED CHAIRMAN

- Accounts—Mills, Callahan, O'Day.
 Bills on Second Reading—Crowley, Hartnett, Brassard.
 Cemeteries—Booth, McLane, Baker, Brassard, Enright.
 City Planning—McLane, Baker, Simard.
 Claims—O'Day, Crowley, Cronin.
 Enrollment—Enright, Booth, Mills.
 Finance—The Mayor, McLane, Enright, Hartnett, Simard,
 Martineau, Brassard, Crowley.
 Lands and Buildings—Martineau, Booth, Cronin.
 Licenses—Hannon, Hartnett, Martineau.
 Street Lighting—Brassard, Enright, Crowley.
 Streets and Sewers—Simard, Baker, Booth.
 Board of Recreation and Aviation—Baker, Simard.
 Minor Offices—Callahan, Mills, O'Day.
 Radio—Cronin, O'Day, Mills.
 Special Tax—Callahan, Hannon, Cronin.
 Traffic—Hartnett, Booth, Hannon, Callahan, Martineau.

Finance Commission

- Philip W. Sheridan, Clerk Term expires January, 1955
 Percy H. Bennett, Chairman Term expires January, 1956
 Aime V. Plante Term expires January, 1954

Appointed by Governor for a term of 3 years.

City Auditor

- Armand E. Tetu Office, City Hall

Appointed by the Mayor and confirmed by Board of Aldermen in
 January annually. Salary, \$4,260 per annum.

City Treasurer

- James P. Bourne Office, City Hall

Elected by Board of Mayor and Aldermen in January biennially.
 Salary, \$4,760 per annum.

Collector of Taxes

J. Charles Durette Office, City Hall
 Elected by Board of Mayor and Aldermen in January biennially.
 Term begins June 1. Salary, \$4,060 per annum.

Custodian of Deeded Property

J. Charles Durette Office, City Hall
 Term begins June 1. Salary, \$600 per annum.

Assessors

Charles W. Partridge, Chairman Term expires January, 1955
 Henry J. McLaughlin Term expires January, 1959
 Gerard E. Croteau Term expires January, 1957

One member elected by the Board of Mayor and Aldermen biennially,
 in the month of January for a term of six years. Salary: Chairman, \$5,060.
 Members of Board, \$4,760 per annum.

City Solicitor

J. Francis Roche 48 Hanover Street
 Elected by Board of Mayor and Aldermen in January biennially.
 Salary, \$2,700 per annum.

City Clerk

Michael J. Quinn Office, City Hall
 Elected by Board of Mayor and Aldermen in January biennially.
 Salary, \$5,300 per annum.

Superintendent of Public Buildings

William M. Cullity Office, City Hall
 Elected in the month of April by Board of Aldermen for a term of four
 years. Salary, \$4,760 per annum. Term expires April, 1955.

Registrars of Voters

Harry R. Bennett, Chairman Term expires May, 1955
 James F. Berry, Clerk Term expires May, 1954
 Donat H. Richer Term expires May, 1956

Appointed by the Mayor and confirmed by Board of Aldermen in April for a term of three years. Salary: Members of Board, \$400 per annum; Clerk of Board, \$750 per annum.

Police Commission

*Allan M. Wilson Term expires September, 1956
 Richard L. Murphy, Clerk Term expires September, 1954
 Robert W. Morin, Chairman Term expires September, 1955
 Appointed by the Governor for a term of three years. Salary: Chairman, \$150 per annum; Members of Commission, \$100 per annum.

*Deceased. May 31, 1953. Harry W. Bergquist appointed successor.

Chief of Police

Francis P. McGranaghan Office at Police Station
 Appointed by Commissioners. Salary, \$6,250 per annum.

Deputy Chief of Police

Patrick J. Foley Office at Police Station
 Appointed by Commissioners. Salary, \$5,300 per annum.

Municipal Court

Alfred J. Chretien, Justice Salary, \$4,600 per annum
 William L. Phinney, Associate Salary, \$2,000 per annum
 Appointed by Governor. Term until 70 years of age.

Gerard O. Bergervin, Clerk Salary, \$2,300 per annum
 Frank Lamarre, Chief Probation Officer Salary, \$3,860 per annum
 George E. McElroy, Probation Officer Salary, \$3,860 per annum

Appointed by Justice. Term not limited.

Fire Commissioners

Arthur J. Connelly, Chairman Term expires May, 1956
 Arthur B. Colby, Clerk Term expires May, 1955
 Alfred J. Gregoire Term expires May, 1954

Appointed by the Mayor and confirmed by Board of Aldermen in April for a term of three years. Salary: Clerk, \$150 per annum; Members of Commission, \$100 per annum.

Chief Engineer

G. Napoleon Guevin Office, Central Station, Vine Street
 Elected by Board of Fire Commissioners. Salary, \$6,250 per annum.

Deputy Chief Engineers

John H. O'Malley Salary, \$4,330 per annum
 Ephraim Gendron Salary, \$4,280 per annum
 William Gray Salary, \$4,230 per annum

Elected by Board of Fire Commissioners.

Scaler of Weights and Measures

Fernand W. Genet Office, City Scales, Franklin Street
 Appointed by the Mayor and confirmed by the Board of Aldermen biennially in January. Salary, \$3,630 per annum.

Board of Health

Jules O. Gagnon, M.D., Chairman Term expires February 1, 1954
 Murray H. Towle, M.D., Clerk Term expires February 1, 1955
 *Catherine F. Lowe, Clerk Term expired February 1, 1953

One member appointed by the Mayor annually in the month of January for a term of three years. Salary, \$200 per annum. Office, Old Court House, West Merrimack Street.

*Deceased, October 2, 1952. Vacancy existed until January 6, 1954, Adolphe J. Provost, M.D., appointed successor.

Health Officer

James J. Powers, M.D. Salary, \$5,730 per annum
 Appointed by Board of Health.

Board of Examiners of Plumbers

Leon H. Goulet, (Master) Term expires January 1, 1956
 Hugh Taylor, (Journeyman) Term expires January 1, 1956
 Raymond T. Moran, (Inspector) Term: Until successor is appointed
 Raymond T. Moran, Chairman
 Virginia C. Murphy, Clerk

Three members appointed by the Mayor and confirmed by the Board of Aldermen in January, two members for a term of five years, one to be a Master Plumber, and one a Journeyman Plumber, who have been actually engaged and licensed as such in this State for a period of at least five years, and the Plumbing Inspector for an indefinite period or until such time that his successor has been named and qualified.

City Physician

George L. Bastian, Jr., M.D. Office, 71 Market Street
 Elected by vote of the Board of Mayor and Aldermen in January biennially.
 Salary, \$2,400 per annum.

Department of Highways

Joseph Dallaire Term expires January, 1954
 Warren A. Bodwell, Clerk Term expires January, 1955
 Joseph P. O'Brien, Chairman Term expires January, 1956

One member elected annually by Board of Mayor and Aldermen for a term of three years. Salary: Chairman, \$250 per annum; Member and Clerk of Board, \$200 per annum.

Surveyor

Romeo F. Dusseault Office, 227 Maple Street
 Elected by the Commissioners of Department of Highways:
 Salary, \$7,250 per annum.

Commissioner of Charities

Frank X. Carroll Office, City Hall
 Elected biennially at municipal election. Salary, \$4,760 per annum.

SCHOOL DEPARTMENT

School Committee

Josaphat T. Benoit, Mayor, ex-officio, Chairman

Ward 1. Blanche M. McLane

Ward 2. Virginia K. Cain

Ward 3. Stanley W. Yudicky

Ward 4. Thomas R. Burns

Ward 5. Francis J. Baroody*

Ward 6. Timothy F. Landregan

Ward 7. Edmund J. LaBore

Ward 8. Robert H. Coolidge

Ward 9. Lionel E. Plante

Ward 10. James A. Pollock

Ward 11. John L. Conway

Ward 12. Albert G. Miville**

Ward 13. Adelard J. Dupont

Ward 14. Daniel B. O'Connor, Vice Chairman of the Board

Chosen at the election in November, 1951, for a term of two years.

Salary, \$100 per annum.

J. Leo Dery Clerk of Board

Appointed biennially by the Board. Salary, \$1,430 per annum.

* Deceased. Stanley J. Betley appointed successor, August 4, 1953.

** Deceased. Dollard H. Desruisseaux appointed successor, April 7, 1953.

Superintendent of Schools

Austin J. McCaffrey Office, 88 Lowell Street

Term expires July 1, 1955. Salary, \$8,770 per annum. \$6,270 paid by City of Manchester and \$2,500 by State of New Hampshire. Nominated by members of School Board and elected by State Board of Education.

Assistant Superintendent

Augusta M. Nichols Term expires July 1, 1955

Nominated by members of School Board and elected by State Board of Education. Salary, \$6,370 per annum. \$3,870 paid by the City of Manchester, \$2,500 paid by the State of New Hampshire.

Trustees of Carpenter Memorial Library

Josaphat T. Benoit, ex-officio

| | |
|---|------------------------------|
| Samuel P. Hunt | Term expires October 1, 1959 |
| Maurice F. Devine | Term expires October 1, 1960 |
| John J. Sheehan | Term expires October 1, 1954 |
| Mrs. Mary C. Manning | Term expires October 1, 1955 |
| W. Parker Straw | Term expires October 1, 1956 |
| Wilfred J. Lessard | Term expires October 1, 1957 |
| Aretas B. Carpenter | Term expires October 1, 1958 |
| Board of seven trustees, one of which is elected annually by Board of Mayor and Aldermen and Board of Trustees for a term of seven years. | |

Librarian

| | |
|-------------------------------------|---------------------------|
| Caroline B. Clement | Salary, \$4,360 per annum |
| Elected by the Trustees of Library. | |

Water Commissioners

Josaphat T. Benoit, Mayor, ex-officio

| | |
|------------------------------------|----------------------------|
| D. Frank Shea, Chairman | Term expires January, 1957 |
| Charles A. Burke | Term expires January, 1958 |
| Murray H. Towle | Term expires January, 1959 |
| Arthur H. St. Germain, Clerk | Term expires January, 1954 |
| Charles B. McLaughlin | Term expires January, 1955 |
| Roland R. Tessier | Term expires January, 1956 |

One member elected annually by the Board of Mayor and Aldermen, in the month of September, for a term of six years. Salary: \$200 per annum; Chairman, \$400; Clerk, \$400 per annum.

Superintendent of Water Works

| | |
|--|--|
| Percy A. Shaw | Office, Old Court House, West Merrimack Street |
| Chosen by Water Commissioners annually. Salary, \$7,860 per annum. | |

Assistant Superintendent

| | |
|------------------------|---------------------------|
| James A. Sweeney | Salary, \$5,328 per annum |
|------------------------|---------------------------|

Trustees Board of Recreation and Aviation

| | |
|---------------------------------------|------------------------------|
| Thomas J. Hartnett | Term expires March 1, 1954 |
| George J. Baker | Term expires January 1, 1954 |
| Emile Simard | Term expires January 1, 1954 |
| Charles Y. G. Normand, Chairman | Term expires March 1, 1956 |
| Thomas F. Walas, Clerk | Term expires March 1, 1955 |

Consists of five members. Two aldermen appointed for a term of two years. Three members appointed by the Mayor, one each year, for a term of three years, confirmed by the Board of Mayor and Aldermen. Salary of Clerk, \$200 per annum.

Superintendent of Recreation and Aviation

Ignace J. Gill

Elected by Board of Recreation and Aviation Trustees.

Salary, \$4,660 annually.

City Planning Board

Josaphat T. Benoit, Mayor, ex-officio member

John R. McLane, Jr., Alderman, ex-officio member

George J. Baker, Alderman, ex-officio member

Emile Simard, Alderman, ex-officio member

| | |
|-----------------------------------|----------------------------|
| Edward T. McShane, Chairman | Term expires April 1, 1957 |
| Maurice Silver | Term expires April 1, 1958 |
| Albina S. Martel, Clerk | Term expires April 1, 1954 |
| Charles H. Devine | Term expires April 1, 1955 |
| Gerard Therrien | Term expires April 1, 1956 |

Established by ordinance, December 3, 1946. Five members appointed by the Mayor and confirmed by the Board of Aldermen for a term of five years, Mayor and three members of the Committee on City Planning of the Board of Mayor and Aldermen to serve ex-officio.

City Planner

Herbert C. Wieland

Appointed by City Planning Board

Salary, \$6,130 per annum.

Board of Adjustment

| | |
|--------------------------------------|----------------------------|
| Sylvester J. Foley, Clerk | Term expires March 1, 1957 |
| Otto Schricker | Term expires March 1, 1958 |
| Adrian D. Manseau, Chairman | Term expires March 1, 1954 |
| John Joseph Lacey | Term expires March 1, 1955 |
| Arthur F. Vytal, Records Clerk | Term expires March 1, 1956 |

Appointed by the Mayor and confirmed by Board of Aldermen for a term of five years. Salary, \$200 per annum. Clerk of records, \$400.

Manchester Housing Authority

| | |
|------------------------------------|--------------------------------|
| William G. Couser | Term expires December 31, 1957 |
| Conrad Danais | Term expires December 31, 1953 |
| Thomas B. O'Malley, Chairman | Term expires December 31, 1954 |
| Joseph A. Manning | Term expires December 31, 1955 |
| Eugene A. Manseau | Term expires December 31, 1956 |

Appointed by the Mayor for a term of five years.

Leo G. Riel, Executive Director
 Appointed by Housing Authority.
 Salary, \$5,590 per annum.

Trustees of Cemeteries

| | |
|----------------------------|----------------------------|
| Arthur E. Card | Term expires January, 1956 |
| Leon H. Rice | Term expires January, 1955 |
| Robert J. Jobin | Term expires January, 1957 |
| Mary C. Manning | Term expires January, 1957 |
| William D. Kanteres | Term expires January, 1954 |
| J. Vincent Broderick | Term expires January, 1954 |
| Agnes T. Bryson | Term expires January, 1955 |
| Harold M. Worthen | Term expires January, 1955 |

Two members elected by the Board of Mayor and Aldermen annually in the month of January, for a term of four years.

Superintendent of All Cemeteries

| | |
|----------------------|-----------------------------|
| Guy H. Erskine | Office, Pine Grove Cemetery |
|----------------------|-----------------------------|

Appointed by Trustees of Cemeteries. Salary, \$4,660 per annum.

Trustees of Cemetery Funds

Josaphat T. Benoit, Mayor, Chairman, ex-officio

Norwin S. Bean, Clerk Term expires January, 1960

J. Fred French Term expires January, 1955

James P. Bourne, Treasurer Salary, \$900 per annum

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

City Weigher

*Maurice J. Bresnahan Office, City Scales, Franklin Street

Elected by vote of Board of Mayor and Aldermen in January, biennially.

Salary, \$2,660 per annum.

* Assistant to Sealer of Weights and Measures.

Salary, \$500 per annum.

*Board of Trustees of Capital Reserve and
Trust Funds*

Established by Ordinance, April 17, 1951. Two members appointed by the Mayor and confirmed by the Board of Mayor and Aldermen, in the month of May, for a term of six years, beginning June first. The Mayor and Treasurer to serve as ex-officio members.

Harry C. Jones Term expires June 1, 1954

Ralph A. McIninch Term expires June 1, 1957

Josaphat T. Benoit, ex-officio, Chairman

James P. Bourne, ex-officio, Treasurer

Ralph A. McIninch, Clerk

Inspector of Petroleum

Michael J. Dwyer Office, 352 Pearl Street

Elected by vote of Board of Mayor and Aldermen in January, biennially.

Parks and Playgrounds Commission

| | |
|------------------------------------|----------------------------|
| Timothy S. Sheehan | Term expires April 1, 1957 |
| John J. Hurley | Term expires April 1, 1958 |
| George J. Langlois, Chairman | Term expires April 1, 1954 |
| David A. Lamontagne | Term expires April 1, 1955 |
| Mrs. Eliot C. Lambert, Clerk | Term expires April 1, 1956 |

One member appointed annually, by the Mayor in the month of March
for a term of five years.

Superintendent of Parks and Playgrounds

T. Edward McIntyre

Elected by Parks and Playgrounds Commission. Salary, \$4,660 annually.

Art Commission

| | |
|---------------------------------|------------------------------|
| Gordon M. Smith, Chairman | Term expires October 1, 1954 |
| Francois Trudel Bourcier | Term expires October 1, 1955 |
| John W. Noga, Clerk | Term expires October 1, 1956 |

Appointed by the Mayor and confirmed by the Board of Aldermen in
September for a term of three years.

Industrial Council

Harold R. Goldberg, Chairman

Charles Parsons, Vice Chairman

Bernard H. Thayer, Secretary

Josaphat T. Benoit, Mayor, ex-officio

| | |
|-------------------------|------------------|
| Damis Bouchard | Frank X. Carroll |
| George Fecteau | Marston Heard |
| Walter Little | James Mahoney |
| Benjamin F. Mates | William McElroy |
| Bernard McQuaid | Elden Murray |

Roger Sundeen

Appointed by Mayor and confirmed by Aldermen. Term not limited.

Industrial Agent

Merrill J. Teulon

Appointed by Industrial Council. Salary, \$10,130.00 annually.

Selectmen

WARD 1

Peter C. Hair

James Pettigrew

George A. Lang

| | | |
|---------------------|---------------------------|----------------------|
| | WARD 2 | |
| David A. Lamoureux | Guy T. Robinson | William J. Quinn |
| | WARD 3 | |
| James B. Reagan | Germain B. Lavallee | Lewis G. Farmer |
| | WARD 4 | |
| Robert J. Glynn | Robert H. Bernier | Wayne G. Kelley |
| | WARD 5 | |
| Laurence B. Mahoney | Edward J. Walsh | Etta L. Ellis |
| | WARD 6 | |
| Joseph F. Ecker | Frederick A. Searles | Arthur W. St. Denis |
| | WARD 7 | |
| Charles J. Leclerc | Alonzo J. Tessier | James W. Bresnahan |
| | WARD 8 | |
| Gerard F. Cholette | Eugene H. Delisle, Jr. | Raymond J. Langlois |
| | WARD 9 | |
| Albert T. Beauchene | Edward Grandmaison | Leo O. Boisvert |
| | WARD 10 | |
| Arthur Courtois | Charles A. Newell | Paul L. Gilmartin |
| | WARD 11 | |
| Anselm C. Chabot | Cornelius J. Sullivan | Joseph P. Lyons |
| | WARD 12 | |
| Albert J. Boutin | Noel J. Lallier | Louis J. Soucy |
| | WARD 13 | |
| Paul H. Daniel | Arthur E. Thibodeau | Alphonse R. Bilodeau |
| | WARD 14 | |
| Kalil Attalla | Ferdinand I. Bates | Willibert Gamache |
| | Salary, \$57.50 per year. | |

Modcrators

| | |
|----------|---------------------|
| Ward 1. | Edwin A. Norton* |
| Ward 2. | Charles H. Barnard |
| Ward 3. | Thomas E. Sheehan |
| Ward 4. | Walter J. Burke |
| Ward 5. | William S. Vergas |
| Ward 6. | William F. Barrett |
| Ward 7. | John Tessier |
| Ward 8. | Walter J. Labore |
| Ward 9. | Edward W. Morris |
| Ward 10. | Henry P. Paris |
| Ward 11. | Thomas M. Dolphin |
| Ward 12. | Alfred J. Champagne |
| Ward 13. | Edmond L. Allard |
| Ward 14. | John A. Burke |

Salary, \$25 for each election or primary.

* Deceased. Leslie R. Van Duyne appointed successor.

Ward Clerks

| | |
|----------|--|
| Ward 1. | Roland P. Therrien (Leslie R. Van Duyne, acting)* |
| Ward 2. | Wilfrid LaChance |
| Ward 3. | John J. Sweeney** |
| Ward 4. | Walter J. Lepa |
| Ward 5. | George S. Smith |
| Ward 6. | Peter E. Harlan |
| Ward 7. | Albina F. Martel |
| Ward 8. | Joseph W. Patterson |
| Ward 9. | Harry W. Walsh |
| Ward 10. | Edward J. Boyle |
| Ward 11. | Frederick L. Scannell |
| Ward 12. | Albert A. Labbe |
| Ward 13. | Origene Lesmerises |
| Ward 14. | Charles W. Knee (Roman Novosad, acting) |

Salary, \$65.00 per year.

* Resigned. Thomas W. Bovaird appointed successor.

** Deceased. John P. Cronin appointed successor.

CITY OF MANCHESTER
Schedule of Property in Possession of City
as of December 31, 1953

| | BRIDGES | | | Total |
|--|-----------------|--------------|-------------|----------------|
| | Lands | Buildings | Equipment | |
| Amoskeag Falls Bridge ..... | ..... | ..... | ..... | \$250,000.00 |
| Cohas Brook Bridge ..... | ..... | ..... | ..... | 7,000.00 |
| Elm Street Bridge ..... | ..... | ..... | ..... | 50,000.00 |
| Goffs Falls Bridge, Brown Avenue ..... | ..... | ..... | ..... | 3,500.00 |
| Granite Street Bridge ..... | ..... | ..... | ..... | 200,000.00 |
| Granite Street Bridge, end of Parker Street ..... | ..... | ..... | ..... | 18,000.00 |
| Kelley Street Bridge ..... | ..... | ..... | ..... | 400,000.00 |
| Notre Dame Bridge ..... | ..... | ..... | ..... | 800,000.00 |
| Print Works Bridge, Granite Street ..... | ..... | ..... | ..... | 15,000.00 |
| Proctor Avenue Bridge ..... | ..... | ..... | ..... | 4,000.00 |
| Queen City Bridge ..... | ..... | ..... | ..... | 900,000.00 |
| Second Street Bridge ..... | ..... | ..... | ..... | 60,000.00 |
| South Main Street Bridge ..... | ..... | ..... | ..... | 40,000.00 |
| TOTAL ..... | ..... | ..... | ..... | \$2,747,500.00 |
| | CITY CEMETERIES | | | |
| Amoskeag Cemetery | \$3,000.00 | ..... | ..... | \$3,000.00 |
| Brown Avenue Cemetery | 200.00 | ..... | ..... | 200.00 |
| Huse Cemetery, Mammoth Road | 870.00 | ..... | ..... | 870.00 |
| Huse Cemetery, Young Sunnyside | 1,000.00 | ..... | ..... | 1,000.00 |
| Merrill Cemetery, Huse Road | 3,600.00 | ..... | ..... | 3,600.00 |
| Pine Grove Cemetery, Brown Ave. | 716,110.00 | \$83,890.00 | ..... | 800,000.00 |
| Pine Grove Cemetery, Calef Road-Titus Avenue | 100.00 | ..... | ..... | 100.00 |
| Pine Grove Cemetery, Bourne-Titus Avenue | 660.00 | ..... | ..... | 660.00 |
| South Main Street Congregational Church Cemetery | 7,500.00 | ..... | ..... | 7,500.00 |
| Squag Cemetery, Bowman Street | 7,975.00 | ..... | ..... | 7,975.00 |
| Stowell Cemetery, Bodwell Road | 850.00 | ..... | ..... | 850.00 |
| Valley Cemetery, Pine Street | 230,000.00 | 20,000.00 | ..... | 250,000.00 |
| Equipment and Supplies ..... | ..... | ..... | \$34,452.00 | 34,452.00 |
| TOTAL | \$971,865.00 | \$103,890.00 | \$34,452.00 | \$1,110,207.00 |

CITY OF MANCHESTER
 Schedule of Property in Possession of City
 as of December 31, 1953

| FIRE STATIONS | Lands | Buildings | Equipment | Total |
|--|-------------|--------------|--------------|--------------|
| Candia Road, Hose House ..... | ..... | \$800.00 | ..... | \$800.00 |
| Central Station, Vine Street | \$50,500.00 | 199,500.00 | \$99,512.50 | 349,512.50 |
| Lake Avenue Engine House | 3,500.00 | 32,000.00 | 44,737.50 | 80,237.50 |
| Main Street Engine House | 4,500.00 | 32,000.00 | 15,100.00 | 51,600.00 |
| Mammoth Road Hose House | 900.00 | ..... | ..... | 900.00 |
| Nashua-Maple Streets Hose House | 2,590.00 | 8,500.00 | 13,750.00 | 24,840.00 |
| Rimmon Street Engine House | 1,200.00 | 28,800.00 | 54,762.50 | 84,762.50 |
| Riverside Hose House, Front Street ..... | ..... | 400.00 | ..... | 400.00 |
| Somerville Street Engine House | 1,200.00 | 30,800.00 | 30,325.00 | 62,325.00 |
| South Elm Street Engine House | 880.00 | 6,100.00 | 13,387.50 | 20,367.50 |
| South Main Street Engine House | 1,200.00 | 30,000.00 | 12,800.00 | 44,000.00 |
| Webster Street Engine House | 2,650.00 | 30,000.00 | 26,025.00 | 58,675.00 |
| Wilson Hill Engine House, Weston | 1,500.00 | 23,000.00 | 17,937.50 | 42,437.50 |
| Fire Alarm Drill Tower ..... | ..... | 5,000.00 | 500.00 | 5,500.00 |
| Fire Alarm Signal System ..... | ..... | ..... | 151,600.00 | 151,600.00 |
| Massabecic Volunteer Co. .... | ..... | ..... | 335.00 | 335.00 |
| TOTALS | \$70,620.00 | \$426,900.00 | \$480,772.50 | \$978,292.50 |

CITY OF MANCHESTER
 Schedule of Property in Possession of City
 as of December 31, 1953

| SCHOOLS | Lands | Buildings | Books | Equipment | Total |
|---|--------------|----------------|--------------|--------------|----------------|
| Administration Building, 88 Lowell Street | \$10,000.00 | \$20,000.00 | \$3,750.00 | \$17,018.00 | \$47,018.00 |
| Amoskeag School, 121 Front Street | 900.00 | 20,000.00 | 5,900.00 | 3,800.00 | 28,450.00 |
| Ash Street School, 115 Ash Street | 21,800.00 | 57,000.00 | 6,900.00 | 6,750.00 | 91,450.00 |
| Bakersville School, 20 Elm Street | 9,000.00 | 100,000.00 | 7,000.00 | 7,000.00 | 123,600.00 |
| Brown School, 435 Amory Street | 7,800.00 | 52,000.00 | 5,800.00 | 5,500.00 | 71,100.00 |
| Central High School, Concord-Beech Streets | 29,700.00 | 320,300.00 | 69,100.00 | 61,500.00 | 480,600.00 |
| Chandler School, 49 Ashland Street | 5,540.00 | 50,000.00 | 5,800.00 | 5,500.00 | 66,840.00 |
| Cory Manual Training School, 250 Concord Street | 2,125.00 | 9,875.00 | ..... | 30,000.00 | 42,000.00 |
| Crystal Lake School, Bodwell-Corning Roads | 100.00 | 1,550.00 | ..... | 1,650.00 | 1,650.00 |
| Franklin Street School, 255 Franklin Street | 24,000.00 | 273,800.00 | 5,950.00 | 10,200.00 | 313,950.00 |
| Goffs Falls School, 3109 Brown Avenue | 2,000.00 | 28,000.00 | 2,900.00 | 35,400.00 | 55,400.00 |
| Hallsville School, Jewett-Hayward Streets | 4,400.00 | 59,200.00 | 8,100.00 | 9,200.00 | 80,900.00 |
| Harvey District School, South Willow Street | 100.00 | 12,000.00 | 900.00 | 500.00 | 13,500.00 |
| Highland School, 132 Titus Avenue | 3,915.00 | 275,000.00 | 4,700.00 | 5,000.00 | 83,615.00 |
| Lincoln Street School, 490 Lincoln Street | 20,000.00 | 57,000.00 | 6,500.00 | 6,000.00 | 89,500.00 |
| Maynard School, 455 Union Street | 9,000.00 | 75,000.00 | 5,900.00 | 6,700.00 | 96,600.00 |
| Parker School, 435 South Main Street | 4,260.00 | 40,000.00 | 5,100.00 | 6,000.00 | 57,100.00 |
| Pearl Street School, 332 Pearl Street | 6,000.00 | 25,000.00 | 5,400.00 | 2,500.00 | 37,160.00 |
| Practical Arts High School, Concord Street | 32,780.00 | 948,000.00 | ..... | ..... | 980,780.00 |
| Rimmon School, Dubuque-Amory Streets | 4,150.00 | 35,000.00 | ..... | ..... | 39,150.00 |
| Spring Street School, 25 Spring Street | 11,550.00 | 25,000.00 | ..... | ..... | 36,550.00 |
| Stark District School, River Road | 500.00 | 1,800.00 | ..... | ..... | 2,300.00 |
| Straw School, 608 Chestnut Street | 16,200.00 | 45,000.00 | 5,700.00 | 6,000.00 | 72,900.00 |
| Varney School, 84 Varney Street | 8,560.00 | 50,000.00 | 7,400.00 | 7,500.00 | 73,460.00 |
| Webster Mills School, Island Pond Road | 100.00 | 700.00 | ..... | ..... | 800.00 |
| Webster School, 57 Webster Street | 51,755.00 | 275,000.00 | ..... | ..... | 326,755.00 |
| Webster School, 2519 Elm Street | 15,000.00 | 185,000.00 | 9,300.00 | 14,400.00 | 223,700.00 |
| West Side High, o Notre Dame Avenue | 16,680.00 | 583,320.00 | 23,250.00 | 23,500.00 | 646,750.00 |
| Main Street School, 120 Main Street ..... | ..... | ..... | 4,300.00 | 3,900.00 | 8,200.00 |
| Weston High Memorial Field, Main Street | 60,000.00 | 29,946.00 | ..... | ..... | 89,946.00 |
| Wilson School, 1066 Hanover Street | 3,500.00 | 55,000.00 | 3,700.00 | 3,000.00 | 65,200.00 |
| Younesville School, 1600 Candia Road | 8,320.00 | 92,000.00 | 7,100.00 | 7,400.00 | 114,820.00 |
| Manual Training Equipment (West High) | 2,000.00 | 53,000.00 | 4,100.00 | 6,000.00 | 65,100.00 |
| Manual Training Equipment (5 grammar schools) | ..... | ..... | ..... | 18,000.00 | 18,000.00 |
| Household Economics ..... | ..... | ..... | ..... | 9,400.00 | 9,400.00 |
| Storehouse and Janitors' Supplies ..... | ..... | ..... | ..... | 21,200.00 | 21,200.00 |
| TOTALS | \$391,735.00 | \$3,649,491.00 | \$207,550.00 | \$312,118.00 | \$4,560,894.00 |

CITY OF MANCHESTER
 Schedule of Property in Possession of City
 as of December 31, 1953

| | PUBLIC BUILDINGS | | | | Total |
|---|------------------|----------------|------------------------|-----------------|-------|
| | Lands | Buildings | Equipment and Supplies | Total | |
| City Hall | \$350,000.00 | \$110,000.00 | ..... | \$100,000.00 | |
| Mayor ..... | ..... | ..... | \$1,451.00 | 1,451.00 | |
| Aldermen ..... | ..... | ..... | 685.00 | 685.00 | |
| Auditor ..... | ..... | ..... | 6,941.00 | 6,941.00 | |
| Treasurer ..... | ..... | ..... | 5,591.00 | 5,591.00 | |
| Parking Meter ..... | ..... | ..... | 98,801.00 | 98,801.00 | |
| Tax Collector ..... | ..... | ..... | 16,221.00 | 16,221.00 | |
| Assessors ..... | ..... | ..... | 69,582.00 | 69,582.00 | |
| City Clerk ..... | ..... | ..... | 14,730.00 | 14,730.00 | |
| Board of Registrars ..... | ..... | ..... | 1,709.00 | 1,709.00 | |
| Planning Board ..... | ..... | ..... | 1,750.00 | 1,750.00 | |
| Zoning Board of Adjustment ..... | ..... | ..... | 258.00 | 258.00 | |
| City Hall, Auditorium and Janitors' Supplies ..... | ..... | ..... | 2,926.00 | 2,926.00 | |
| Building Department (office) ..... | ..... | ..... | 3,411.00 | 3,411.00 | |
| Charities ..... | ..... | ..... | 4,769.00 | 4,769.00 | |
| Purchasing Agent (not in use) ..... | ..... | ..... | 439.00 | 439.00 | |
| City Solicitor, 48 Hanover Street ..... | ..... | ..... | 466.00 | 466.00 | |
| Civil Defense, 1800 Elm Street ..... | ..... | ..... | 6,912.00 | 6,912.00 | |
| Industrial Council, 57 Market Street ..... | ..... | ..... | 1,832.00 | 1,832.00 | |
| Police Station, 351 Chestnut Street | 19,250.00 | 78,750.00 | 100,734.00 | 198,734.00 | |
| Old Court House, Franklin Street | 27,000.00 | 28,000.00 | 135.00 | 55,135.00 | |
| Health Department ..... | ..... | ..... | 16,203.00 | 16,203.00 | |
| Probation Department ..... | ..... | ..... | 4,695.00 | 4,695.00 | |
| Manchester City Hospital ..... | ..... | ..... | 14,385.00 | 14,385.00 | |
| Old Battery Building, Carpenter Shop, Manchester Street | 16,000.00 | 121,000.00 | 151,385.00 | 151,385.00 | |
| Highway Department, Garage and Incinerator | 2,000.00 | 18,000.00 | 4,968.00 | 24,968.00 | |
| Carpenter Memorial Library | 60,000.00 | 440,000.00 | 564,272.00 | 1,064,272.00 | |
| Golf Course, Mammoth Road | 71,400.00 | 328,600.00 | 637,696.00 | 1,037,696.00 | |
| Public Scales, Franklin Street | 132,200.00 | 24,000.00 | 20,245.00 | 176,445.00 | |
| Sealer of Weights and Measures ..... | ..... | 7,000.00 | 1,185.00 | 8,185.00 | |
| Water Department, 281 Lincoln Street | 1,081,011.00 | 1,288,001.00 | 4,580,280.00 | 6,949,292.00 | |
| TOTALS | \$1,758,861.00 | \$2,443,351.00 | \$6,185,111.00 | \$10,387,323.00 | |

CITY OF MANCHESTER
 Schedule of Property in Possession of City
 as of December 31, 1953

| | Lands | Buildings | Equipment | Total |
|---|-----------------------|---------------------|---------------------|-----------------------|
| Crystal Lake Bath House, Bodwell Road | \$15,500.00 | \$40,000.00 | ..... | \$55,500.00 |
| Derryfield Park, Bridge Street | 114,000.00 | 9,130.00 | ..... | 123,130.00 |
| Gossler Park, Blucher-Dubouque Streets | 50,000.00 | ..... | ..... | 50,000.00 |
| Hanover Common, Hanover Street | 99,000.00 | ..... | ..... | 99,000.00 |
| Hanover Common, Soldier's Monument | ..... | 4,500.00 | ..... | 4,500.00 |
| Harriman Park, Central-Hall-Lake Avenue | 5,000.00 | ..... | ..... | 5,000.00 |
| Lafayette Park, Notre Dame Avenue | 60,000.00* | ..... | ..... | 60,000.00 |
| Lafayette Park, Ferdinand Gagnon Monument | ..... | 15,000.00 | ..... | 15,000.00 |
| Livingston Park and Swimming Pool, Dorr's Pond | 50,000.00 | 50,000.00 | ..... | 100,000.00 |
| Manchester Athletic Field, Valley Street | 110,000.00 | 90,000.00 | \$50,015.00 | 250,015.00 |
| Merrimack Common, Elm Street | 769,500.00 | ..... | ..... | 769,500.00 |
| Merrimack Common, Soldiers' Monument | ..... | 25,000.00 | ..... | 25,000.00 |
| Merrimack Common, Public Comfort Station | ..... | 15,000.00 | 272.00 | 15,272.00 |
| Precourt Pond and Bath House (Nutt's Pond) | ..... | 20,000.00 | ..... | 20,000.00 |
| Park Common, Lake Avenue | 30,900.00 | ..... | ..... | 30,900.00 |
| Park Common, Maple Street | 78,900.00 | ..... | ..... | 78,900.00 |
| Parker, Walter M., McGregor Street | 11,400.00 | ..... | ..... | 11,400.00 |
| Prout Park, Young Street | 10,000.00 | ..... | ..... | 10,000.00 |
| Pulaski Park, Bridge Street | 22,300.00 | ..... | ..... | 22,300.00 |
| Pulaski Park, Soldier's Monument | 49,000.00 | ..... | ..... | 49,000.00 |
| Queen City Playground, Queen City-Brown Avenues | 10,000.00 | 35,000.00 | ..... | 45,000.00 |
| Recreation Grounds, Goffstown Road | 10,000.00 | ..... | ..... | 10,000.00 |
| Rock Kinnon Park and Swimming Pool | 17,150.00 | ..... | ..... | 17,150.00 |
| Sheridan-Emmett Park, Lincoln to Union Streets | 32,000.00 | 132,850.00 | ..... | 164,850.00 |
| Simpson Park, Notre Dame-Coolidge Avenues | 28,000.00** | ..... | ..... | 28,000.00 |
| Stark Park, North River Road | 60,000.00 | 20,000.00 | ..... | 80,000.00 |
| Stark Park, General John Stark Monument | ..... | 40,000.00 | ..... | 40,000.00 |
| Stevens Pond, Lake Avenue-Mammoth Road | 21,000.00 | ..... | ..... | 21,000.00 |
| Stevens Pond, Bridge Street-Extension | 4,400.00 | ..... | ..... | 4,400.00 |
| Sweeney Park, South Main Street | 20,900.00 | ..... | ..... | 20,900.00 |
| Sweeney Park, Soldiers' Monument | ..... | 4,000.00 | ..... | 4,000.00 |
| Victory Park, Concord-Amblerst Streets | 183,000.00 | ..... | ..... | 183,000.00 |
| Victory Park, Soldiers' Monument | ..... | 32,500.00 | ..... | 32,500.00 |
| Wagner Memorial Park, Prospect-Myrtle Streets | 33,000.00 | 57,000.00 | ..... | 90,000.00 |
| West Side Park, Wheelock Street | 8,585.00 | ..... | ..... | 8,585.00 |
| Howe and Shasta Streets (land for playgrounds) | 1,900.00 | 100.00 | ..... | 2,000.00 |
| Park and Playgrounds, Supplies and Equipment | ..... | ..... | 123,213.00 | 123,213.00 |
| TOTALS | \$1,905,435.00 | \$590,080.00 | \$173,500.00 | \$2,669,015.00 |

* Improvements \$14,800.00.

** Improvements \$10,000.00.

CITY OF MANCHESTER
 Schedule of Property in Possession of City
 as of December 31, 1953

| MISCELLANEOUS | | | | |
|---|--------------|----------------|-----------|----------------|
| | Lands | Buildings | Equipment | Total |
| Ward 2, Blodget Street | \$4,500.00 | \$3,500.00 | ..... | \$8,000.00 |
| Ward 5, Lake Avenue | 1,500.00 | 5,000.00 | ..... | 6,500.00 |
| Ward 11, Clinton Street | 700.00 | 4,300.00 | ..... | \$5,000.00 |
| Manchester Airport, Woodland Avenue | 21,860.00 | 63,140.00 | \$700.00 | 85,700.00 |
| Parking Lot, Franklin and Granite Street | 93,000.00 | ..... | ..... | 93,000.00 |
| Property Decided to City for Non-Payment of Taxes | 42,875.00 | 4,530.00 | ..... | 47,405.00 |
| Public Housing: | | | | |
| Rock Kimmion | 91,750.00 | 1,999,950.00 | ..... | 2,091,700.00 |
| Elmwood Gardens | 109,485.00 | 1,854,745.00 | ..... | 1,964,230.00 |
| Greuter Heights | 60,000.00 | 271,000.00 | ..... | 331,000.00 |
| TOTALS | \$425,670.00 | \$4,206,165.00 | \$700.00 | \$4,632,535.00 |

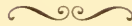
| GENERAL SUMMARY | | | | | |
|-----------------------------|----------------|-----------------|--------------|----------------|-----------------|
| | Lands | Buildings | Books | Equipment | Total |
| City Bridges | | | | | |
| City Cemeteries | \$971,865.00 | \$103,890.00 | ..... | ..... | \$2,747,500.00 |
| Fire Stations | 70,620.00 | 426,900.00 | ..... | \$34,452.00 | 1,110,207.00 |
| Schools | 391,735.00 | 3,649,491.00 | ..... | 480,772.50 | 978,292.50 |
| Public Buildings | 1,758,861.00 | 2,443,351.00 | \$207,550.00 | 312,118.00 | 4,560,894.00 |
| Parks and Playgrounds | 1,905,435.00 | 590,080.00 | ..... | 6,185,111.00 | 10,387,323.00 |
| Miscellaneous | 425,670.00 | 4,206,165.00 | ..... | 173,500.00 | 2,669,015.00 |
| TOTALS | \$5,524,186.00 | \$11,419,877.00 | \$207,500.00 | \$7,186,653.50 | \$27,085,766.50 |

CITY OF MANCHESTER

NEW HAMPSHIRE

AUDIT REPORT

DECEMBER 31, 1953



Charles F. Rittenhouse & Company

CERTIFIED PUBLIC ACCOUNTANTS

875 Elm Street, Manchester, N. H.

CITY OF MANCHESTER, NEW HAMPSHIRE

AUDIT REPORT

December 31, 1953

| | PAGE |
|---|------|
| TEXT | 29 |
| OPINION OF AUDITORS | 36 |
| EXHIBIT A — Balance Sheet — Revenue Account December 31, 1953 | 38 |
| SCHEDULE A-1 — Statement of Changes in Taxes Receivable, For the Year Ended December 31, 1953 | 40 |
| SCHEDULE A-2 — Statement of Changes in Tax Titles and Tax Deeds, For the Year Ended December 31, 1953 | 42 |
| SCHEDULE A-3 — Statement of Changes in Water Works Accounts Receivable, For the Year Ended December 31, 1953 | 43 |
| SCHEDULE A-4 — Statement of Changes in Departmental Accounts Receivable, For the Year Ended December 31, 1953 | 44 |
| SCHEDULE A-5 — Statement of Parking Meter Reserve Fund, For the Year Ended December 31, 1953 | 45 |
| EXHIBIT B — Condensed Comparative Balance Sheets— Revenue Accounts — As at December 31, 1953, and December 31, 1952 | 46 |
| EXHIBIT C — Statement of Unappropriated Surplus, For the Year Ended December 31, 1953 | 47 |
| EXHIBIT D — Statement of Revenue, For the Year Ended December 31, 1953 | 48 |
| SCHEDULE D-1 — Statement of Estimated and Actual Revenue From Sources Other Than Taxes, For the Year Ended December 31, 1953 | 49 |
| EXHIBIT E — Summary of Revenue Appropriation Account, For the Year Ended December 31, 1953 | 50 |
| SCHEDULE E-1 — Statement of Budgetary Appropriations and Expenditures — Revenue Accounts, For the Year Ended December 31, 1953 | 52 |
| SCHEDULE E-1-a — Statement of Police Department Expendi- tures, For the Year Ended December 31, 1953 | 56 |
| SCHEDULE E-1-b — Statement of Fire Department Expenditures, For the Year Ended December 31, 1953 | 57 |
| SCHEDULE E-1-c — Summary of Highway Department Ledger Appropriations, Transfers, and Expendi- tures — Revenue Accounts, For the Year Ended December 31, 1953 | 58 |
| SCHEDULE E-1-d — Statement of Charities Department Expendi- tures, For the Year Ended December 31, 1953 | 60 |
| SCHEDULE E-1-e — Statement of Cemetery Department Expendi- tures, For the Year Ended December 31, 1953 | 61 |

CONTENTS—Continued

| | PAGE | |
|------------------|---|-----|
| EXHIBIT F — | Balance Sheet — Non-Revenue Accounts December 31, 1953 | 62 |
| EXHIBIT G — | Statement of Budgetary Appropriations and Expenditures — Non-Revenue Accounts, For the Year Ended December 31, 1953 | 64 |
| SCHEDULE G-1 — | Statement of Appropriations — Highway Department Ledger — Non-Revenue Ac- counts, For the Year Ended December 31, 1953 | 66 |
| SCHEDULE G-2 — | Summary of Revenue Transfers Charged to Non-Revenue Accounts, For the Year Ended December 31, 1953 | 68 |
| EXHIBIT H — | Statement of General Indebtedness Decem- ber 31, 1953 | 70 |
| SCHEDULE H-1 — | Schedule of Bonds Outstanding December 31, 1953 | 71 |
| SCHEDULE H-1-a — | Statement of Loans Authorized and Issued, During the Year Ended December 31, 1953.. | 74 |
| EXHIBIT I — | Balance Sheet — Trust and Investment Funds, December 31, 1953 | 76 |
| SCHEDULE I-1 — | Trust and Investment Funds Cemetery Funds, Schedule of Assets, December 31, 1953 | 78 |
| SCHEDULE I-1-a — | Trust and Investment Funds — Cemetery Funds — Securities, December 31, 1953 | 79 |
| SCHEDULE I-2 — | Trust and Investment Funds — Library Funds, Schedule of Assets, December 31, 1953 | 80 |
| SCHEDULE I-2-a — | Trust and Investment Funds — Library Funds — Securities, December 31, 1953 | 81 |
| SCHEDULE I-3 — | Trust and Investment Funds — Other Funds, Schedule of Assets, December 31, 1953 | 82 |
| SCHEDULE I-4 — | Trust and Investment Funds — Cemetery Funds, Schedule of Changes in Principal and Accumulated Income, For the Year Ended December 31, 1953 | 84 |
| SCHEDULE I-4-a — | Trust and Investment Funds — Cemetery Funds, Statement of Income and Expenses, For the Year Ended December 31, 1953 | 86 |
| SCHEDULE I-4-b — | Trust and Investment Funds — Cemetery Funds, Schedule of Funds, For Special Care, December 31, 1953 | 87 |
| SCHEDULE I-5 — | Trust and Investment Funds — Library Funds, Schedule of Changes in Principal and Accumulated Income, For the Year Ended December 31, 1953 | 98 |
| SCHEDULE I-6 — | Trust and Investment Funds — Other Funds, Schedule of Changes in Principal and Ac- cumulated Income, For the Year Ended December 31, 1953 | 100 |

CONTENTS—*Concluded*

| | PAGE |
|-----------------|--|
| EXHIBIT J— | City Treasurer's Department—Summary Statement of Recorded Cash Transactions, For the Year Ended December 31, 1953 ... 102 |
| SCHEDULE J-1— | City Treasurer's Department—Schedule of Recorded Cash Receipts Credited to Balance Sheet — Revenue Accounts, For the Year Ended December 31, 1953 104 |
| SCHEDULE J-2— | City Treasurer's Department—Schedule of Recorded Cash Receipts Credited to Estimated Revenue Account, For the Year Ended December 31, 1953 106 |
| SCHEDULE J-3— | City Treasurer's Department—Scheduled of Recorded Cash Receipts Credited to Revenue Appropriation Account, For the Year Ended December 31, 1953 109 |
| SCHEDULE J-4— | City Treasurer's Department—Schedule of Recorded Cash Receipts Credited to Non-Revenue Accounts, For the Year Ended December 31, 1953 110 |
| SCHEDULE J-5— | City Treasurer's Department — Schedule of Recorded Cash Disbursements Charged to Balance Sheet — Revenue Accounts, For the Year Ended December 31, 1953 111 |
| SCHEDULE J-6— | City Treasurer's Department — Schedule of Recorded Cash Disbursements Charged to Revenue Appropriation Accounts, For the Year Ended December 31, 1953 112 |
| SCHEDULE J-7— | City Treasurer's Department—Schedule of Recorded Disbursements Charged to Non-Revenue Accounts, For the Year Ended December 31, 1953 122 |
| SCHEDULE J-8— | Tax Collector's Department — Schedule of Recorded Cash Receipts, For the Year Ended December 31, 1953 124 |
| SCHEDULE J-9— | Schedule of City Clerk's Department — Recorded Cash Receipts, For the Year Ended December 31, 1953 126 |
| SCHEDULE J-10— | Municipal Court, Statement of Recorded Cash Transactions, For the Year Ended December 31, 1953 127 |
| SCHEDULE J-11— | City Scales Department — Schedule of Recorded Cash Receipts Credited to Estimated Revenue Account, For the Year December 31, 1953 128 |
| SCHEDULE J-12-- | City Auditor's Department — Summary of Entries Recording Transfers From Non-Revenue Cash Account to Revenue Cash Account, For the Year Ended December 31, 1953 129 |
| EXHIBIT K— | Statement of Tax Rates and Tax Levies, For the Years 1935 to 1953, Inclusive 130 |

August 23, 1954

*To the Honorable Board of Mayor and Aldermen
City of Manchester, New Hampshire:*

Pursuant to your authorization and in compliance with Chapter 8, Section 6 of the Ordinances of the City of Manchester, we have examined the financial books and records of the

CITY OF MANCHESTER, NEW HAMPSHIRE

for the year ended December 31, 1953.

We submit our report herewith consisting of the various exhibits and schedules as listed in the foregoing table of contents, supplemented by the following comments and explanations.

SCOPE OF EXAMINATION

Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests of the accounting and financial records and such other auditing procedures as we considered necessary in the circumstances. During the course of our audit we examined or tested the accounts and records of the various city officials charged with the custody, receipt, or disbursement of city funds. We reviewed Ordinances, Resolutions and other authorizations affecting the finances of the City.

The accounting records are kept on a cash-accrual basis. In respect of items of income, taxes and departmental accounts receivable are recorded on the accrual basis, while all other amounts are recorded when received. Disbursements are recorded when payment is made during the year, but known accounts payable affecting the revenue and non-revenue accounts are accrued at the year-end. The basis of accounting maintained during the year ended December 31, 1953, was consistent with that of the preceding year.

CASH — CITY TREASURER'S DEPARTMENT

The City Treasurer has custody of all cash with the exception of departmental change funds and certain of the cash assets of the various trust funds.

Exhibit J is a summary statement of recorded cash transactions of the City Treasurer's Department for the year ended December 31, 1953, and sets forth the composition and allocation of cash balances in the custody of that department at the year-end.

We reconciled the various balances on deposit at December 31, 1953, and at the time of audit, with certificates of balance furnished us by the depositories. Cash on hand was counted at the time of audit and a reconciliation made with the December 31, 1953, balances.

We compared cash receipts per the City Treasurer's records with deposits per the bank statements and examined paid checks for a portion of

the year. Comprehensive comparisons of the cash receipts records of departments, other than the City Treasurer's Department, were made against the amounts recorded by the Treasurer and the Treasurer's records of receipts and disbursements were checked to the cash books and control accounts maintained by the City Auditor.

BALANCE SHEET — REVENUE ACCOUNTS
(Exhibit A and Supporting Schedules)

Exhibit A is a balance sheet of the revenue accounts of the City as of December 31, 1953. Included herein are not only the assets, liabilities, and Unappropriated Surplus of the general revenue accounts of the City, but also several special and restricted funds. The balance of Unappropriated Surplus of the general revenue accounts amounted to \$559,914.42 at December 31, 1953. Exhibit C herein presents an analysis of the changes in Unappropriated Surplus during the year.

TAXES RECEIVABLE — \$501,242.04 :

We listed and proved the individual amounts receivable for taxes to the control accounts at December 31, 1953. Schedule A-1 sets forth the changes in taxes receivable for the year ended December 31, 1953. A number of the individual accounts were analyzed and no important differences were noted.

The balance of the 1947 tax levy was charged off as uncollectible on the authority of the Board of Mayor and Aldermen.

In connection with our examination of the records of the Tax Collector's Department we obtained direct confirmation from the State of New Hampshire Tax Commission of the property tax rate for the year 1953 and proved the total property tax levy against the valuation as prepared by the Board of Assessors. Abatements granted during the year were checked against the records of the Board of Assessors.

The percentages of collections, discounts, and abatements of property taxes and poll taxes for the current and prior year are set forth below :

| | Property Taxes | Poll Taxes |
|--|-----------------------|--------------------|
| Current year : | | |
| Tax levy | \$5,998,326.01 | \$73,864.00 |
| Additional assessments and charges | 9,504.03 | 2,504.00 |
| Total | <u>\$6,007,830.04</u> | <u>\$76,368.00</u> |
| Collections, discounts, and abatements | <u>\$5,598,932.17</u> | <u>\$60,710.00</u> |
| Per cent collected or abated | 93.19% | 79.50% |
| Per cent collected or abated, prior year ... | 93.73% | 79.99% |

TAX TITLES — \$19,707.88:

TAX DEEDS 8,123.99:

The changes in Tax Titles and Tax Deeds are set forth in Schedule A-2. We verified all changes in these accounts during the year.

WATER WORKS ACCOUNTS RECEIVABLE — \$68,937.92:

The individual accounts receivable by the Water Works were listed and proved to the total of \$68,937.92 as shown in Exhibit A. Details of balances, billings, credits, and collections of the Water Works accounts are set forth in Schedule A-3. We requested direct confirmation from a number of the open accounts and the responses indicated that the balances were correct.

Although the Water Works accounts receivable are carried as an asset in the balance sheet, there is also a reserve for the full amount, pending collection. This policy has the effect of recording water income only when payment of the accounts is received.

DEPARTMENTAL ACCOUNTS RECEIVABLE — \$13,795.69:

Accounts receivable by the various City departments, with the exception of the Water Works, totalled \$13,795.69. Details are set forth in Schedule A-4. We listed and proved the open balances of the various departmental receivables at December 31, 1953. For the most part these balances comprised charges from one department to another.

The amounts due from the Manchester Housing Authority and the State of New Hampshire were received in January, 1954.

AMOUNTS PAYABLE AND ACCRUED — \$214,990.21:

Amounts payable include \$176,411.71 of 1953 bills paid in January, 1954, estimated bills payable for charity and welfare recipients, and accrued pay rolls at the year-end. Schedule E-1 shows the amounts payable and accrued by departments.

TAILINGS — \$6,960.57:

This account represented the liability for unclaimed checks issued for pay rolls, bills, and fees.

FUNDS HELD FOR OTHERS — \$6,708.16:

The unexpended balances of the school athletic and cafeteria funds aggregated this total of \$6,708.16 at the year-end. We have made no detailed verification of the transactions in these funds for they are independently administered and the City Treasurer's Department acts only as a depository.

STATE OF NEW HAMPSHIRE HEAD TAXES — \$72,140.50:

The City of Manchester, as is the case with all municipalities of the State of New Hampshire, acts as the billing and collection agent for the State of New Hampshire Head Tax. Amounts billed and not collected and collections made but not remitted at December 31, 1953, were as follows:

| | |
|---|--------------------|
| Amounts billed, not collected | \$54,160.00 |
| Amounts collected, to be remitted | 17,980.50 |
| | <hr/> |
| Total | <u>\$72,140.50</u> |

The above balance comprises:

| | |
|-------------|--------------------|
| Taxes | \$71,695.00 |
| Costs | 445.50 |
| | <hr/> |
| Total | <u>\$72,140.50</u> |

PARKING METER RESERVE FUND — \$173,058.28:

Income from parking meters has been restricted for use only in connection with the servicing, policing, and administering of affairs connected with the problems of traffic and parking. The amount of \$173,058.28 shown in Exhibit A represents the accumulated excess of cash collections over cash disbursements for these purposes. As of December 31, 1953, there were bills outstanding against this fund of \$11,987.34 which were not paid until 1954. Details of cash receipts and disbursements for the year ended December 31, 1953, are presented in Schedule A-5.

1954 REVENUE COLLECTED IN ADVANCE — \$523.50:

This balance represented amounts collected in December, 1953, for 1954 Sunday licenses.

REVENUE APPROPRIATIONS CARRIED OVER TO 1954 —
\$164,151.95:

Details of the portion of the 1953 revenue appropriations carried over to 1954 are set forth in Schedule E-1. The balances carried forward were approved by the Board of Mayor and Aldermen and by the City Finance Commission.

UNAPPROPRIATED SURPLUS — \$559,914.42:

This balance represents the excess of revenue of 1953 and prior years over charges against revenue. A summary of the changes in this account for the year ended December 31, 1953, is presented as Exhibit C.

STATEMENT OF REVENUE
(Exhibit D and Supporting Schedules)

Referring to the statement of revenue for the year ended December 31, 1953, Exhibit D, it will be noted that actual revenue from taxes exceeded the budgetary estimate for the year by \$4,147.85 while actual revenue from all other sources was \$33,503.98 greater than the budgetary estimate for the year. In accordance with the authorization of the State of New Hampshire Tax Commission the sum of \$60,000 was transferred from Unappropriated Surplus (revenue of prior years) to revenue of 1953 to reduce the 1953 tax rate. The total actual revenue for the year exceeded the budgetary estimate by \$37,651.83 and this sum, plus the unused revenue appropriation of \$58,764.63 as set forth on Exhibit D, or \$96,416.46 was carried to Unappropriated Surplus.

The composition of the actual revenue credits for the 1953 year is presented below:

| | Amount | Per cent |
|--|----------------|----------|
| Property taxes | \$5,999,969.86 | 87.87% |
| Other taxes | 83,774.50 | 1.23 |
| | \$6,083,744.36 | 89.10% |
| Total | | |
| Revenue from sources other than taxes | 684,563.71 | 10.03 |
| Transfer from Unappropriated Surplus (revenue of prior years) | 60,000.00 | .87 |
| | \$6,828,308.07 | 100.00% |
| Total Revenue | \$6,828,308.07 | 100.00% |

SUMMARY OF REVENUE APPROPRIATION ACCOUNT
(Exhibit E and Supporting Schedules)

Resolutions of the Board of Mayor and Aldermen approving the appropriations for the year were examined, and compared in detail with the amounts as set forth in Schedule E-1. Transfers to and from the Contingency Appropriation were checked for approval. All but \$25.53 of the Contingency Appropriation of \$100,000 was expended during the year. The Probation Department overspent its appropriation by \$8.59. Unexpended appropriations of the other departments totalled \$58,773.22. Expenditures and accrued liabilities as set forth in Schedule E-1 as well as all other transactions were checked to the appropriations ledger.

BALANCE SHEET — NON-REVENUE ACCOUNTS
(Exhibit F)

The balance sheet—non-revenue accounts, which is presented as Exhibit F, sets forth the unexpended balance of non-revenue cash as at

December 31, 1953, the accounts payable and accrued pay rolls at that date, and the balances of non-revenue appropriations accounts at the year-end.

We reviewed the resolutions adopted by the Board of Mayor and Aldermen relating to the bond issues and noted that all transactions were effected in accordance therewith.

The details in respect of the cash balance are set forth on Exhibit J and supporting schedules, while Exhibit G and supporting schedules relate to the accounts payable, accrued pay rolls, and unexpended balances of non-revenue appropriations.

The schedules supporting Exhibit G set forth details of the Highway Department non-revenue appropriations ledger and also an analysis of the amounts charged against non-revenue appropriations from the revenue appropriations accounts.

STATEMENT OF BONDED INDEBTEDNESS

(Exhibit H and Supporting Schedules)

Net bonded debt increased by \$441,000 during 1953 and totalled \$4,083,000 at December 31, 1953. Maturities during the year amounted to \$459,000 while new loans of \$900,000 were made. Details of the various series of bonds outstanding are set forth in Schedule H-1 herein.

All bonds and coupons which matured during 1953 were verified by examination, with the exception of ten coupons which were misplaced by one of the coupon-paying banks. We received certification from the banks that these coupons had been paid.

We inspected proper authorization for the issue of \$900,000 of new bonds in 1953, details of which are set forth in Schedule H-1-a. The bonds were issued for a total of \$905,983.50 which included a premium of \$891 and accrued interest of \$5,092.50. The premium and accrued interest were credited direct to revenue in 1953 which was consistent with the treatment of like items in the previous year. In view of this consistent practice we have made no adjustment, although this treatment distorts net income for 1953 and subsequent years.

A summary of the general indebtedness of the City for the past five years follows:

| Year | Debt Outstanding, End of Year | New Loans | Principal Payments | Interest Payments |
|------|----------------------------------|--------------|-----------------------|----------------------|
| 1949 | \$3,808,000.00 | \$540,000.00 | \$445,000.00 | \$70,205.00 |
| 1950 | 3,750,000.00 | 400,000.00 | 458,000.00 | 70,427.50 |
| 1951 | 3,700,000.00 | 408,000.00 | 458,000.00 | 67,235.00 |
| 1952 | 3,642,000.00 | 400,000.00 | 458,000.00 | 65,652.50 |
| 1953 | 4,083,000.00 | 900,000.00 | 459,000.00 | 66,085.00 |

BALANCE SHEET—TRUST AND INVESTMENT FUNDS

(Exhibit I and Supporting Schedules)

Exhibit I is a balance sheet of the Trust and Investment Funds of the City. Schedule I-1 sets forth the investments of the Cemetery Trust Funds while Schedules I-2 and I-3 present the investments of the Library Trust Funds and Other Funds, respectively.

We verified the investments of the funds, represented by savings deposits, by inspection of pass books and direct inspection of the respective banks' records of the accounts. We examined the securities held for the various trust funds by the City Treasurer and the Treasurer of the Library Trustees.

During the year a considerable number of the small Cemetery Funds for Special Care were consolidated for investment purposes as noted on Schedule I-4-b.

Schedules I-4, I-5, and I-6 set forth the changes in the principal and accumulated income of the various funds, and Schedule I-4-b is a complete listing of the Cemetery Funds for Special Care.

CITY CLERK'S DEPARTMENT

The records of cash received by the City Clerk's Department were checked to amounts recorded by the City Treasurer's Department as having been received therefrom. Comprehensive tests were made of the records covering the various permits and licenses issued through the City Clerk's Department.

OTHER DEPARTMENTS

In the course of our audit the records maintained by the Cemetery, Fire, School, Police, Library, Parks and Playgrounds, Building, City Scales, Charity, and Recreation Departments were examined or tested. Records of cash received and expenses incurred by these departments were checked to the City Treasurer's and the City Auditor's records.

We were accorded full cooperation and assistance by all City Officials and employees with whom we came in contact during our examination and sincerely appreciate their many courtesies.

CHARLES F. RITTENHOUSE & COMPANY,

Certified Public Accountants.

Charles F. Rittenhouse & Company
875 Elm Street
Manchester, New Hampshire

OPINION OF AUDITORS

*To the Honorable Board of Mayor and Aldermen
City of Manchester, New Hampshire:*

We have examined the financial books and records of the City of Manchester, New Hampshire, for the year ended December 31, 1953. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the exhibits and related schedules appended hereto present fairly the financial position of the City at December 31, 1953, and the results of its operations for the year then ended, reported on a basis consistent with that of the preceding year.

CHARLES F. RITTENHOUSE & COMPANY,
Certified Public Accountants.

Manchester, New Hampshire
August 23, 1954

BALANCE SHEET

Revenue Accounts

December 31, 1953

CITY OF MANCHESTER,
BALANCE SHEET —
December 31,

ASSETS

Cash:

Custody of City Treasurer, Exhibit J:

Available for general purposes .. \$348,105.69

Unexpended balances of cash
collected for specific purposes.. 298,523.77

\$646,629.46

Departmental cash funds:

Tax Collector, change fund \$500.00

Water Works, change fund 300.00

City Clerk, change fund 250.00

School Department, petty cash
fund 50.00

School Cafeteria, petty cash
fund 50.00

1,150.00

\$647,779.46

Taxes receivable, Schedule A-1:

Levy of 1953, poll and property taxes \$424,555.87

Poll taxes, prior years' levies:

1952 5,668.85

1951 5,187.20

1950 4,553.00

1949 3,805.12

1948 3,312.00

\$447,082.04

Head taxes, levy of 1953 collectible for the State
of New Hampshire (see contra) 54,160.00

501,242.04

Tax Titles, Schedule A-2 19,707.88

Tax Deeds, Schedule A-2 8,123.99

Departmental accounts receivable:

Water Works, Schedule A-3 (see contra) \$68,937.92

Other Departments, Schedule A-4 13,795.69

82,733.61

Due from Other Governmental Units:

Manchester Housing Authority in lieu of taxes \$7,984.76

State of New Hampshire, Weights and Measures
fees 242.52

8,227.28

\$1,267,814.26

Exhibit A

NEW HAMPSHIRE
REVENUE ACCOUNTS
1953

LIABILITIES, RESERVES AND SURPLUS

| | | |
|--|--------------|-----------------------|
| Amounts payable and accrued: | | |
| Accounts payable | \$176,411.71 | |
| Estimated bills payable for charity and welfare recipients | 17,700.00 | |
| Accrued pay rolls | 20,878.50 | |
| | <hr/> | |
| Total, Schedule E-1 | | \$214,990.21 |
| Amounts withheld from employees for purchase of savings bonds | | 428.75 |
| Tailings, unclaimed checks | | 6,960.57 |
| Funds held for others: | | |
| Central High School Athletic Fund | \$5,154.83 | |
| West Side High School Athletic Fund | 484.97 | |
| School Cafeteria Fund | 1,068.36 | |
| | <hr/> | 6,708.16 |
| Revenue reserved until collected: | | |
| Water Works (see contra) | | 68,937.92 |
| State of New Hampshire Head Taxes: | | |
| Collected but not remitted to the State: | | |
| Taxes | \$17,535.00 | |
| Costs | 445.50 | |
| | <hr/> | \$17,980.50 |
| Billed but not collected (see contra) | 54,160.00 | |
| | <hr/> | 72,140.50 |
| Parking Meter Reserve Fund: | | |
| Excess of parking meter collections over disbursements, Schedule A-5 | | 173,058.28 |
| 1954 Revenue collected in advance | | 523.50 |
| Revenue appropriations carried over to 1954, Exhibit E | | 164,151.95 |
| Unappropriated surplus: | | |
| Excess of revenue of 1953 and prior years, over charges, Exhibit C | | 559,914.42 |
| | <hr/> | <hr/> |
| | | <u>\$1,267,814.26</u> |

CITY OF MANCHESTER,
STATEMENT OF CHANGES
For the Year Ended

| | 1947 | 1948 | 1949 | 1950 | 1951 |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|
| Balance, January 1, 1953 | \$3,105.05 | \$3,808.00 | \$4,675.12 | \$6,413.00 | \$7,982.05 |
| Add: | | | | | |
| Taxes levied: | | | | | |
| 1953 tax warrant | | | | | |
| 1953 National Bank stock tax | | | | | |
| 1953 School tax on property of adjoining towns | | | | | |
| Additional taxes assessed .. | | 83.00 | 86.27 | 83.00 | 85.06 |
| Refunds on overpayments and corrections | | | | | 2.00 |
| Total | <u>\$3,105.05</u> | <u>\$3,891.00</u> | <u>\$4,761.39</u> | <u>\$6,496.00</u> | <u>\$8,069.11</u> |
| Deduct: | | | | | |
| Cash collections | \$58.00 | \$313.00 | \$508.27 | \$1,277.00 | \$1,543.91 |
| Abatements and corrections .. | 3,047.05 | 266.00 | 448.00 | 666.00 | 1,338.00 |
| Discounts allowed on property taxes | | | | | |
| Total deductions | <u>\$3,105.05</u> | <u>\$579.00</u> | <u>\$956.27</u> | <u>\$1,943.00</u> | <u>\$2,881.91</u> |
| Balance, December 31, 1953 | | \$3,312.00 | \$3,805.12 | \$4,553.00 | \$5,187.20 |
| Exhibit A | | | | | |

* Does not include 1951 State of New Hampshire Head Taxes in the amount of \$385 received as voluntary payments and not included in taxes receivable.

Schedule A-1

IN TAXES RECEIVABLE

December 31, 1953

| 1952 | 1952 Head Tax | 1953 | | | Totals |
|---------------------|--------------------|-----------------------|--------------------|---------------------|-----------------------|
| | | Property | Poll | Head Tax | |
| \$359,703.86 | \$50,005.00 | ..... | ..... | ..... | \$435,692.08 |
| ..... | ..... | \$5,998,326.01 | \$73,864.00 | \$234,010.00 | 6,306,200.01 |
| ..... | ..... | 7,380.10 | ..... | ..... | 7,380.10 |
| ..... | ..... | 26.40 | ..... | ..... | 26.40 |
| 918.14 | 3,320.00 | 1,643.85 | 2,504.00 | 7,065.00 | 15,788.32 |
| 485.72 | ..... | 453.68 | ..... | ..... | 941.40 |
| <u>\$361,107.72</u> | <u>\$53,325.00</u> | <u>\$6,007,830.04</u> | <u>\$76,368.00</u> | <u>\$241,075.00</u> | <u>\$6,766,028.31</u> |
| \$349,750.85 | \$30,285.00 | \$5,551,596.31 | \$58,478.00 | \$181,590.00 | *\$6,175,400.34 |
| 5,688.02 | 23,040.00 | 21,304.60 | 2,232.00 | 5,325.00 | 63,354.67 |
| ..... | ..... | 26,031.26 | ..... | ..... | 26,031.26 |
| <u>\$355,438.87</u> | <u>\$53,325.00</u> | <u>\$5,598,932.17</u> | <u>\$60,710.00</u> | <u>\$186,915.00</u> | <u>\$6,264,786.27</u> |
| \$5,668.85 | ..... | \$408,897.87 | \$15,658.00 | \$54,160.00 | \$501,242.04 |

Schedule A-2

CITY OF MANCHESTER, NEW HAMPSHIRE
STATEMENT OF CHANGES IN TAX TITLES AND
TAX DEEDS

For the Year Ended December 31, 1953

| | Tax Titles | Tax Deeds |
|---|-------------|------------|
| Balance, January 1, 1953 | \$4,215.25 | \$7,823.46 |
| Add: | | |
| Warrant (taxes) | \$2,824.45 | \$89.58 |
| Tax sale | 18,636.36 | |
| Transfer from Tax Deeds .. | 15.00 | |
| Transfer from Tax Titles .. | 21,475.81 | 733.46 |
| | \$25,691.06 | 823.04 |
| | | \$8,646.50 |
| Deduct: | | |
| Cash | \$5,223.72 | \$484.02 |
| Abatement | 26.00 | |
| Transfer to Tax Deeds | 733.46 | |
| Transfer to Tax Titles | | 15.00 |
| Write-off of taxes | 5,983.18 | 23.49 |
| | \$19,707.88 | 522.51 |
| Balances, December 31, 1953, Exhibit A | \$19,707.88 | \$8,123.99 |

CITY OF MANCHESTER, NEW HAMPSHIRE
 STATEMENT OF CHANGES IN WATER WORKS ACCOUNTS RECEIVABLE
 For the Year Ended December 31, 1953

| | Zone One | Zone Two | Zone Three | Industrial | Building | Miscellaneous | Fire Protection Charges | Total |
|---|--------------|--------------|--------------|--------------|----------|---------------|-------------------------|--------------|
| Balance, January 1, 1953 | \$35,032.81 | \$11,536.97 | \$4,836.21 | \$21,370.21 | ..... | \$1,503.49 | \$5,731.00 | \$70,010.69 |
| Add: | | | | | | | | |
| Accounts rendered in 1953: | | | | | | | | |
| First quarter | \$33,201.08 | \$34,377.55 | \$28,089.60 | \$38,752.02 | \$82.00 | \$22,075.21 | \$5,047.00 | \$161,624.46 |
| Second quarter | 33,575.01 | 31,583.38 | 27,464.79 | 42,766.59 | 324.00 | 9,137.57 | 5,047.00 | 149,898.34 |
| Third quarter | 49,565.25 | 38,037.97 | 37,961.23 | 44,188.61 | 216.00 | 4,158.67 | 5,068.00 | 170,195.73 |
| Fourth quarter | 37,649.26 | 42,221.78 | 32,341.94 | 39,467.15 | 284.00 | 7,236.79 | 5,126.50 | 164,327.42 |
| Total | \$153,990.60 | \$146,220.68 | \$125,857.56 | \$165,174.37 | \$906.00 | \$42,608.24 | \$20,288.50 | \$655,045.95 |
| | \$189,023.41 | \$147,757.65 | \$130,693.77 | \$186,544.58 | \$906.00 | \$44,111.73 | \$26,019.50 | \$725,056.64 |
| Deduct: | | | | | | | | |
| Cash, Exhibit E | \$150,921.49 | \$145,529.77 | \$124,756.98 | \$170,256.88 | \$906.00 | \$41,983.97 | \$20,595.50 | \$654,950.59 |
| Abatements and adjustments | 420.66 | 98.30 | 129.12 | 222.81 | ..... | 188.74 | 108.50 | 1,168.13 |
| Total deductions | \$151,342.15 | \$145,628.07 | \$124,886.10 | \$170,479.69 | \$906.00 | \$42,172.71 | \$20,704.00 | \$656,118.72 |
| Balance, December 31, 1953, Exhibit A | \$37,681.26 | \$2,129.58 | \$5,807.67 | \$16,064.89 | ..... | \$1,939.02 | \$5,315.50 | \$68,937.92 |
| Reconciliation December 31, 1953, to June 28, 1954 | | | | | | | | |
| Balance, December 31, 1953 | \$37,681.26 | \$2,129.58 | \$5,807.67 | \$16,064.89 | ..... | \$1,939.02 | \$5,315.50 | \$68,937.92 |
| Changes in 1954 | 34,506.75 | 68,410.92 | 59,506.18 | 61,679.50 | \$306.00 | 34,262.53 | 5,161.50 | 263,833.38 |
| Total | \$72,188.01 | \$70,540.50 | \$65,313.85 | \$77,744.39 | \$306.00 | \$36,201.55 | \$10,477.00 | \$332,771.30 |
| Credits in 1954 | 72,052.27 | 69,947.21 | 59,481.51 | 75,232.55 | 306.00 | 30,913.48 | 10,141.00 | 318,074.02 |
| Balances Verified, June 28, 1954 | \$135.74 | \$593.29 | \$5,832.34 | \$2,511.84 | ..... | \$5,288.07 | \$336.00 | \$14,697.28 |

Schedule A-4

CITY OF MANCHESTER, NEW HAMPSHIRE
STATEMENT OF CHANGES IN
DEPARTMENTAL ACCOUNTS RECEIVABLE
For the Year Ended December 31, 1953

| Department | Balance, Jan. 1, 1953 | Additions | Deductions | Balance, Dec. 31, 1953 |
|---------------------------|--------------------------|---------------------|---------------------|---------------------------|
| Health | \$72.50 | \$1,602.27 | \$1,315.77 | \$359.00 |
| Highway | 15,105.57 | 45,227.95 | 56,259.53 | 4,073.99 |
| School | 677.66 | 74,938.63 | 74,744.33 | 871.96 |
| Cemeteries | 26.00 | 11.00 | 26.00 | 11.00 |
| Recreation and Aviation.. | 750.00 | 3,935.87 | 3,898.87 | 787.00 |
| Parks and Playground ... | 375.08 | 2,400.54 | 2,676.62 | 99.00 |
| Police | 11,279.31 | 22,158.77 | 25,844.34 | 7,593.74 |
| Total, Exhibit A | <u>\$28,286.12</u> | <u>\$150,275.03</u> | <u>\$164,765.46</u> | <u>\$13,795.69</u> |

DEPARTMENTAL ACCOUNTS RECEIVABLE — AGED

December 31, 1953

| | 1950 | 1951 | 1952 | 1953 | Total |
|-------------------------|----------------|-----------------|------|--------------------|--------------------|
| Health | | | | \$359.00 | \$359.00 |
| Highway | \$11.70 | \$115.45 | | 3,946.84 | 4,073.99 |
| School | | | | 871.96 | 871.96 |
| Cemeteries | | | | 11.00 | 11.00 |
| Recreation and Aviation | | | | 787.00 | 787.00 |
| Parks and Playground | | | | 99.00 | 99.00 |
| Police | | | | 7,593.74 | 7,593.74 |
| Total | <u>\$11.70</u> | <u>\$115.45</u> | | <u>\$13,668.54</u> | <u>\$13,795.69</u> |

Schedule A-5

CITY OF MANCHESTER, NEW HAMPSHIRE
STATEMENT OF PARKING METER RESERVE FUND
For the Year Ended December 31, 1953

| | | |
|---|--------------|--------------|
| Cash balance, January 1, 1953 | | \$164,364.75 |
| Add: | | |
| Parking meter collections | \$106,075.07 | |
| Sale of rolled coin | 414.72 | |
| Damages to meters | 200.50 | |
| Refunds | 298.41 | |
| | | 106,988.70 |
| Total | | \$271,353.45 |
| Deduct: | | |
| Disbursements:* | | |
| Treasurer's Office: | | |
| Salaries | \$10,199.50 | |
| Expenses | 417.54 | |
| | | \$10,617.04 |
| Police Department: | | |
| Salaries | \$25,844.34 | |
| Expenses | 3,987.28 | |
| | | 29,831.62 |
| Highway Department: | | |
| Expenses | | 31,634.14 |
| Traffic Committee: | | |
| Expenses | | 2,400.00 |
| Other expenses: | | |
| New meters | \$15,960.00 | |
| Traffic and parking lot lights .. | 6,135.96 | |
| Signals and signal supplies | 1,090.35 | |
| Labor and landscraping on park- | | |
| ing lots | 426.06 | |
| Miscellaneous | 200.00 | |
| | | 23,812.37 |
| | | \$98,295.17 |
| Balance, December 31, 1953, Exhibit A | | \$173,058.28 |

* Does not include bills payable for December, 1953, of \$11,987.34 paid February, 1954.

CITY OF MANCHESTER, NEW HAMPSHIRE
REVENUE ACCOUNTS
CONDENSED COMPARATIVE BALANCE SHEETS
As at December 31, 1953, and December 31, 1952

ASSETS

| | Dec. 31, 1953 | Dec. 31, 1952 | Increase (Decrease) |
|--|-----------------------|-----------------------|------------------------|
| Cash: | | | |
| Custody of City Treasurer: | | | |
| Available for general purposes .. | \$348,105.69 | \$254,071.01 | \$94,034.68 |
| Unexpended balances of cash collected for specific purposes | 298,523.77 | 296,835.55 | 1,688.22 |
| Departmental cash funds | 1,150.00 | 916.72 | 233.28 |
| Taxes receivable | 501,242.04 | 435,692.08 | 65,549.96 |
| Tax Titles and Tax Deeds | 27,831.87 | 12,038.71 | 15,793.16 |
| Water Works accounts receivable, see contra | 68,937.92 | 70,010.69 | (1,072.77) |
| Other departments, accounts re- ceivable | 13,795.69 | 28,286.12 | (14,490.43) |
| Due from Other Governmental Units: | | | |
| Manchester Housing Authority ... | 7,984.76 | ..... | 7,984.76 |
| State of New Hampshire | 242.52 | 36,960.57 | (36,718.05) |
| | <u>\$1,267,814.26</u> | <u>\$1,134,811.45</u> | <u>\$133,002.81</u> |

LIABILITIES, RESERVES, AND SURPLUS

| | | | |
|---|-----------------------|-----------------------|---------------------|
| Amounts payable and accrued | \$214,990.21 | \$161,944.96 | \$53,045.25 |
| Amounts withheld from employees for purchase of savings bonds | 428.75 | 675.75 | (247.00) |
| Tailings | 6,960.57 | 6,415.84 | 544.73 |
| Funds held for others | 6,708.16 | 9,042.09 | (2,333.93) |
| Revenue reserved until collected (Water Works) see contra | 68,937.92 | 70,010.69 | (1,072.77) |
| State of New Hampshire Head Taxes | 72,140.50 | 83,770.00 | (11,629.50) |
| Parking Meter Reserve Fund | 173,058.28 | 164,364.75 | 8,693.53 |
| 1954 Revenue collected in advance .. | 523.50 | ..... | 523.50 |
| Revenue appropriation balances | 164,151.95 | 121,219.01 | 42,932.94 |
| Unappropriated surplus (excess of revenue over charges) | 559,914.42 | 517,368.36 | 42,546.06 |
| | <u>\$1,267,814.26</u> | <u>\$1,134,811.45</u> | <u>\$133,002.81</u> |

Exhibit C

CITY OF MANCHESTER, NEW HAMPSHIRE
 STATEMENT OF UNAPPROPRIATED SURPLUS
 (Excess of Revenue of 1953 and Prior Years Over Charges)
 For the Year Ended December 31, 1953

| | | |
|---|-------------|--------------|
| Balance, January 1, 1953 | | \$517,368.36 |
| Additions: | | |
| Revenue of 1953, Exhibit D | \$96,416.46 | |
| Direct credits: | | |
| Miscellaneous cash receipts for refunds, sales of equipment, sale of waste, etc. | 10,623.53 | |
| Additional warrants, prior years' taxes: | | |
| Property | \$433.47 | |
| Poll | 822.00 | |
| | 1,255.47 | |
| Excess of estimated over actual liabilities accrued at December 31, 1952 | 716.25 | |
| Adjustment of accounts receivable | 18.21 | |
| | 109,029.92 | |
| Total | | \$626,398.28 |
| Deductions: | | |
| Amount transferred to budget for 1953 to reduce tax rate by authority of the State of New Hampshire Tax Commission, Exhibit D | \$60,000.00 | |
| Abatements and adjustments relating to prior years: | | |
| Abatements: | | |
| 1947 poll taxes | \$3,046.00 | |
| Departmental accounts receivable | 3,413.32 | |
| | 6,459.32 | |
| Adjustment of prior years | 1.05 | |
| Tax deed written off as worthless | 23.49 | |
| | 66,483.86 | |
| Balance, Unappropriated Surplus, December 31, 1953, Exhibit A | | \$559,914.42 |

Exhibit D

CITY OF MANCHESTER, NEW HAMPSHIRE
STATEMENT OF REVENUE
For the Year Ended December 31, 1953

| | Budgetary Estimate of Revenue from All Sources | Actual Revenue from All Sources | Excess of Actual Compared with Estimated |
|--|--|--|--|
| Taxes for the year 1953, Schedule A-1: | | | |
| Property taxes | \$5,998,326.01 | \$5,999,969.86 | \$1,643.85 |
| Poll taxes | 73,864.00 | 76,368.00 | 2,504.00 |
| National Bank stock tax | 7,380.10 | 7,380.10 | ..... |
| School tax on property of adjoining towns | 26.40 | 26.40 | ..... |
| Total taxes for 1953 | <u>\$6,079,596.51</u> | <u>\$6,083,744.36</u> | <u>\$4,147.85</u> |
| Estimated and actual revenue from sources other than taxes, Schedule D-1 | 651,059.73 | 684,563.71 | 33,503.98 |
| Total revenue | <u>\$6,730,656.24</u> | <u>\$6,768,308.07</u> | <u>\$37,651.83</u> |
| Transfer from revenue of prior years (unappropriated surplus) authorized by the State of New Hampshire Tax Commission to reduce the 1953 tax rate, Exhibit C | 60,000.00 | 60,000.00 | |
| Total Revenue and Transfers Available for Budgetary Appropriations for the Year Ended December 31, 1953 | <u><u>\$6,790,656.24</u></u> | <u><u>\$6,828,308.07</u></u> | |
| Excess of actual revenue over budgetary estimate | | | <u>\$37,651.83</u> |
| Unused revenue appropriations, Exhibit E | | | <u>58,764.63</u> |
| Revenue of 1953 Carried to Unappropriated Surplus, Exhibit C | | | <u><u>\$96,416.46</u></u> |

Schedule D-1

CITY OF MANCHESTER, NEW HAMPSHIRE
STATEMENT OF ESTIMATED AND
ACTUAL REVENUE
FROM SOURCES OTHER THAN TAXES

For the Year Ended December 31, 1953

| | | |
|--|---------------------|---------------------------|
| Budgetary estimate | | \$651,059.73 |
| Actual revenue: | | |
| Sources: | | |
| Cash receipts, Schedule J-2 | \$613,352.34 | |
| Departmental billings: | | |
| School | \$74,938.63 | |
| Board of Recreation and Avia- tion | 3,935.87 | |
| Health | 1,602.27 | |
| Highway | 154.30 | |
| Cemetery | 11.00 | |
| | <u>80,642.07</u> | |
| Due from State of New Hampshire, Weights and Measures fees for 1953 | 242.52 | |
| Due from Manchester Housing Authority in lieu of taxes | 7,984.76 | |
| | <u>\$702,221.69</u> | |
| Total | | \$702,221.69 |
| Deduct: | | |
| Abatements: | | |
| School Department ... | \$1,500.42 | |
| Health Department ... | 8.40 | |
| | <u>\$1,508.82</u> | |
| City's portion of proceeds of sales of lots and graves trans- ferred to Cemetery Trust Funds | 16,149.16 | |
| | <u>17,657.98</u> | |
| Total actual revenue from sources other than taxes | | <u>684,563.71</u> |
| Excess, Actual Revenue over Estimated Revenue, Exhibit D .. | | <u><u>\$33,503.98</u></u> |

Exhibit E

CITY OF MANCHESTER, NEW HAMPSHIRE
SUMMARY OF REVENUE APPROPRIATION ACCOUNT
For the Year Ended December 31, 1953

| | | |
|---|----------------|----------------|
| Balance, revenue appropriation, brought forward from 1952, Schedule E-1 | | \$121,219.01 |
| Add: | | |
| Appropriations for 1953, Schedule E-1 | \$6,790,656.24 | |
| Other credits: | | |
| Water Works, cash receipts, Schedule A-3 ... | 654,950.59 | |
| Charges to non-revenue accounts for services rendered, Schedule G-2 | 195,332.08 | |
| Departmental transfers and other additions ... | 233,611.75 | |
| Sundry items of cash receipts, Schedule J-3 | \$55,159.15 | |
| Less: Pay roll adjustments, see contra | 433.33 | |
| | 54,725.82 | 7,929,276.48 |
| Total | | \$8,050,495.49 |
| Deduct: | | |
| Cash disbursements charged to revenue appropriations, Schedule J-6 | \$7,390,402.30 | |
| Less: Pay roll adjustments, see contra | 433.33 | |
| | \$7,389,968.97 | |
| Accounts payable and accrued liabilities charged to revenue appropriations, Schedule E-1 | 214,990.21 | |
| Departmental transfers and deductions, Schedule E-1 | 222,619.73 | |
| | 7,827,578.91 | |
| Balance | | \$222,916.58 |
| Unused portion of revenue appropriation transferred to revenue of 1953, Exhibit D | | 58,764.63 |
| Balance, Revenue Appropriation, Carried Forward to 1954, Exhibit A | | \$164,151.95 |

CITY OF MANCHESTER,
STATEMENT OF BUDGETARY
For the Year Ended
Revenue

| Title of Appropriation | Balances from 1952 | Appropriations Current Year (Exhibit E) | Cash Receipts and Transfers | Total Amount Available |
|--|-----------------------|--|--------------------------------------|------------------------------|
| General Government: | | | | |
| Mayor | | \$10,000.00 | \$1,463.40 | \$11,463.40 |
| Aldermen | | 5,900.00 | | 5,900.00 |
| Auditor | | 14,600.00 | 11.09 | 14,611.09 |
| Treasurer | | 14,900.00 | | 14,900.00 |
| Tax Collector | | 31,000.00 | 4,700.41 | 35,700.41 |
| Custodian of Tax Deeded Property .. | | 700.00 | | 700.00 |
| Assessors | | 33,500.00 | | 33,500.00 |
| Finance Commission | | 1,200.00 | | 1,200.00 |
| Law (Solicitor) | | 4,250.00 | | 4,250.00 |
| City Clerk | | 31,400.00 | | 31,400.00 |
| Elections | | 10,000.00 | | 10,000.00 |
| Board of Registrars | | 7,200.00 | | 7,200.00 |
| Planning Board | | 6,000.00 | 2,500.00 | 8,500.00 |
| Zoning Board of Adjustment | | 1,500.00 | | 1,500.00 |
| Civil Defense | | 10,000.00 | 4.40 | 10,004.40 |
| Industrial Council | | 20,000.00 | | 20,000.00 |
| Land and Buildings: | | | | |
| City Hall | | 12,700.00 | | 12,700.00 |
| Old Court House | | 4,700.00 | | 4,700.00 |
| Public Comfort Station | | 12,600.00 | | 12,600.00 |
| Protection of Persons and Property: | | | | |
| Police Department | | 517,000.00 | 24,814.07 | 541,814.07 |
| Municipal Court | | 9,200.00 | 250.00 | 9,450.00 |
| Probation Department | | 11,200.00 | | 11,200.00 |
| Fire Department | \$17,438.00 | 800,000.00 | 656.70 | 818,094.70 |
| New Aerial Ladder | | 35,000.00 | | 35,000.00 |
| Fire Alarm Signal System Improve- ment | | 15,000.00 | | 15,000.00 |
| Sealer of Weights and Measures | | 5,200.00 | | 5,200.00 |
| Health and Sanitation: | | | | |
| Health Department | | 122,000.00 | 172.76 | 122,172.76 |
| Hospitalization | | 1,600.00 | | 1,600.00 |
| City Physician | | 2,800.00 | | 2,800.00 |
| Vital Statistics | | 1,000.00 | | 1,000.00 |
| Building: | | | | |
| Building Department | | 99,500.00 | 7,408.50 | 106,908.50 |
| Building Improvements to School Buildings | | 50,000.00 | | 50,000.00 |
| Board of Examiners of Plumbers | | 100.00 | | 100.00 |
| Highway Department: | | | | |
| Highway Department | | 902,000.00 | 270,170.62 | 1,172,170.62 |
| Highway, New Sewers | \$6,985.85 | 25,000.00 | 25,114.44 | 57,100.29 |
| Highway, New Sidewalks | | 15,000.00 | 12,638.96 | 27,638.96 |
| Highway, New Equipment | | 50,000.00 | 302.00 | 50,302.00 |
| Highway, Incinerator Repairs | | 25,000.00 | | 25,000.00 |
| Street Lighting | | 145,000.00 | | 145,000.00 |
| Charities: | | | | |
| Administrative and Outside Relief | | 180,750.00 | 5,401.52 | 186,151.52 |
| Old Age Assistance | | 160,000.00 | 11,190.23 | 171,190.23 |

Schedule E-1

NEW HAMPSHIRE

APPROPRIATIONS AND EXPENDITURES

December 31, 1953

Accounts

| Cash Expenditures | | Transfer | Amounts Payable and Accrued December 31, 1953 (Exhibit A) | Total Charges | Balances | |
|-------------------|------------|------------|---|---------------|----------------------------|-----------------|
| Pay Roll | Bills | | | | Unexpended (Over-expended) | Carried to 1954 |
| \$7,977.50 | \$2,947.54 | ..... | \$36.55 | \$10,961.59 | \$501.81 | ..... |
| 5,600.00 | 211.45 | ..... | 4.90 | 5,816.35 | 83.65 | ..... |
| 12,071.25 | 1,962.87 | ..... | 479.98 | 14,514.10 | 56.99 | ..... |
| 12,198.45 | 2,105.00 | ..... | 584.76 | 14,888.21 | 11.79 | ..... |
| 25,696.28 | 8,869.55 | ..... | 132.72 | 35,698.55 | 1.86 | ..... |
| 600.00 | 86.84 | ..... | 10.78 | 697.62 | 2.38 | ..... |
| 28,726.97 | 3,802.59 | ..... | 967.52 | 33,497.08 | 2.92 | ..... |
| 800.00 | 7.75 | ..... | 5.06 | 812.81 | 387.19 | ..... |
| 2,662.50 | 1,418.63 | ..... | 115.41 | 4,216.54 | 33.46 | ..... |
| 24,989.05 | 5,289.78 | ..... | 989.73 | 31,268.56 | 131.44 | ..... |
| 6,020.00 | 1,340.14 | \$2,300.00 | ..... | 9,660.14 | 339.86 | ..... |
| 5,036.54 | 2,128.77 | ..... | 13.65 | 7,178.96 | 21.04 | ..... |
| 6,593.50 | 1,379.05 | ..... | 442.64 | 8,415.19 | 84.81 | ..... |
| 1,200.00 | 237.84 | ..... | ..... | 1,437.84 | 62.16 | ..... |
| 2,782.83 | 4,084.29 | ..... | 1,292.98 | 8,160.10 | 1,844.30 | ..... |
| 12,437.40 | 2,644.94 | ..... | 677.27 | 15,759.61 | 4,240.39 | ..... |
| 8,743.62 | 3,274.82 | ..... | 133.90 | 12,152.34 | 547.66 | ..... |
| 2,947.49 | 1,096.78 | ..... | 193.50 | 4,237.77 | 462.23 | ..... |
| 11,060.25 | 1,155.03 | ..... | 28.26 | 12,243.54 | 356.46 | ..... |
| 466,678.81 | 51,172.56 | ..... | 3,497.75 | 521,349.12 | 12,759.95 | \$7,705.00 |
| 8,558.52 | ..... | ..... | ..... | 8,558.52 | 891.48 | ..... |
| 9,852.50 | 1,201.80 | ..... | 154.29 | 11,208.59 | (8.59) | ..... |
| 740,650.58 | 72,690.16 | ..... | 4,742.73 | 818,083.47 | 11.23 | ..... |
| ..... | 35,000.00 | ..... | ..... | 35,000.00 | ..... | ..... |
| ..... | 15,000.00 | ..... | ..... | 15,000.00 | ..... | ..... |
| 3,830.00 | 1,084.41 | ..... | 153.22 | 5,067.63 | 132.37 | ..... |
| 93,739.62 | 22,322.15 | ..... | 2,380.59 | 118,442.36 | 3,730.40 | ..... |
| ..... | 1,600.00 | ..... | ..... | 1,600.00 | ..... | ..... |
| 2,382.50 | ..... | ..... | 417.50 | 2,800.00 | ..... | ..... |
| 902.75 | ..... | ..... | ..... | 902.75 | 97.25 | ..... |
| 83,690.65 | 21,527.25 | ..... | 1,472.97 | 106,690.87 | 217.63 | ..... |
| ..... | 46,856.42 | 3,143.58 | ..... | 50,000.00 | ..... | ..... |
| ..... | 73.79 | ..... | ..... | 73.79 | 26.21 | ..... |
| 725,328.13 | 350,247.55 | 1,752.75 | 76,782.39 | 1,154,110.82 | 18,059.80 | ..... |
| 22,649.26 | 374.99 | 21,963.96 | 780.85 | 45,769.06 | ..... | 11,331.23 |
| 7,912.59 | 6,909.75 | 9,529.20 | ..... | 24,351.54 | ..... | 3,287.42 |
| ..... | 29,686.30 | ..... | ..... | 29,686.30 | ..... | 20,615.70 |
| ..... | 15,399.29 | 989.17 | 5,425.18 | 21,813.64 | ..... | 3,186.36 |
| ..... | 127,715.46 | ..... | 11,529.04 | 139,244.50 | 5,755.50 | ..... |
| 14,175.90 | 144,967.99 | 6,000.00 | 20,981.74 | 186,125.63 | 25.89 | ..... |
| ..... | 140,833.98 | ..... | 29,869.72 | 170,703.70 | 486.53 | ..... |

CITY OF MANCHESTER,
STATEMENT OF BUDGETARY
For the Year Ended
Revenue

| | Balances from 1952 | Appropriations Current Year (Exhibit E) | Cash Receipts and Transfers | Total Amount Available |
|--|-----------------------|--|--------------------------------------|------------------------------|
| Education: | | | | |
| School Department | | 1,507,000.00 | 317.75 | 1,507,317.75 |
| School Classroom Furniture | | 20,000.00 | ..... | 20,000.00 |
| City Library | 325.70 | 88,500.00 | 311.63 | 89,137.33 |
| Recreation and Aviation: | | | | |
| Airport, Athletic Field, Golf | | 49,000.00 | 2,306.05 | 51,306.05 |
| Parks and Playgrounds | | 115,000.00 | 4,836.26 | 119,836.26 |
| Improvement to Parks and School Yards | | 30,000.00 | ..... | 30,000.00 |
| Parks, New Equipment | | 10,000.00 | ..... | 10,000.00 |
| Black Brook Pond Area ..... |  | ..... | 12,000.00 | 12,000.00 |
| Unclassified: | | | | |
| Pensions | | 135,000.00 | 14,000.00 | 149,000.00 |
| Revising Ordinances | 500.00 | ..... | 1,000.00 | 1,500.00 |
| Damages and Claims | | 2,000.00 | 12,500.00 | 14,500.00 |
| Patriotic Purposes | | 1,800.00 | ..... | 1,800.00 |
| Printing | 1,500.00 | 2,500.00 | ..... | 4,000.00 |
| Incidentals | | 10,000.00 | 13,134.50 | 23,134.50 |
| Municipal Audit | | 2,300.00 | ..... | 2,300.00 |
| Reserve for Discount | | 29,000.00 | ..... | 29,000.00 |
| Reserve for Abatements | | 23,000.00 | 9,500.00 | 32,500.00 |
| Refunds | | 800.00 | ..... | 800.00 |
| Firemen's State Pension Fund | | 45,500.00 | ..... | 45,500.00 |
| Police State Pension Fund | | 28,000.00 | ..... | 28,000.00 |
| Teachers' State Pension Fund | | 71,000.00 | 3,100.00 | 74,100.00 |
| Kalivas Park Memorial | 1,500.00 | ..... | ..... | 1,500.00 |
| Fire Insurance, Public Buildings | | 18,000.00 | 19.33 | 18,019.33 |
| Publicity Funds | | 3,000.00 | 225.00 | 3,225.00 |
| Contingency Funds | | 100,000.00 | 13,700.00 | 113,700.00 |
| Cash Variations | | 200.00 | 50.00 | 250.00 |
| Animal Rescue League | | 400.00 | ..... | 400.00 |
| Public Service Enterprises: | | | | |
| Water Department | 92,969.46 | ..... | 654,950.59 | 747,920.05 |
| Public Scales | | 3,450.00 | ..... | 3,450.00 |
| Cemeteries | | 68,000.00 | 26,830.56 | 94,830.56 |
| Interest and Maturing Debt: | | | | |
| Interest on Temporary Loans | | 15,000.00 | 3,039.47 | 18,039.47 |
| Interest on General Loans | | 66,085.00 | ..... | 66,085.00 |
| Maturing Debt | | 459,000.00 | ..... | 459,000.00 |
| Other Government Units: | | | | |
| Hillsborough County Tax | | 468,825.24 | ..... | 468,825.24 |
| Per Capita School Tax | | 13,796.00 | ..... | 13,796.00 |
| Totals | \$121,219.01 | \$6,790,656.24 | \$1,138,620.24 | \$8,050,495.49 |

Schedule E-1 (Concluded)

NEW HAMPSHIRE

APPROPRIATIONS AND EXPENDITURES

December 31, 1953

Accounts

| Cash Expenditures | | Transfer | Amounts Payable and Accrued December 31, 1953 (Exhibit A) | Total Charges | Balances | |
|-----------------------|-----------------------|---------------------|---|-----------------------|----------------------------|---------------------|
| Pay Roll | Bills | | | | Unexpended (Over-expended) | Carried to 1954 |
| 1,345,667.79 | 147,986.26 | ..... | 13,612.85 | 1,507,266.90 | 50.85 | ..... |
| ..... | 19,698.59 | ..... | 296.40 | 19,994.99 | 5.01 | ..... |
| 66,436.15 | 20,537.72 | ..... | 1,592.69 | 88,566.56 | 200.47 | 370.30 |
| 35,446.01 | 15,111.34 | ..... | 734.31 | 51,291.66 | 14.39 | ..... |
| 91,154.02 | 26,467.96 | 66.72 | 2,146.98 | 119,835.68 | .58 | ..... |
| 3,468.27 | 26,531.73 | ..... | ..... | 30,000.00 | ..... | ..... |
| ..... | 6,061.08 | ..... | 431.06 | 6,492.14 | ..... | 3,507.86 |
| ..... | ..... | ..... | ..... | ..... | ..... | 12,000.00 |
| 146,155.09 | ..... | ..... | 1,447.26 | 147,602.35 | 1,397.65 | ..... |
| ..... | 1,500.00 | ..... | ..... | 1,500.00 | ..... | ..... |
| ..... | 13,942.99 | ..... | 291.00 | 14,233.99 | 266.01 | ..... |
| ..... | 1,356.95 | ..... | 137.00 | 1,493.95 | 306.05 | ..... |
| ..... | 2,664.79 | ..... | 905.00 | 3,569.79 | 430.21 | ..... |
| ..... | 21,110.01 | ..... | 431.34 | 21,541.35 | 1,593.15 | ..... |
| ..... | 2,300.00 | ..... | ..... | 2,300.00 | ..... | ..... |
| ..... | ..... | 28,931.26 | ..... | 28,931.26 | 68.74 | ..... |
| ..... | ..... | 31,768.62 | ..... | 31,768.62 | 731.38 | ..... |
| ..... | 762.74 | ..... | 21.14 | 783.88 | 16.12 | ..... |
| ..... | 44,256.92 | 1,000.00 | ..... | 45,256.92 | 243.08 | ..... |
| ..... | 26,720.56 | 1,000.00 | ..... | 27,720.56 | 279.44 | ..... |
| ..... | 74,065.04 | ..... | ..... | 74,065.04 | 34.96 | ..... |
| ..... | ..... | ..... | ..... | ..... | ..... | 1,500.00 |
| ..... | 17,549.48 | ..... | ..... | 17,549.48 | 469.85 | ..... |
| ..... | 2,075.00 | 500.00 | ..... | 2,575.00 | 650.00 | ..... |
| ..... | ..... | 113,674.47 | ..... | 113,674.47 | 25.53 | ..... |
| ..... | 110.00 | ..... | ..... | 110.00 | 140.00 | ..... |
| ..... | 400.00 | ..... | ..... | 400.00 | ..... | ..... |
| 266,882.26 | 357,836.99 | ..... | 22,552.72 | 647,271.97 | ..... | 100,648.08 |
| 3,227.54 | 163.70 | ..... | 43.97 | 3,435.21 | 14.79 | ..... |
| 68,765.17 | 19,588.16 | ..... | 6,048.91 | 94,402.24 | 428.32 | ..... |
| ..... | 18,039.47 | ..... | ..... | 18,039.47 | ..... | ..... |
| ..... | 66,085.00 | ..... | ..... | 66,085.00 | ..... | ..... |
| ..... | 459,000.00 | ..... | ..... | 459,000.00 | ..... | ..... |
| ..... | 468,825.24 | ..... | ..... | 468,825.24 | ..... | ..... |
| ..... | 13,796.00 | ..... | ..... | 13,796.00 | ..... | ..... |
| \$4,386,717.74 | \$3,003,251.23 | \$222,619.73 | \$214,990.21 | \$7,827,578.91 | \$58,764.63 | \$164,151.95 |

Schedule E--1-a

CITY OF MANCHESTER, NEW HAMPSHIRE
STATEMENT OF POLICE DEPARTMENT
EXPENDITURES

For the Year Ended December 31, 1953

| | | |
|--|-------------|----------------------------|
| Salaries : | | |
| Chief | \$6,022.50 | |
| Captains and deputy chief | 14,027.50 | |
| Clerk and patrolmen | 446,287.18 | |
| Commissioners | 341.63 | |
| | | <u>\$466,678.81</u> |
| Expenses (cash and accrual) : | | |
| Auto supplies and expense | \$12,275.84 | |
| Electricity | 1,156.83 | |
| Feeding prisoners | 212.55 | |
| Fuel | 2,762.09 | |
| Garage rent | 1,200.00 | |
| Gasoline | 8,426.86 | |
| Illuminating gas | 88.88 | |
| Insurance | 1,956.20 | |
| Miscellaneous | 3,893.31 | |
| Office supplies | 2,941.96 | |
| Photographic supplies | 546.96 | |
| Radio maintenance | 902.07 | |
| Signal system | 544.72 | |
| Telephone | 2,617.31 | |
| Teletypewriter | 702.00 | |
| Towel and laundry | 538.73 | |
| Uniform allowance | 10,800.00 | |
| Automobiles | 3,104.00 | |
| | | <u>54,670.31</u> |
| Total Expenditures, Schedule E-1 | | <u><u>\$521,349.12</u></u> |

Schedule E—1-b

CITY OF MANCHESTER, NEW HAMPSHIRE
STATEMENT OF FIRE DEPARTMENT
EXPENDITURES

For the Year Ended December 31, 1953

Salaries:

| | | |
|---------------------------------|------------|--------------|
| Chief | \$6,022.50 | |
| Deputies | 13,132.52 | |
| Fire alarm superintendent | 4,112.50 | |
| Firemen | 717,033.06 | |
| Commissioners | 350.00 | |
| | | \$740,650.58 |

Expenses (cash and accrual):

| | | |
|--|------------|-----------|
| Apparatus maintenance | \$6,729.30 | |
| Company supplies | 2,556.67 | |
| Fire alarm maintenance | 3,987.06 | |
| Gas, electricity, and telephone | 5,851.96 | |
| Heating | 10,005.71 | |
| Hose maintenance | 3,958.26 | |
| Insurance | 2,515.28 | |
| Laundry, bedding, and furniture | 2,007.88 | |
| Medical, first-aid, and extinguisher | 1,192.45 | |
| Oil, gasoline, and kerosene | 2,760.59 | |
| Office supplies | 900.04 | |
| Paint shop | 361.13 | |
| Personnel | 279.24 | |
| Printing and stationery | 714.58 | |
| Travel | 471.46 | |
| Transportation | 64.75 | |
| Miscellaneous | 1,274.03 | |
| Uniform allowance | 11,655.00 | |
| New equipment | 20,011.00 | |
| Disability payments | 136.50 | |
| | | 77,432.89 |

| | |
|--|--------------|
| Total Expenditures, Schedule E-1 | \$818,083.47 |
|--|--------------|

CITY OF MANCHESTER,
SUMMARY OF HIGHWAY
APPROPRIATIONS, TRANSFERS,

Revenue

For the Year Ended

| | Balances from 1952 | Depart- mental Appropri- ation | Cash and Other Credits | Transfers | |
|----------------------------------|-----------------------|---|---------------------------------|-----------------------|---------------------|
| | | | | From Bond Issue | Depart- mental |
| Administration | | \$19,000.00 | \$8.15 | \$16,078.63 | \$41,883.82 |
| Highway maintenance | | 155,000.00 | 30,436.83 | ..... | ..... |
| Sewer maintenance | | 35,000.00 | 405.44 | ..... | ..... |
| Refuse disposal | | 400,000.00 | ..... | ..... | ..... |
| Street cleaning | | 55,000.00 | 86.99 | ..... | ..... |
| Snow and ice | | 100,000.00 | 592.81 | 39.24 | 275.54 |
| Engineering | | 25,000.00 | ..... | 9,339.77 | 2,462.75 |
| Vacation and holiday | | 75,000.00 | 163.84 | ..... | ..... |
| Sick leave | | 38,000.00 | ..... | ..... | ..... |
| Gravel bank ..... |  | ..... | 35.00 | 10,408.50 | 10,029.13 |
| Garage ..... |  | ..... | 9,345.75 | 57,045.98 | 135,960.84 |
| Construction and materials ..... |  | ..... | 1,370.01 | 97,396.48 | 31,923.33 |
| Plant and tools ..... |  | ..... | ..... | 18.71 | 1,477.64 |
| Insurance ..... |  | ..... | 34.15 | 5,004.77 | 24,099.99 |
| Totals | | <u>\$902,000.00</u> | <u>\$42,478.97</u> | <u>\$195,332.08</u> | <u>\$248,113.04</u> |
| Special Revenue Accounts: | | | | | |
| New Sewers | \$6,985.85 | \$25,000.00 | ..... | ..... | \$25,114.44 |
| New Sidewalks ..... | ..... | 15,000.00 | \$11,765.78 | ..... | 873.18 |
| Incinerator Repairs ..... | ..... | 25,000.00 | ..... | ..... | ..... |
| New Equipment ..... | ..... | 50,000.00 | 302.00 | ..... | ..... |
| Totals | <u>\$6,985.85</u> | <u>\$115,000.00</u> | <u>\$12,067.78</u> | ..... | <u>\$25,987.62</u> |

Schedule E—1-c

NEW HAMPSHIRE
DEPARTMENT LEDGER
AND EXPENDITURES

Accounts

December 31, 1953

| Total Credits | Expenditures | | Departmental Transfers | Total Charges | Balances | |
|-----------------------|---------------------|---------------------|------------------------|-----------------------|----------------------------|--------------------|
| | Pay Roll | Bills | | | Unexpended (Over-expended) | Carried to 1954 |
| \$76,970.60 | \$70,045.31 | \$13,196.24 | \$7,057.50 | \$90,299.05 | (\$13,328.45) | ..... |
| 185,436.83 | 65,079.62 | 21,618.74 | 48,308.75 | 135,007.11 | 50,429.72 | ..... |
| 35,405.44 | 25,296.74 | 3,324.00 | 14,010.29 | 42,631.03 | (7,225.59) | ..... |
| 400,000.00 | 313,218.56 | 23,622.72 | 89,523.85 | 426,365.13 | (26,365.13) | ..... |
| 55,086.99 | 40,171.91 | ..... | 11,663.54 | 51,835.45 | 3,251.54 | ..... |
| 100,907.59 | 20,136.50 | 29,758.32 | 10,202.09 | 60,096.91 | 40,810.68 | ..... |
| 36,802.52 | 28,427.12 | 3,352.17 | 1,612.97 | 33,392.26 | 3,410.26 | ..... |
| 75,163.84 | 59,436.07 | ..... | 4,309.11 | 63,745.18 | 11,418.66 | ..... |
| 38,000.00 | 32,750.58 | ..... | 2,374.42 | 35,125.00 | 2,875.00 | ..... |
| 20,472.63 | 4,910.70 | 36.81 | 11,357.13 | 16,304.64 | 4,167.99 | ..... |
| 202,352.57 | 66,737.23 | 146,792.62 | 11,346.41 | 224,876.26 | (22,523.69) | ..... |
| 130,689.82 | 783.35 | 131,554.67 | 1,433.57 | 133,771.59 | (3,081.77) | ..... |
| 1,496.35 | 14,362.04 | 5,206.47 | 4,142.75 | 23,711.26 | (22,214.91) | ..... |
| 29,138.91 | ..... | 32,703.42 | ..... | 32,703.42 | (3,564.51) | ..... |
| <u>\$1,387,924.09</u> | <u>\$741,355.73</u> | <u>\$411,166.18</u> | <u>\$217,342.38</u> | <u>\$1,369,864.29</u> | <u>\$18,059.80</u> | <u>.....</u> |
| | | | | | | |
| \$57,100.29 | \$23,430.11 | \$374.99 | \$21,963.96 | \$45,769.06 | ..... | \$11,331.23 |
| 27,638.96 | 7,912.59 | 6,909.75 | 9,529.20 | 24,351.54 | ..... | 3,287.42 |
| 25,000.00 | ..... | 20,824.47 | 989.17 | 21,813.64 | ..... | 3,186.36 |
| 50,302.00 | ..... | 29,686.30 | ..... | 29,686.30 | ..... | 20,615.70 |
| <u>\$160,041.25</u> | <u>\$31,342.70</u> | <u>\$57,795.51</u> | <u>\$32,482.33</u> | <u>\$121,620.54</u> | <u>.....</u> | <u>\$38,420.71</u> |

Schedule E—1-d

CITY OF MANCHESTER, NEW HAMPSHIRE
STATEMENT OF CHARITIES DEPARTMENT
EXPENDITURES

For the Year Ended December 31, 1953

| | | |
|--|--------------|--------------|
| Administrative salaries: | | |
| Commissioner | \$4,727.50 | |
| Clerks and investigators | 9,448.40 | |
| | | \$14,175.90 |
| Expenses (cash and accrual) : | | |
| Administration | | 1,771.73 |
| Outside relief: | | |
| Provisions and meal tickets | \$37,586.33 | |
| Milk | 1,731.89 | |
| Fuel | 3,872.82 | |
| Clothing | 789.76 | |
| Board, care, and personal aid | 33,390.18 | |
| Rents | 15,361.82 | |
| Professional services | 5,889.68 | |
| Medicine | 6,815.74 | |
| Hospitals | 51,948.76 | |
| Burials | 2,951.40 | |
| Electricity | 820.01 | |
| Gas | 203.00 | |
| Out of town aid | 98.29 | |
| Miscellaneous | 992.19 | |
| Aid to permanent and totally disabled | 3,376.38 | |
| | | |
| | \$165,828.25 | |
| Less: Decrease in accruals | 1,650.25 | |
| | | 164,178.00 |
| Total Expenditures | | \$180,125.63 |
| Total Expenditures, as above | | \$180,125.63 |
| Add: Amount transferred to Contingency Appropriation | | 6,000.00 |
| Total Charges, Charities Department, Schedule E-1 | | \$186,125.63 |

Schedule E—1-e

CITY OF MANCHESTER, NEW HAMPSHIRE
STATEMENT OF CEMETERY DEPARTMENT
EXPENDITURES

For the Year Ended December 31, 1953

| | | |
|--|------------|-------------|
| Pay rolls | | \$69,954.37 |
| Other expenses (cash and accrual): | | |
| Fuel oil | \$511.90 | |
| Cement | 276.85 | |
| Gasoline and oil | 878.20 | |
| Cement containers | 2,908.80 | |
| Fertilizer | 1,372.00 | |
| Coal | 1,669.50 | |
| Automobile: | | |
| New vehicle | \$2,000.00 | |
| Insurance | 439.37 | |
| Repairs and maintenance | 511.79 | |
| | 2,951.16 | |
| Road work | 5,405.00 | |
| Work on new development and gravel bank | 1,929.00 | |
| Tree man | 588.00 | |
| Engineers | 664.15 | |
| Hardware and tools | 2,850.85 | |
| Office | 527.24 | |
| Repairs to building and equipment | 205.83 | |
| Pipe and catch basins | 761.67 | |
| Miscellaneous | 947.72 | |
| | 24,447.87 | |
| Total Expenditures, Schedule E-1 | | \$94,402.24 |

Exhibit F

CITY OF MANCHESTER, NEW HAMPSHIRE
BALANCE SHEET—NON-REVENUE ACCOUNTS

December 31, 1953

| ASSETS | LIABILITIES AND APPROPRIATIONS |
|-----------------------|---|
| Cash, Exhibit J | Account payable and accrued pay roll, Exhibit G |
| \$636,946.83 | \$9,014.08 |
| | Non-Revenue Appropriations, Exhibit G: |
| | Highway: |
| | New Sewers, Rockland Ave. |
| | Cemetery Brook Sewer |
| | Highway Resurfacing |
| | Permanent Improvements to |
| | Bridges |
| | Granite Street Bridge |
| | Second Street Bridge |
| | Peabody Avenue |
| | \$627,412.01 |
| | Airport: |
| | Land for airport improvements |
| | 520.74 |
| <u>\$636,946.83</u> | <u>627,932.75</u> |
| | <u>\$636,946.83</u> |

CITY OF MANCHESTER,
STATEMENT OF BUDGETARY
For the Year Ended
Non-Revenue

| Title of Appropriation | Balances From 1952 | Current Appro- priations | Cash Receipts and Other Credits |
|---|-----------------------|--------------------------------|--|
| Highway: | | | |
| New Highways | \$83.20 | \$100,000.00 | \$122.87 |
| New Sidewalks | 1.33 | 75,000.00 | ..... |
| New Sewers | 3,843.60 | ..... | ..... |
| New Sewers, Rockland Avenue | 27,303.48 | ..... | ..... |
| Cemetery Brook, Sewer Project | 6,553.40 | ..... | 5.67 |
| South Beech Street, Storm Drain | 28,350.00 | 25,000.00 | 554.13 |
| Blodget Street, Storm Drain ..... | ..... | 100,000.00 | 12,287.36 |
| Highway Resurfacing | 48,405.18 | ..... | 2,276.22 |
| Permanent Improvement to Bridges ..... | ..... | 477,600.00 | ..... |
| Granite Street Bridge ..... | ..... | 85,000.00 | 50,000.00 |
| Second Street Bridge ..... | ..... | 37,400.00 | ..... |
| Peabody Avenue ..... | ..... | ..... | ..... |
| Total Highway Department, Schedule G-1 | <u>\$114,540.19</u> | <u>\$900,000.00</u> | <u>\$65,246.25</u> |
| Building Department: | | | |
| Permanent Improvement to Public Buildings | \$7,050.69 | ..... | ..... |
| Total Building Department | <u>\$7,050.69</u> | ..... | ..... |
| Parks and Playgrounds: | | | |
| General Permanent Improvements | \$1.21 | ..... | ..... |
| New West High School Field House | 592.29 | ..... | ..... |
| Total Parks and Playground Department | <u>\$593.50</u> | ..... | ..... |
| Airport: | | | |
| Airport Improvements | \$585.49 | ..... | ..... |
| Totals | <u>\$122,769.87</u> | <u>\$900,000.00</u> | <u>\$65,246.25</u> |

Exhibit G

NEW HAMPSHIRE

APPROPRIATIONS AND EXPENDITURES

December 31, 1953

Accounts

| Total Amount Available | Cash Expenditures | | Transfers and other Debits | Liabilities Accrued Dec. 31, 1953 (Exhibit F) | Total Charges | Balances Unexpended Carried to 1954 (Exhibit F) |
|------------------------------|---------------------|--------------------|----------------------------------|---|---------------------|---|
| | Pay Roll | Bills | | | | |
| \$100,000.00 | \$39,207.12 | ..... | \$60,792.88 | ..... | \$100,000.00 | ..... |
| 206.07 | 101.06 | ..... | 105.01 | ..... | 206.07 | ..... |
| 75,001.33 | 32,669.41 | \$357.06 | 41,974.86 | ..... | 75,001.33 | ..... |
| 3,843.60 | ..... | 310.37 | 24.05 | ..... | 334.42 | \$3,509.18 |
| 27,303.48 | 1,629.30 | 6,199.09 | 2,279.98 | \$4,387.58 | 14,495.95 | 12,807.53 |
| 6,559.07 | 2,672.20 | 148.67 | 3,738.20 | ..... | 6,559.07 | ..... |
| 53,904.13 | 19,118.25 | 11,883.28 | 22,902.60 | ..... | 53,904.13 | ..... |
| 112,287.36 | 16,946.33 | 31,070.28 | 57,782.26 | ..... | 105,798.87 | 6,488.49 |
| 50,681.40 | 3,851.14 | 16,933.40 | 4,889.41 | ..... | 25,673.95 | 25,007.45 |
| 477,600.00 | ..... | 7,972.40 | 50,598.45 | 4,626.50 | 63,197.35 | 414,402.65 |
| 135,000.00 | ..... | 762.75 | 1,850.16 | ..... | 2,612.91 | 132,387.09 |
| 37,400.00 | ..... | 4,382.23 | 208.15 | ..... | 4,590.38 | 32,809.62 |
| <u>\$1,079,786.44</u> | <u>\$116,194.81</u> | <u>\$80,019.53</u> | <u>\$247,146.01</u> | <u>\$9,014.08</u> | <u>\$452,374.43</u> | <u>\$627,412.01</u> |
| \$7,050.69 | \$3,292.16 | \$3,758.53 | ..... | ..... | \$7,050.69 | ..... |
| \$7,050.69 | \$3,292.16 | \$3,758.53 | ..... | ..... | \$7,050.69 | ..... |
| \$1.21 | \$1.21 | ..... | ..... | ..... | \$1.21 | ..... |
| 592.29 | 50.00 | \$542.29 | ..... | ..... | 592.29 | ..... |
| \$593.50 | \$51.21 | \$542.29 | ..... | ..... | \$593.50 | ..... |
| \$585.49 | ..... | \$64.75 | ..... | ..... | \$64.75 | \$520.74 |
| <u>\$1,088,016.12</u> | <u>\$119,538.18</u> | <u>\$84,385.10</u> | <u>\$247,146.01</u> | <u>\$9,014.08</u> | <u>\$460,083.37</u> | <u>\$627,932.75</u> |

CITY OF MANCHESTER,
STATEMENT OF APPROPRIATIONS—
For the Year Ended
Non-Revenue

| | Balances from 1952 | Current Appropriation | Transfers and Cash Receipts |
|---|-----------------------|--------------------------|-----------------------------------|
| New Sidewalks | \$83.20 | ..... | \$122.87 |
| Permanent Improvements to Bridges | 48,405.18 | ..... | 2,276.22 |
| New Sewers | 1.33 | \$75,000.00 | ..... |
| New Sewers, Bockland Avenue | 3,843.60 | ..... | ..... |
| Cemetery Brook Sewer | 27,303.48 | ..... | ..... |
| South Beech Storm Drain | 6,553.40 | ..... | 5.67 |
| Blodget Street Storm Drain | 28,350.00 | 25,000.00 | 554.13 |
| Granite Street Bridge ..... | ..... | 477,600.00 | ..... |
| Second Street Bridge ..... | ..... | 85,000.00 | 50,000.00 |
| Peabody Avenue ..... | ..... | 37,400.00 | ..... |
| New Highways ..... | ..... | 100,000.00 | ..... |
| Highway Resurfacing ..... | ..... | 100,000.00 | 12,287.36 |
| Totals | <u>\$114,540.19</u> | <u>\$900,000.00</u> | <u>\$65,246.25</u> |

Schedule G-1

NEW HAMPSHIRE

HIGHWAY DEPARTMENT LEDGER

December 31, 1953

Accounts

| Total Credits | Expenditures | | Transfers to | | Total Charges | Balances to 1954 |
|-----------------------|---------------------|--------------------|---------------------------------|----------------------|---------------------|---------------------|
| | Pay Roll | Bills | Revenue Accounts (Schedule G-2) | Non-Revenue Accounts | | |
| \$206.07 | \$101.06 | ..... | \$105.01 | ..... | \$206.07 | ..... |
| 50,681.40 | 3,851.14 | \$16,933.40 | 4,889.41 | ..... | 25,673.95 | \$25,007.45 |
| 75,001.33 | 32,669.41 | 357.06 | 41,974.86 | ..... | 75,001.33 | ..... |
| 3,843.60 | ..... | 310.37 | 24.05 | ..... | 334.42 | 3,509.18 |
| 27,303.48 | 2,410.48 | 9,805.49 | 2,279.98 | ..... | 14,495.95 | 12,807.53 |
| 6,559.07 | 2,672.20 | 148.67 | 3,738.20 | ..... | 6,559.07 | ..... |
| 53,904.13 | 19,118.25 | 11,883.28 | 22,902.60 | ..... | 53,904.13 | ..... |
| 477,600.00 | ..... | 12,598.90 | 598.45 | \$50,000.00 | 63,197.35 | 414,402.65 |
| 135,000.00 | ..... | 762.75 | 36.23 | 1,813.93 | 2,612.91 | 132,387.09 |
| 37,400.00 | ..... | 4,382.23 | 208.15 | ..... | 4,590.38 | 32,809.62 |
| 100,000.00 | 39,207.12 | ..... | 60,792.88 | ..... | 100,000.00 | ..... |
| 112,287.36 | 16,946.33 | 31,070.28 | 57,782.26 | ..... | 105,798.87 | 6,488.49 |
| <u>\$1,079,786.44</u> | <u>\$116,975.99</u> | <u>\$88,252.43</u> | <u>\$195,332.08</u> | <u>\$51,813.93</u> | <u>\$452,374.43</u> | <u>\$627,412.01</u> |

CITY OF MANCHESTER,
SUMMARY OF REVENUE TRANSFERS
For the Year Ended

| | Adminis- tration | Snow and Ice | Engineering | Gravel Bank |
|---------------------------------------|---------------------|-----------------|-------------------|--------------------|
| New Sidewalks | \$8.94 | | \$5.65 | |
| Permanent Improvements to Bridges ... | 1,120.37 | | 610.78 | |
| New Sewers | 3,236.40 | | 2,044.04 | \$960.30 |
| New Sewers, Rockland Avenue | 14.74 | | 9.31 | |
| Cemetery Brook Sewer | 642.13 | | 219.58 | 18.90 |
| South Beech Street Sewer | 283.60 | \$19.62 | 179.12 | 94.50 |
| Blodget Street Storm Drain | 2,302.15 | 19.62 | 1,453.97 | 670.95 |
| Granite Street Bridge | 598.45 | | | |
| Second Street Bridge | 36.23 | | | |
| Peabody Avenue | 208.15 | | | |
| New Highways | 4,352.53 | | 2,748.96 | 7,151.85 |
| Highway Resurfacing | 3,274.94 | | 2,068.36 | 1,512.00 |
| Totals, Schedule G-1 | <u>\$16,078.63</u> | <u>\$39.24</u> | <u>\$9,339.77</u> | <u>\$10,408.50</u> |

Schedule G-2

NEW HAMPSHIRE

CHARGED TO NON-REVENUE ACCOUNTS

December 31, 1953

| Garage | | Miscel- laneous | Construct.on Materials and Supplies | Plant and Tools | Insurance | Total |
|---------------------|--------------------|--------------------|---|-----------------------|-------------------|---------------------|
| Trans- portation | Equipment | | | | | |
| \$12.19 | \$4.80 | ..... | \$70.17 | ..... | \$3.26 | \$105.01 |
| 279.93 | 624.00 | \$122.55 | 1,705.67 | \$18.71 | 407.40 | 4,889.41 |
| 3,238.12 | 12,494.70 | ..... | 18,415.19 | ..... | 1,586.11 | 41,974.86 |
| ..... | ..... | ..... | ..... | ..... | ..... | 24.05 |
| 182.82 | 992.40 | ..... | 108.40 | ..... | 115.75 | 2,279.98 |
| 389.61 | 910.86 | ..... | 1,735.11 | ..... | 125.78 | 3,738.20 |
| 1,840.23 | 7,088.25 | 228.63 | 8,326.46 | ..... | 972.34 | 22,902.60 |
| ..... | ..... | ..... | ..... | ..... | ..... | 598.45 |
| ..... | ..... | ..... | ..... | ..... | ..... | 36.23 |
| ..... | ..... | ..... | ..... | ..... | ..... | 208.15 |
| 7,436.05 | 10,013.55 | ..... | 27,823.53 | ..... | 1,266.41 | 60,792.88 |
| 4,691.39 | 6,495.90 | ..... | 39,211.95 | ..... | 527.72 | 57,782.26 |
| <u>\$18,070.34</u> | <u>\$38,624.46</u> | <u>\$351.18</u> | <u>\$97,396.48</u> | <u>\$18.71</u> | <u>\$5,004.77</u> | <u>\$195,332.08</u> |

Exhibit H

CITY OF MANCHESTER, NEW HAMPSHIRE
STATEMENT OF GENERAL INDEBTEDNESS

December 31, 1953

| | |
|---|-----------------------|
| Net bonded debt | \$4,083,000.00 |
| Serial bonds outstanding: | |
| Originally issued for the following purposes: | |
| Highways | \$1,067,154.32 |
| Sewers | 1,068,265.36 |
| Sidewalks | 47,808.95 |
| New highways, new sewers, and new sidewalks | 8,111.00 |
| Bridges | 881,424.22 |
| Airport | 29,670.00 |
| New highway garage | 187,881.39 |
| Permanent improvements to public buildings | 156,700.48 |
| Permanent improvements to parks and commons | 88,141.27 |
| Recreation | 63,924.28 |
| Library | 525.00 |
| Fire | 48,044.75 |
| Incinerator | 12,000.00 |
| Cemetery | 2,182.00 |
| Departmental equipment | 235,757.38 |
| Schools | 138,214.70 |
| Water | 4,500.00 |
| Police | 41,694.90 |
| Permanent improvements to cemeteries | 1,000.00 |
| Total, Schedule H | <u>\$4,083,000.00</u> |

CITY OF MANCHESTER, NEW HAMPSHIRE
 SCHEDULE OF BONDS OUTSTANDING
 December 31, 1953

CITY OF MANCHESTER

71

| Description | Date of Issue | Date of Maturity | Terms | Rate Per Cent | Original Amount | Out-standing Dec. 31, 1953 |
|---|---------------|------------------|----------|---------------|-----------------|----------------------------|
| Permanent Improvements | Sept. 1, 1934 | Sept. 1, 1954 | 20 Years | 3½ | \$50,000.00 | \$2,000.00 |
| Municipal Improvements | June 1, 1935 | June 1, 1954-55 | 20 Years | 3 | 50,000.00 | 4,000.00 |
| Municipal Improvements | Sept. 1, 1935 | Sept. 1, 1954-55 | 20 Years | 3 | 65,000.00 | 6,000.00 |
| Municipal Improvements (New Sewers) | Sept. 1, 1935 | Sept. 1, 1954-55 | 20 Years | 3 | 60,000.00 | 6,000.00 |
| Municipal Improvements and Equipment | Dec. 1, 1935 | Dec. 1, 1954-55 | 20 Years | 3 | 100,000.00 | 10,000.00 |
| McGregor (Notre Dame) Bridge | July 1, 1936 | July 1, 1954-56 | 20 Years | 3 | 120,000.00 | 18,000.00 |
| Incinerator | Aug. 1, 1936 | Aug. 1, 1954-56 | 20 Years | 3 | 250,000.00 | 36,000.00 |
| Development and Improvements of Airport | Sept. 1, 1936 | Sept. 1, 1954-56 | 20 Years | 3 | 85,000.00 | 12,000.00 |
| Municipal Improvements (New Sewers) | Mar. 1, 1937 | Mar. 1, 1954-57 | 20 Years | 3 | 60,000.00 | 12,000.00 |
| Municipal Improvements (New Sewers) | Mar. 1, 1937 | Mar. 1, 1954-57 | 20 Years | 3 | 100,000.00 | 20,000.00 |
| Municipal Improvements (New Sewers) | May 1, 1937 | May 1, 1954-57 | 20 Years | 3 | 80,000.00 | 16,000.00 |
| Municipal Improvements and Equipment | July 1, 1937 | July 1, 1954-57 | 20 Years | 3 | 45,000.00 | 8,000.00 |
| Municipal Improvements | July 1, 1938 | July 1, 1954-58 | 20 Years | 2½ | 200,000.00 | 50,000.00 |
| Municipal Improvements (New Highways) | July 1, 1938 | July 1, 1954-58 | 20 Years | 2½ | 50,000.00 | 10,000.00 |

Schedule H-1 (Concluded)

CITY OF MANCHESTER, NEW HAMPSHIRE
SCHEDULE OF BONDS OUTSTANDING

December 31, 1953

| Description | Date of Issue | Date of Maturity | Terms | Rate Per Cent | Original Amount | Out-standing Dec. 31, 1953 |
|--|---------------|------------------|----------|---------------|-----------------|----------------------------|
| Municipal Improvements and Equipment | Aug. 1, 1938 | Aug. 1, 1954-58 | 20 Years | 2½ | 125,000.00 | 30,000.00 |
| Municipal Improvements and Equipment | Oct. 1, 1938 | Oct. 1, 1954-58 | 20 Years | 2½ | 25,000.00 | 5,000.00 |
| Webster School Construction .. | Jan. 1, 1939 | Jan. 1, 1954-59 | 20 Years | 3 | 138,000.00 | 40,000.00 |
| Municipal Improvements | April 1, 1939 | April 1, 1954-59 | 20 Years | 2 | 200,000.00 | 60,000.00 |
| Municipal Improvements and Equipment | Sept. 1, 1939 | Sept. 1, 1954-59 | 20 Years | 2 | 125,000.00 | 27,000.00 |
| Municipal Improvements and Equipment | April 1, 1940 | April 1, 1954-60 | 20 Years | 1¾ | 200,000.00 | 70,000.00 |
| Municipal Improvements and Equipment | Sept. 1, 1940 | Sept. 1, 1954-60 | 20 Years | 1½ | 100,000.00 | 35,000.00 |
| Municipal Improvements | April 1, 1941 | April 1, 1954-61 | 20 Years | 1½ | 200,000.00 | 80,000.00 |
| Municipal Improvements and Equipment | Aug. 1, 1944 | Aug. 1, 1954 | 10 Years | 1¼ | 160,000.00 | 16,000.00 |
| Municipal Improvements and Equipment | Aug. 1, 1945 | Aug. 1, 1954-55 | 10 Years | 1¼ | 277,000.00 | 54,000.00 |
| Municipal Construction | Aug. 1, 1946 | Aug. 1, 1954-56 | 10 Years | 1½ | 333,000.00 | 99,000.00 |
| Municipal Improvements and Equipment | Aug. 1, 1946 | Aug. 1, 1954-66 | 20 Years | 1½ | 590,000.00 | 380,000.00 |

| | | | | | | |
|---|---------------|------------------|----------|--------|------------|-----------------------|
| Municipal Improvements and Construction | Aug. 1, 1947 | Aug. 1, 1954-67 | 20 Years | 1½ | 295,000.00 | 140,000.00 |
| Municipal Improvements and Equipment | Aug. 1, 1947 | Aug. 1, 1954-57 | 10 Years | 1½ | 350,000.00 | 205,000.00 |
| Municipal Improvements and Equipment | Aug. 1, 1948 | Aug. 1, 1954-58 | 10 Years | 2 | 100,000.00 | 50,000.00 |
| Bridge and Sewer Construction | Aug. 1, 1948 | Aug. 1, 1954-68 | 20 Years | 2 | 185,000.00 | 135,000.00 |
| Municipal Improvements | Aug. 1, 1948 | Aug. 1, 1954-58 | 10 Years | 2 | 305,000.00 | 150,000.00 |
| Municipal Improvements and Equipment | Sept. 1, 1949 | Sept. 1, 1954-59 | 10 Years | 1¾ | 235,000.00 | 139,000.00 |
| Bridge, Highway, and Sewer Construction | Sept. 1, 1949 | Sept. 1, 1954-69 | 20 Years | 1¾ | 305,000.00 | 241,000.00 |
| Bridge and Sewer Construction | Sept. 1, 1950 | Sept. 1, 1954-70 | 20 Years | 1½ | 175,000.00 | 148,000.00 |
| Municipal Improvements and Equipment | Sept. 1, 1950 | Sept. 1, 1954-60 | 10 Years | 1½ | 225,000.00 | 156,000.00 |
| Bridge and Sewer Construction | Sept. 1, 1951 | Sept. 1, 1954-71 | 20 Years | 1¾ | 175,000.00 | 155,000.00 |
| Municipal Improvements and Equipment | Sept. 1, 1951 | Sept. 1, 1954-61 | 10 Years | 1¾ | 233,000.00 | 185,000.00 |
| Municipal Improvement | Sept. 1, 1952 | Sept. 1, 1954-62 | 10 Years | 2 1/5 | 130,000.00 | 117,000.00 |
| Highway and Sewer Construction | Sept. 1, 1952 | Sept. 1, 1954-72 | 20 Years | 2 1/5 | 270,000.00 | 256,000.00 |
| *Highway | Sept. 1, 1953 | Sept. 1, 1954-63 | 10 Years | 2 1/10 | 100,000.00 | 100,000.00 |
| *Highway and Sewer Construction | Sept. 1, 1953 | Sept. 1, 1954-73 | 20 Years | 2 1/10 | 200,000.00 | 200,000.00 |
| *Bridge Construction | Sept. 1, 1953 | Sept. 1, 1954-73 | 20 Years | 2 1/10 | 600,000.00 | 600,000.00 |
| Total Serial Bonds, Exhibit H. | | | | | | <u>\$4,083,000.00</u> |

* Authorized and issued during the year ended December 31, 1953.

Schedule H-1-a

CITY OF MANCHESTER, NEW HAMPSHIRE
 STATEMENT OF LOANS AUTHORIZED AND ISSUED
 During the Year Ended December 31, 1953

| Description of Bonds | Date of Issue | Date of Maturity | Term | Rate of Interest | Amount Issued |
|--------------------------------------|---------------|------------------|----------|------------------|---------------------|
| Highway | Sept. 1, 1953 | Sept. 1, 1954-63 | 10 Years | 2 1/10 | \$100,000.00 |
| Highway and Sewer Construction | Sept. 1, 1953 | Sept. 1, 1954-73 | 20 Years | 2 1/10 | 200,000.00 |
| Bridge Construction | Sept. 1, 1953 | Sept. 1, 1954-73 | 20 Years | 2 1/10 | 600,000.00 |
| Total | | | | | <u>\$900,000.00</u> |

CITY OF MANCHESTER,
BALANCE SHEET—
INVESTMENT

December 31,

ASSETS

Assets, Cemetery Funds:

| | |
|--|--------------|
| Deposits in savings accounts: | |
| Amoskeag Savings Bank | \$325,982.67 |
| Manchester Federal Savings and Loan Association | 817.27 |
| Manchester Savings Bank | 207,724.72 |
| Mechanics Savings Bank | 37,763.25 |
| Merchants Savings Bank | 74,918.57 |
| | \$647,206.48 |
| Securities, book value | 360,000.00 |

Total Assets, Cemetery Funds, Schedule I—1 \$1,007,206.48

Assets, Library Funds:

| | |
|---|-------------|
| Cash, Merchants National Bank, checking account | \$859.85 |
| Deposits in savings accounts: | |
| Amoskeag Savings Bank | \$17,431.17 |
| Manchester Savings Bank | 27,379.45 |
| Mechanics Savings Bank | 37,853.20 |
| Merchants Savings Bank | 60,984.62 |
| | 143,648.44 |
| Securities, book value | 7,854.62 |
| Equity in Kennard Building, at book value | 50,000.00 |

Total Assets, Library Funds, Schedule I—2 202,362.91

Assets, Other Funds:

| | |
|-------------------------------|-------------|
| Deposits in savings accounts: | |
| Manchester Savings Bank | \$31,717.10 |
| Merchants Savings Bank | 13,896.30 |
| | 45,613.40 |

Total Assets, Other Funds, Schedule I—3 45,613.40

\$1,255,182.79

Exhibit 1

NEW HAMPSHIRE

TRUST AND
FUNDS

1953

FUNDS

Cemetery Funds:

Principal and accumulated income:

| | |
|------------------------------|--------------|
| Perpetual Care funds | \$913,084.90 |
| Funds for special care | 94,121.58 |

Total Cemetery Trust Funds, Schedule 1—4 \$1,007,206.48

Library Funds:

Principal and accumulated income:

| | |
|---------------------------------|------------|
| Moody-Currier Fund | \$5,000.00 |
| Oliver Dean Fund | 12,851.06 |
| Eliza A. Eaton Fund | 3,889.56 |
| Michael Prout Fund | 7,947.25 |
| Mary E. Elliot Fund | 4,156.73 |
| Nora Kennard Jones Fund | 94,036.17 |
| John Hosley Fund | 5,544.22 |
| Edwin F. Jones Fund | 5,222.16 |
| Emily A. Smith Fund | 5,154.11 |
| James Lidell Arnott Fund | 2,930.56 |
| Georgia B. Carpenter Fund | 10,059.20 |
| Frank P. Carpenter Fund | 25,040.14 |
| Agnes R. Hunt Fund | 3,609.78 |
| Daniel Clark Fund | 9,977.49 |
| Ruth C. Dudley Fund | 550.85 |
| Mary M. Tolman Fund | 2,066.04 |
| Frank H. Waters Fund | 3,250.54 |
| Chaminade Fund, income | 217.20 |
| Income account | 859.85 |

Total Library Funds, Schedule 1—5 202,362.91

Other Funds:

Principal and accumulated income:

| | |
|--|-------------|
| Fire Damage Replacement Fund | \$25,599.53 |
| C. H. Bartlett Legacy, income | 1,442.17 |
| Nathan P. Hunt, Children's Entertainment Fund. | 5,376.55 |
| Nathan P. Hunt, School Prize Fund | 3,200.75 |
| Herrick Fund | 854.21 |
| Clara N. Brown Fund | 871.99 |
| Varney Memorial Fund | 8,268.20 |

Total Other Funds, Schedule 1—6 45,613.40

\$1,255,182.79

CITY OF MANCHESTER, NEW HAMPSHIRE
TRUST AND INVESTMENT FUNDS
CEMETERY FUNDS

Schedule of Assets—December 31, 1953

ASSETS

DEPOSITS IN SAVINGS ACCOUNTS

| Fund | Amoskeag Savings Bank | Manchester Federal Savings and Loan Association | Manchester Savings Bank | Mechanics Savings Bank | Merchants Savings Bank | United States Government Bonds Schedule I—1-a | City of Manchester, New Hampshire Bonds Schedule I—1-a | Total |
|---|-----------------------|---|-------------------------|------------------------|------------------------|---|--|-----------------------|
| Cemetery Funds for Perpetual Care: | | | | | | | | |
| Pine Grove Cemetery | \$250,636.45 | ..... | \$127,544.35 | \$20,409.44 | \$47,463.38 | \$320,000.00 | \$40,000.00 | \$806,053.62 |
| Valley Cemetery | 21,665.96 | ..... | 39,955.31 | 6,375.23 | 9,974.75 | ..... | ..... | 77,971.25 |
| Piscataquog Cemetery | 19,003.66 | ..... | ..... | ..... | ..... | ..... | ..... | 19,003.66 |
| Amoskeag Cemetery | 2,678.65 | ..... | ..... | ..... | ..... | ..... | ..... | 2,678.65 |
| Merrill Cemetery | 6,295.55 | ..... | ..... | ..... | ..... | ..... | ..... | 6,295.55 |
| Stowell Cemetery | ..... | ..... | 1,082.17 | ..... | ..... | ..... | ..... | 1,082.17 |
| Total Assets for Perpetual Care | \$300,280.27 | ..... | \$168,581.83 | \$26,784.67 | \$57,438.13 | \$320,000.00 | \$40,000.00 | \$913,084.90 |
| Cemetery Funds for Special Care: | | | | | | | | |
| Pine Grove Cemetery | \$21,065.27 | ..... | \$26,588.76 | \$10,622.27 | \$17,052.52 | ..... | ..... | \$76,146.09 |
| Valley Cemetery | 1,769.25 | ..... | 12,218.68 | 204.94 | 226.23 | ..... | ..... | 14,419.10 |
| Piscataquog Cemetery | 258.17 | ..... | 127.65 | ..... | ..... | ..... | ..... | 385.82 |
| Merrill Cemetery | ..... | ..... | 207.80 | ..... | ..... | ..... | ..... | 207.80 |
| Amoskeag Cemetery | ..... | ..... | ..... | 151.37 | 201.69 | ..... | ..... | 353.06 |
| Gale Fund income accounts | 1,020.40 | ..... | ..... | ..... | ..... | ..... | ..... | 1,020.40 |
| Stark Fund | 1,589.22 | ..... | ..... | ..... | ..... | ..... | ..... | 1,589.22 |
| Total Assets for Special Care | \$25,702.40 | ..... | \$39,142.89 | \$10,978.58 | \$17,480.44 | ..... | ..... | \$94,121.58 |
| Total Cemetery Assets, Exhibit I | \$325,982.67 | \$817.27 | \$207,724.72 | \$37,763.25 | \$74,918.57 | \$320,000.00 | \$40,000.00 | \$1,007,206.48 |

The above assets were in the custody of the City Treasurer

Schedule I—1-a

CITY OF MANCHESTER, NEW HAMPSHIRE
TRUST AND INVESTMENT FUNDS
CEMETERY FUNDS—SECURITIES

December 31, 1953

CITY OF MANCHESTER

79

| Par Value | Description | Rate | Maturity | Book Value |
|--------------------------------|---|------|--------------------|---------------------|
| UNITED STATES GOVERNMENT BONDS | | | | |
| \$100,000 | United States Treasury Bonds | 2½% | 15, 1964-69 | \$100,000.00 |
| 50,000 | United States Treasury Bonds | 2½ | December | 50,000.00 |
| 50,000 | United States Treasury Bonds | 2½ | March | 50,000.00 |
| 120,000 | United States Treasury Bonds | 2¾ | April | 120,000.00 |
| <u>\$320,000</u> | Total United States Government Bonds | | | <u>\$320,000.00</u> |
| MUNICIPAL BONDS | | | | |
| 40,000 | City of Manchester, Webster School Construction Bonds | 3 | January 1, 1954-59 | 40,000.00 |
| <u>\$360,000</u> | Total, Schedule I—1 | | | <u>\$360,000.00</u> |

CITY OF MANCHESTER, NEW HAMPSHIRE
TRUST AND INVESTMENT FUNDS
LIBRARY FUNDS

Schedule of Assets—December 31, 1953
ASSETS

| Fund | DEPOSITS IN SAVINGS ACCOUNTS | | | | | | Equity in Kennard Building | Total |
|-----------------------|------------------------------|-------------------------|------------------------|------------------------|--|---|----------------------------|--------------|
| | Amoskeag Savings Bank | Manchester Savings Bank | Mechanics Savings Bank | Merchants Savings Bank | Checking Account Merchants National Bank | United States Government Bonds Schedule I—2.a |  |  | Other Securities Schedule I—2.a |
| Moody-Currier | \$5,000.00* | | | | | | \$5,000.00 | |
| Oliver Dean | 2,722.86 | \$6,088.82 | \$4,039.38 | | | | 12,851.06 | |
| Eliza A. Eaton | | | 1,502.24 | \$2,387.32 | | | 3,889.56 | |
| Michael Prout | 3,573.92 | 3,328.91 | 1,044.42 | | | | 7,947.25 | |
| Mary E. Elliot | | | 3,771.98 | 384.75 | | | 4,156.73 | |
| Nora Kennard Jones | | | | 39,536.17 | | \$4,500.00 | \$50,000.00 | |
| John Hosley | 544.22 | | 5,000.00* | | | | 94,036.17 | |
| Edwin F. Jones | | | 5,222.16 | | | | 5,544.22 | |
| Emily A. Smith | | | 5,154.11 | | | | 5,222.16 | |
| James Lidell Arrott | | 2,930.56 | | | | | 2,930.56 | |
| Georgia B. Carpenter | | 10,059.20 | | | | | 10,059.20 | |
| Frank P. Carpenter | 5,039.32 | 4,971.96 | 10,052.87 | 4,975.99 | | | 25,070.14 | |
| Agnes R. Hunt | | | | 25.16 | | | 3,609.78 | |
| Daniel Clark | | | | 9,977.49 | | | 9,977.49 | |
| Ruth C. Dudley | 550.85 | | | | | | 550.85 | |
| Mary M. Tolman | | | 2,066.04 | | | | 2,066.04 | |
| Frank H. Waters | | | | 3,250.54 | | | 3,250.54 | |
| Chaminade | | | | 217.20 | | | 217.20 | |
| Income account | | | | | | \$859.85 | | \$859.85 |
| Total Library Assets, | | | | | | | | |
| Exhibit I | \$17,431.17 | \$27,379.45 | \$37,853.20 | \$60,984.62 | \$859.85 | \$4,500.00 | \$3,354.62 | \$202,362.91 |

* The above two savings accounts were in the custody of the City Treasurer. The other assets of the Library Funds were in the custody of the Treasurer of the Library Trustees.

CITY OF MANCHESTER, NEW HAMPSHIRE
TRUST AND INVESTMENT FUNDS
LIBRARY FUNDS—SECURITIES

December 31, 1953

| Par Value | Description | Rate | Maturity | Book Value |
|--------------------------------|--------------------------------------|------|-------------------|-------------------|
| UNITED STATES GOVERNMENT BONDS | | | | |
| \$1,500 | United States Savings Bonds, Ser. G | 2½% | September 1, 1954 | \$1,500.00 |
| 1,000 | United States Savings Bonds, Ser. G | 2½ | April 1, 1955 | 1,000.00 |
| 2,000 | United States Savings Bonds, Ser. G | 2½ | June 1, 1957 | 2,000.00 |
| <u>\$4,500</u> | Total United States Government Bonds | | | <u>\$4,500.00</u> |
| COMMON STOCK | | | | |
| 10 | American Telephone and Telegraph Co. | | | \$1,445.36 |
| 17 | Manchester Gas Company | | | 33.63 |
| 34 | New Hampshire Fire Insurance Company | | | 1,489.26 |
| 12 | Standard Oil Company of California | | | 386.37 |
| | Total Common Stock | | | <u>\$3,354.62</u> |
| | Total, Schedule I—2 | | | <u>\$7,854.62</u> |

Schedule I—3

CITY OF MANCHESTER, NEW HAMPSHIRE
TRUST AND INVESTMENT FUNDS
OTHER FUNDS

Schedule of Assets—December 31, 1953

ASSETS

| <u>Name of Fund</u> | <u>Deposits in Savings Account</u> | | |
|--|------------------------------------|-------------------------------|--------------------|
| | <u>Manchester Savings Bank</u> | <u>Merchants Savings Bank</u> | <u>Total</u> |
| Fire Damage Replacement | \$20,280.53 | \$5,319.00 | \$25,599.53 |
| C. H. Bartlett Legacy | 1,442.17 | ..... | 1,442.17 |
| Nathan P. Hunt, Children's Entertainment ..... | ..... | 5,376.55 | 5,376.55 |
| Nathan P. Hunt, School Prize ..... | ..... | 3,200.75 | 3,200.75 |
| Herrick | 854.21 | ..... | 854.21 |
| Clara N. Brown | 871.99 | ..... | 871.99 |
| Varney Memorial | 8,268.20 | ..... | 8,268.20 |
| Total Other Funds Assets, Exhibit I | <u>\$31,717.10</u> | <u>\$13,896.30</u> | <u>\$45,613.40</u> |

The above assets were in the custody of the City Treasurer.

CITY OF MANCHESTER, NEW HAMPSHIRE
TRUST AND INVESTMENT FUNDS
CEMETERY FUNDS

SCHEDULE OF CHANGES IN PRINCIPAL AND ACCUMULATED INCOME
For the Year Ended December 31, 1953

| | Principal | Accumulated Income | Beginning of Year | End of Year |
|--|---------------------|-----------------------|----------------------|----------------|
| | Total | | | |
| Cemetery Funds for Perpetual Care: | | | | |
| Pine Grove Cemetery: | | | | |
| Balance, January 1, 1953 | \$732,623.40 | \$53,308.75 | \$785,932.15 | |
| Additions: | | | | |
| Proceeds, sales of lots and graves | 16,087.63 | ..... |  |  |
| Receipts for perpetual care | 1,158.42 | ..... |  |  |
| Excess of income over expense, Schedule I—4-a | ..... | 2,875.42 | | |
| Balance, December 31, 1953 | <u>\$749,869.45</u> | <u>\$56,184.17</u> | | \$806,053.62 |
| Valley Cemetery: | | | | |
| Balance, January 1, 1953 | \$69,914.21 | \$7,552.06 | 77,466.27 | |
| Excess of income over expense, Schedule I—4-a | ..... | 504.98 | | |
| Balance, December 31, 1953 | <u>\$69,914.21</u> | <u>\$8,057.04</u> | | 77,971.25 |
| Piscataquog Cemetery: | | | | |
| Balance, January 1, 1953 | \$12,108.57 | \$6,482.28 | 18,590.85 | |
| Additions: | | | | |
| Receipts for perpetual care | 300.00 | ..... |  |  |
| Excess of income over expenses, Schedule I—4-a | ..... | 112.81 | | |
| Balance, December 31, 1953 | <u>\$12,408.57</u> | <u>\$6,595.09</u> | | 19,003.66 |

| | | | | | |
|--|--------------------|-------------------|--------------|--|----------------|
| Merrill Cemetery: | | | | | |
| Balance, January 1, 1953 | \$3,970.96 | \$2,285.25 | 6,256.21 | | |
| Excess of income over expense, Schedule I—4-a | ..... | 39.34 | | | |
| Balance, December 31, 1953 | <u>\$3,970.96</u> | <u>\$2,324.59</u> | | | 6,295.55 |
| Amoskeag Cemetery: | | | | | |
| Balance, January 1, 1953 | \$2,513.50 | \$150.31 | 2,663.81 | | |
| Excess of income over expense, Schedule I—4-a | ..... | 14.84 | | | |
| Balance, December 31, 1953 | <u>\$2,513.50</u> | <u>\$165.15</u> | | | 2,678.65 |
| Stowell Cemetery: | | | | | |
| Balance, January 1, 1953 | \$1,015.00 | \$59.71 | 1,074.71 | | |
| Excess of income over expense, Schedule I—4-a | ..... | 7.46 | | | |
| Balance, December 31, 1953 | <u>\$1,015.00</u> | <u>\$67.17</u> | | | 1,082.17 |
| Total Perpetual Care Funds | ..... | ..... | \$891,984.00 | | \$913,084.90 |
| Cemetery Funds for Special Care, Schedule I—4-b: | | | | | |
| Special Cemetery Funds: | | | | | |
| Balance, January 1, 1953 | \$81,831.49 | \$9,678.17 | 91,509.66 | | |
| Additions: | | | | | |
| Receipts for special care of lots | 2,600.00 | ..... |  |  |  |
| Excess of income over expense, Schedule I—4-a | ..... | 11.92 | | | |
| Balance, December 31, 1953 | <u>\$84,431.49</u> | <u>\$9,690.09</u> | | | 94,121.58 |
| Total Cemetery Funds, Exhibit I | ..... | ..... | \$983,493.66 | | \$1,007,206.48 |

Schedule I—4-a

CITY OF MANCHESTER, NEW HAMPSHIRE
TRUST AND INVESTMENT FUNDS
CEMETERY FUNDS
STATEMENT OF INCOME AND EXPENSES

For the Year Ended December 31, 1953

| | Pine Grove Cemetery | Valley Cemetery | Piscataquog Cemetery | Merrill Cemetery | Amoskeag Cemetery | Stowell Cemetery | Funds for Special Care | Total |
|---|------------------------|--------------------|-------------------------|---------------------|----------------------|---------------------|------------------------------|--------------------|
| Income: | | | | | | | | |
| Interest on bonds | \$9,605.00 | | | | | | | \$9,605.00 |
| Interest on savings accounts | 12,545.49 | \$2,327.98 | \$559.96 | \$189.84 | \$80.84 | \$32.46 | \$2,780.14 | 18,516.71 |
| Interest on deferred payments for lots sold | 61.53 | | | | | | | 61.53 |
| Total income | \$22,212.02 | \$2,327.98 | \$559.96 | \$189.84 | \$80.84 | \$32.46 | \$2,780.14 | \$28,183.24 |
| Expenses: | | | | | | | | |
| Perpetual care of lots | \$16,095.00 | \$1,823.00 | \$432.15 | \$150.50 | \$66.00 | \$25.00 | \$2,700.00 | \$21,291.65 |
| Partial care of lots | 616.87 | | | | | | | 616.87 |
| Care of single graves | 1,703.23 | | | | | | | 1,703.23 |
| Clerical Services | 900.00 | | | | | | | 900.00 |
| Transfer to Library—Gould Fund | | | | | | | 3.22 | 3.22 |
| Care of General Stark lot | | | | | | | 65.00 | 65.00 |
| Care of Eastman lot | | | 15.00 | | | | | 15.00 |
| Miscellaneous | 21.50 | | | | | | | 21.50 |
| Total Expenses | \$19,336.60 | \$1,823.00 | \$447.15 | \$150.50 | \$66.00 | \$25.00 | \$2,768.22 | \$24,616.47 |
| Excess of Income Over Expenses, Schedule I—4 | \$2,875.42 | \$504.98 | \$112.81 | \$39.34 | \$14.84 | \$7.46 | \$11.92 | \$3,566.77 |

Schedule I—4-b

CITY OF MANCHESTER, NEW HAMPSHIRE
TRUST AND INVESTMENT FUNDS
CEMETERY FUNDS
SCHEDULE OF FUNDS FOR SPECIAL CARE

December 31, 1953

| | Principal | Accumulated Income, Dec. 31, 1953 | Total, Dec. 31, 1953 |
|---|-----------|--|----------------------------|
| | | | |
| PINE GROVE CEMETERY FUNDS | | | |
| FOR SPECIAL CARE: | | | |
| Funds consolidated for investment, see note I—1: | | | |
| McKinnon-Powers | \$100.00 | | |
| T. Kittredge Hall | 150.00 | | |
| R. A. Wheeler | 100.00 | | |
| Joseph L. Stevens | 100.00 | | |
| Reverend John Kamm | 100.00 | | |
| Corydon L. Manter | 150.00 | | |
| Mary E. Coburn | 200.00 | | |
| Maud E. Caron | 150.00 | | |
| Augusta Dehmelt | 100.00 | | |
| Albert J. Knight | 150.00 | | |
| Catherine Plumpton | 150.00 | | |
| Slack and Tasker | 150.00 | | |
| Peter A. Redman | 150.00 | | |
| Jennie F. Stratton | 100.00 | | |
| Eleanor J. Annis | 100.00 | | |
| Robert Laing | 200.00 | | |
| William P. Emerson | 150.00 | | |
| James H. Mendall | 200.00 | | |
| Eunice J. Willand | 150.00 | | |
| Clark and Prescott | 150.00 | | |
| Robert H. Duncan | 200.00 | | |
| Mary L. Varney | 100.00 | | |
| James Ried | 200.00 | | |
| Capitola E. Welcome | 150.00 | | |
| Nathaniel Clark | 150.00 | | |
| Edith E. Garland | 150.00 | | |
| Nettie E. Smart | 200.00 | | |
| Mrs. Clara Lacey | 150.00 | | |
| Mrs. E. V. Rowe | 150.00 | | |
| Lucy E. Hodge | 200.00 | | |
| George N. Baker | 100.00 | | |
| George W. Weeks | 200.00 | | |
| Anna C. Reischer | 200.00 | | |

Schedule I—4b (Continued)

CITY OF MANCHESTER, NEW HAMPSHIRE
 TRUST AND INVESTMENT FUNDS
 CEMETERY FUNDS
 SCHEDULE OF FUNDS FOR SPECIAL CARE

December 31, 1953

| | Principal | Accumulated Income, 1953 | Total, 1953 |
|---|-----------|--------------------------------|----------------|
| PINE GROVE CEMETERY FUNDS FOR SPECIAL CARE: | | | |
| Funds consolidated for investment, see note I—1 (Continued): | | | |
| Horace P. Simpson | 150.00 | | |
| Benjamin F. Greer | 100.00 | | |
| Gray and Greer | 100.00 | | |
| Addie C. Lee | 150.00 | | |
| Angie F. Briggs | 200.00 | | |
| Christina Prahll | 150.00 | | |
| John W. French | 200.00 | | |
| Catherine Dennison Rosenberger | 150.00 | | |
| Charles E. Shaw | 200.00 | | |
| Barbara Netsch | 200.00 | | |
| Henry F. Pillsbury | 100.00 | | |
| Harley R. Henry | 150.00 | | |
| Joseph Beddows | 200.00 | | |
| Charles R. Corey | 150.00 | | |
| Dana A. Emery | 200.00 | | |
| John W. Burpee | 200.00 | | |
| Fred W. Pike | 150.00 | | |
| Brimmer-Lauffenberger | 200.00 | | |
| Elmer W. Garland | 150.00 | | |
| Nettie E. Flanders | 150.00 | | |
| John A. Muehling | 200.00 | | |
| Max M. Simon | 200.00 | | |
| Arthur J. Pitman | 200.00 | | |
| Eben Paul | 200.00 | | |
| Rudolph Somleitner | 200.00 | | |
| Emma A. Bachmann | 200.00 | | |
| Cyrilla M. Ford | 100.00 | | |
| Mrs. Ellen Swahn | 200.00 | | |
| Mrs. Ida Clauson | 200.00 | | |
| Martha B. Ranno | 200.00 | | |
| Frieda Seifert Maloney | 200.00 | | |
| Bartlett-Fisher | 200.00 | | |
| Charles Kirste | 200.00 | | |
| F. T. E. Richardson | 200.00 | | |

Schedule I—4-b (Continued)

CITY OF MANCHESTER, NEW HAMPSHIRE
 TRUST AND INVESTMENT FUNDS
 CEMETERY FUNDS
 SCHEDULE OF FUNDS FOR SPECIAL CARE

December 31, 1953

| | Principal | Accumulated Income, Dec. 31, 1953 | Total, Dec. 31, 1953 |
|---|-----------|--|----------------------------|
| PINE GROVE CEMETERY FUNDS FOR SPECIAL CARE: | | | |
| Funds consolidated for investment, see note I—1 (Continued): | | | |
| Dante Smith and Victoria Holt | 200.00 | | |
| Mary Ann Hughes | 200.00 | | |
| Adraella V. Jones, George A. Jones and Eva G. Jones Pennett | 200.00 | | |
| Frank E. Stearns | 200.00 | | |
| Mildred F. Center | 200.00 | | |
| Frederick S. Lewis | 200.00 | | |
| Louise E. Remington | 200.00 | | |
| Mattie E. Senter | 200.00 | | |
| Elizabeth Taylor | 200.00 | | |
| Anne Van DeVelde | 200.00 | | |
| Joseph C. and Sarah A. Dean . | 200.00 | | |
| Eva Philbrock | 200.00 | | |
| Edith Canney | 150.00 | | |
| Elwin C. Foster | 200.00 | | |
| Earle Payne | 100.00 | | |
| Hattie L. Slack | 150.00 | | |
| Mrs. F. L. Reischer | 100.00 | | |
| Ida M. Knox | 150.00 | | |
| Clara E. Colby | 100.00 | | |
| S. P. Cannon | 200.00 | | |
| Charles H. Robie | 150.00 | | |
| Addie C. Rowe | 150.00 | | |
| Theda F. Otis | 150.00 | | |
| Josephine O. Abbott | 100.00 | | |
| Rogler and Grimmmer | 150.00 | | |
| George E. Rogers | 150.00 | | |
| Cora A. Gile | 150.00 | | |
| Grace A. Phillips | 150.00 | | |
| Robert Brimmer, Jr. | 100.00 | | |
| Ella M. Field | 200.00 | | |
| Marcia M. Badger | 100.00 | | |

Schedule I—4-b (Continued)

CITY OF MANCHESTER, NEW HAMPSHIRE
 TRUST AND INVESTMENT FUNDS
 CEMETERY FUNDS
 SCHEDULE OF FUNDS FOR SPECIAL CARE

December 31, 1953

| | Principal | Accumulated Income, Dec. 31, 1953 | Total, Dec. 31, 1953 |
|---|-----------|--|----------------------------|
| PINE GROVE CEMETERY FUNDS FOR SPECIAL CARE: | | | |
| Funds consolidated for investment, see note I—1 (Continued): | | | |
| Mrs. Charles D. Welch | 200.00 | | |
| Karl Klein | 100.00 | | |
| Frank W. Avery | 100.00 | | |
| Annie L. Avery | 150.00 | | |
| James Crossley | 200.00 | | |
| Tillie A. Lamoureux | 100.00 | | |
| Charles W. Powell | 100.00 | | |
| Maria F. Laport | 100.00 | | |
| Anna C. Nelson | 200.00 | | |
| Amariah Avery | 200.00 | | |
| Leland and Waldron | 200.00 | | |
| L. V. Heath | 150.00 | | |
| John Rustler | 100.00 | | |
| Ralph I. Bean | 200.00 | | |
| Julia M. Opelt | 100.00 | | |
| Alice L. Thayer | 150.00 | | |
| Elizabeth Shea | 100.00 | | |
| Mary H. Tucker | 100.00 | | |
| Lilla B. Longa | 100.00 | | |
| Hazelton and Stevens | 200.00 | | |
| Mary E. Phinney | 100.00 | | |
| John B. Van Poucke | 200.00 | | |
| James A. Fracker | 200.00 | | |
| William A. Gage | 150.00 | | |
| Henry Gossler | 150.00 | | |
| Charles J. Johnson | 200.00 | | |
| John E. Johnson | 200.00 | | |
| Charles C. Kirste | 200.00 | | |
| Fred W. Watson | 200.00 | | |
| Charlotte M. Merchant | 200.00 | | |
| Lena Schoninger | 200.00 | | |
| Frank B. French | 200.00 | | |
| Franklin S. Piper | 200.00 | | |

Schedule I—4-b (Continued)

CITY OF MANCHESTER, NEW HAMPSHIRE
 TRUST AND INVESTMENT FUNDS
 CEMETERY FUNDS
 SCHEDULE OF FUNDS FOR SPECIAL CARE
 December 31, 1953

| | Principal | Accumulated Income, Dec. 31, 1953 | Total, Dec. 31, 1953 |
|---|-----------|--|----------------------------|
| PINE GROVE CEMETERY FUNDS FOR SPECIAL CARE: | | | |
| Funds consolidated for investment, see note I—1 (Continued): | | | |
| John A. Hayward | 200.00 | | |
| Nettie Batchelder Clarke | 100.00 | | |
| Helen Kelty Buttrick | 200.00 | | |
| Kate Sherburn Wyman | 200.00 | | |
| Charles B. Kearns | 200.00 | | |
| Helen A. Melledge | 200.00 | | |
| James Murdock | 200.00 | | |
| Robert Wagner | 200.00 | | |
| Gustave Babel | 200.00 | | |
| Herman Babel | 200.00 | | |
| Emile Ringenwald | 200.00 | | |
| Anna Bogner | 200.00 | | |
| Emil and Wilhelmina Scheer .. | 200.00 | | |
| Helen Hertrich | 200.00 | | |
| Herman Rodelsperger | 200.00 | | |
| Gustav and Minna Mehlhorn .. | 200.00 | | |
| Gladys B. Nyberg | 200.00 | | |
| M. Anna Moulton | 200.00 | | |
| Maggie Barney | 150.00 | | |
| Flora A. Cleworth | 150.00 | | |
| Fannie L. Roper | 150.00 | | |
| Estelle J. Stevens | 100.00 | | |
| Herbert S. Clough | 200.00 | | |
| Thomas Walker, Jr. | 150.00 | | |
| Permillia M. Smith | 150.00 | | |
| Elizabeth Alexander | 100.00 | | |
| Silas C. Stetson | 150.00 | | |
| Frank M. Randell | 100.00 | | |
| William G. Garmon | 100.00 | | |
| Abraham L. Garmon | 100.00 | | |
| John C. Peterson | 100.00 | | |
| T. Pauline Koehler | 150.00 | | |
| Emma M. Blakely | 100.00 | | |

Schedule I—4-b (Continued)

CITY OF MANCHESTER, NEW HAMPSHIRE
 TRUST AND INVESTMENT FUNDS
 CEMETERY FUNDS
 SCHEDULE OF FUNDS FOR SPECIAL CARE
 December 31, 1953

| | Principal | Accumulated Income, Dec. 31, 1953 | Total, Dec. 31, 1953 |
|---|-----------|--|----------------------------|
| PINE GROVE CEMETERY FUNDS FOR SPECIAL CARE: | | | |
| Funds consolidated for investment, see note I—1 (Continued): | | | |
| Albertine M. Beeman | 150.00 | | |
| Frank Murray | 100.00 | | |
| Tillie F. Robinson | 100.00 | | |
| Charles E. Chapman | 150.00 | | |
| Bertha A. Morton | 150.00 | | |
| James C. Stockdale | 100.00 | | |
| Frank W. Dunsmoor | 200.00 | | |
| Lovica E. Gove | 200.00 | | |
| Charlotte E. McAllister | 200.00 | | |
| Ellis Trust Fund | 150.00 | | |
| Charles P. Porter | 150.00 | | |
| Ida M. Proctor | 200.00 | | |
| Theresa L. Schuneman | 200.00 | | |
| Matty M. McCreedy | 200.00 | | |
| Frederick W. Hoffman | 200.00 | | |
| Lora E. Hutchinson | 200.00 | | |
| Tillie Gowitzke | 100.00 | | |
| Josephine A. Dolber | 100.00 | | |
| Frederick H. Salls | 100.00 | | |
| Levi E. Payne | 100.00 | | |
| Fred H. Cate | 100.00 | | |
| Ellen Washburn | 100.00 | | |
| Myra C. Corey | 100.00 | | |
| Clarence M. Woodbury | 100.00 | | |
| Theresa Untiet | 200.00 | | |
| Parker E. Merrill | 200.00 | | |
| Gustav Volkman | 150.00 | | |
| Mrs. Delbert E. Smith | 200.00 | | |
| Leo, Henry and Ida Amelia Neudeck | 200.00 | | |
| John D. Bean | 200.00 | | |
| Marie H. Artzt | 200.00 | | |
| Thiem and Wolf | 150.00 | | |

Schedule I—4b (Continued)

CITY OF MANCHESTER, NEW HAMPSHIRE
TRUST AND INVESTMENT FUNDS
CEMETERY FUNDS
SCHEDULE OF FUNDS FOR SPECIAL CARE
December 31, 1953

| | Principal | Accumulated Income, Dec. 31, 1953 | Total, Dec. 31, 1953 |
|---|-----------|--|----------------------------|
| PINE GROVE CEMETERY FUNDS | | | |
| FOR SPECIAL CARE: | | | |
| Funds consolidated for investment, see note I—1 (Continued): | | | |
| W. E. Porter and Sophia Philbrick | 150.00 | | |
| Victor E. Stevens | 200.00 | | |
| Arthur T. Deland | 200.00 | | |
| William T. McMaster | 150.00 | | |
| John M. Steward | 200.00 | | |
| Nellie M. Worthley | 150.00 | | |
| Thekla M. and Richard M. Gaan | 200.00 | | |
| Arthur L. Franks | 200.00 | | |
| Marco Schcer | 200.00 | | |
| Jesse F. Flansberg | 200.00 | | |
| Minna Lange | 200.00 | | |
| Elsie M. Backer | 200.00 | | |
| Hugo F. Johnson | 200.00 | | |
| Mary A. Barclay | 200.00 | | |
| Blanche T. Jones | 200.00 | | |
| Axel Johnson | 200.00 | | |
| Theofany George | 200.00 | | |
| Burton Stewart | 200.00 | | |
| Affie A. Peacock | 200.00 | | |
| Jennie Breynaert | 200.00 | | |
| Christian E. and Walter C. Dietsch | 200.00 | | |
| Norman Fitts | 200.00 | | |
| Edith M. Niles and Edwin G. Cann | 200.00 | | |
| Edwin W. Merrill | 200.00 | | |
| Mary Brennan | 200.00 | | |
| Fred Asheroft | 200.00 | | |
| Alma Krauss | 200.00 | | |
| Annie Gould Sanders | 200.00 | | |
| Grace Cochran Smith | 200.00 | | |

Schedule I—4-b (Continued)

CITY OF MANCHESTER, NEW HAMPSHIRE
TRUST AND INVESTMENT FUNDS
CEMETERY FUNDS
SCHEDULE OF FUNDS FOR SPECIAL CARE

December 31, 1953

| | Principal | Accumulated Income, Dec. 31, 1953 | Total, Dec. 31, 1953 |
|--|--------------------|--|----------------------------|
| PINE GROVE CEMETERY FUNDS FOR SPECIAL CARE: | | | |
| Funds consolidated for investment, see note I—1 (Continued): | | | |
| Emma S. Blichmann | 200.00 | | |
| Joseph A. Thompson | 200.00 | | |
| Libbey-Vail | 200.00 | | |
| Christine C. Mothes | 200.00 | | |
| Loring Moore Haseltine | 200.00 | | |
| Mrs. Frank S. Fowler | 200.00 | | |
| Anna L. Hohman | 200.00 | | |
| Frederick A. Kuehn | 200.00 | | |
| James H. O'Brien | 200.00 | | |
| Total Funds Consolidated for Invest- ment, See Note I—1 | \$39,100.00 | \$1,385.88 | \$40,485.88 |
| Eliza A. Clark | 500.00 | 57.98 | 557.98 |
| Jennie M. Corey | 2,500.00 | 415.17 | 2,915.17 |
| Fannie L. Roper | 250.00 | 8.00 | 258.00 |
| Frederick Knowlton | 300.00 | 11.49 | 311.49 |
| Halbert N. Bond | 1,700.00 | 113.23 | 1,813.23 |
| Oliver Gould | 500.00 | | 500.00 |
| Charles E. Chase | 300.00 | 10.14 | 310.14 |
| Florence Barnard | 250.00 | 6.02 | 256.02 |
| Henry B. Fairbanks | 300.00 | 8.97 | 308.97 |
| May F. Nichols | 500.00 | 281.53 | 781.53 |
| Barton and Hill | 1,200.00 | 1,044.95 | 2,244.95 |
| Clara E. Whittemore | 500.00 | 48.89 | 548.89 |
| Stratton and Rollins | 125.00 | 6.94 | 131.94 |
| Otilie Wagner Hosser | 200.00 | 5.84 | 205.84 |
| Albert E. Worcester | 300.00 | 11.97 | 311.97 |
| Henry A. Webb | 200.00 | 5.71 | 205.71 |
| Rose Lefebvre Nichols | 500.00 | 14.47 | 514.47 |
| Martha Clark Collins | 500.00 | 8.81 | 508.81 |
| Gordon F. Palmer | 837.50 | 30.48 | 867.98 |
| Leopold Winkler | 120.00 | 2.30 | 122.30 |

Schedule I—4b (Continued)

CITY OF MANCHESTER, NEW HAMPSHIRE
 TRUST AND INVESTMENT FUNDS
 CEMETERY FUNDS
 SCHEDULE OF FUNDS FOR SPECIAL CARE

December 31, 1953

| | Principal | Accumulated Income, Dec. 31, 1953 | Total, Dec. 31, 1953 |
|---|-----------|--|----------------------------|
| PINE GROVE CEMETERY FUNDS FOR SPECIAL CARE: | | | |
| Funds consolidated for investment, see note 1—1 (Concluded): | | | |
| Emily Theumer | 50.00 | 7.48 | 57.48 |
| Rufus H. Pike | 400.00 | 8.71 | 408.71 |
| Hattie C. Curtis | 95.00 | 10.46 | 105.46 |
| Medora W. Elliott | 500.00 | 20.05 | 520.05 |
| William C. Spear | 2,500.00 | 278.25 | 2,778.25 |
| George F. Sargent | 100.00 | 6.93 | 106.93 |
| Walker-Ward | 250.00 | 8.17 | 258.17 |
| Esther A. Marr | 120.00 | 1.30 | 121.30 |
| Otilie Wagner Hosser | 2,500.00 | 101.91 | 2,601.91 |
| Reuben R. Rief | 350.00 | 11.38 | 361.38 |
| John H. Erskine | 300.00 | 5.11 | 305.11 |
| John H. Nye and Bertha M. Donaway | 400.00 | 3.34 | 403.34 |
| Minnie L. McGurie | 200.00 | 3.41 | 203.41 |
| Nellie L. Potter, see note 1—2... | 50.00 | (1.76) | 48.24 |
| William W. Ingham | 700.00 | 107.50 | 807.50 |
| Orra V. Chase | 400.00 | 172.93 | 572.93 |
| Rachel B. Ried | 500.00 | 141.67 | 641.67 |
| Walter R. Cox | 300.00 | 6.10 | 306.10 |
| Emily E. Killey | 2,500.00 | 132.76 | 2,632.76 |
| Mary I. Dixon | 50.00 | 8.58 | 58.58 |
| Raco Theodore | 700.00 | 10.38 | 710.38 |
| Nellie H. Brown | 250.00 | 22.09 | 272.09 |
| John H. Andrews and Joseph Herrman | 2,500.00 | 418.01 | 2,918.01 |
| James R. Straw | 200.00 | 43.17 | 243.17 |
| Nathan P. Hunt | 200.00 | 26.24 | 226.24 |
| Grace E. Tarbell | 300.00 | 6.40 | 306.40 |
| Eliza B. Green | 1,000.00 | 37.54 | 1,037.54 |
| Annie Reid Knox | 300.00 | 18.25 | 318.25 |
| George E. Wagner | 600.00 | .14 | 600.14 |
| Cora C. Hutchins | 225.00 | 3.11 | 228.11 |
| Josie S. Angier | 1,000.00 | 7.94 | 1,007.94 |

Schedule I—4b (Continued)

CITY OF MANCHESTER, NEW HAMPSHIRE
TRUST AND INVESTMENT FUNDS
CEMETERY FUNDS
SCHEDULE OF FUNDS FOR SPECIAL CARE
December 31, 1953

| | Principal | Accumulated Income, Dec. 31, 1953 | Total, Dec. 31, 1953 |
|--|--------------------|--|----------------------------|
| PINE GROVE CEMETERY FUNDS FOR SPECIAL CARE: | | | |
| Funds consolidated for investment, see note I—1 (Continued): | | | |
| Major William C. Jones, see note I—3 | 200.00 | 5.86 | 205.86 |
| John H. Proctor, see note I—3 .. | 200.00 | 5.86 | 205.86 |
| Blake and Hurd, see note I—3 .. | 200.00 | 3.39 | 203.39 |
| Ida M. Jones | 200.00 | 2.16 | 202.16 |
| Total Pine Grove Cemetery Funds for Special Care | \$71,022.50 | \$5,123.59 | \$76,146.09 |
| VALLEY CEMETERY FUNDS FOR SPECIAL CARE: | | | |
| Frederick Smyth | \$5,000.00 | \$672.04 | \$5,672.04 |
| James Cossar | 200.00 | 7.45 | 207.45 |
| Elizabeth Holden Healy | 100.00 | 10.70 | 110.70 |
| E. W. Harrington | 4,000.00 | 2,228.49 | 6,228.49 |
| Hannah Currier | 500.00 | 333.43 | 833.43 |
| Sawyer and Breen | 100.00 | 17.87 | 117.87 |
| Emma T. Parker | 300.00 | 12.63 | 312.63 |
| M. G. Tewksbury | 179.50 | 5.01 | 184.51 |
| George Sargent | 300.00 | 20.81 | 320.81 |
| Carl L. Caton | 200.00 | 4.94 | 204.94 |
| Nathan P. Hunt | 200.00 | 26.23 | 226.23 |
| Total Valley Cemetery Funds for Special Care | \$11,079.50 | \$3,339.60 | \$14,419.10 |
| PISCATAQUOG CEMETERY FUNDS FOR SPECIAL CARE: | | | |
| Caroline Rundlett | \$125.00 | \$2.65 | \$127.65 |
| Walker-Ward | 250.00 | 8.17 | 258.17 |
| Total Piscataquog Cemetery Funds for Special Care | \$375.00 | \$10.82 | \$385.82 |

Schedule I—4-b (Concluded)
 CITY OF MANCHESTER, NEW HAMPSHIRE
 TRUST AND INVESTMENT FUNDS
 CEMETERY FUNDS
 SCHEDULE OF FUNDS FOR SPECIAL CARE
 December 31, 1953

| | Principal | Accumulated Income, 1953 Dec. 31, | Total, 1953 Dec. 31, |
|--|-------------|--|----------------------------|
| MERRILL CEMETERY FUNDS FOR SPECIAL CARE: | | | |
| Cleaves N. Harvey | \$200.00 | \$7.80 | \$207.80 |
| AMOSKEAG CEMETERY FUNDS FOR SPECIAL CARE: | | | |
| Thomas Hamilton | \$150.00 | \$1.37 | \$151.37 |
| Charles E. Shaw | 200.00 | 1.69 | 201.69 |
| Total Amoskeag Cemetery Funds for Special Care | \$350.00 | \$3.06 | \$353.06 |
| GALE FUND INCOME ACCOUNT FUNDS FOR SPECIAL CARE: | | | |
| Gale Fund Income | \$404.49 | \$616.00 | \$1,020.49 |
| SPECIAL STARK FUND—FUNDS FOR SPECIAL CARE: | | | |
| Edith F. Stark | \$1,000.00 | \$589.22 | \$1,589.22 |
| Total Cemetery Funds for Special Care, Schedule I—4 | \$84,431.49 | \$9,690.09 | \$94,121.58 |

Note I—1: During the year 1953 the Trustees consolidated a number of the cemetery funds for special care having similar principal balances in order to minimize bookkeeping entries. As to each depository bank, individual accounts with principal balances of \$100 were consolidated into one new principal account. Accounts with principal balances of \$150 and accounts with principal balances of \$200 were similarly consolidated into new principal accounts. Accumulated income on the accounts so combined was transferred to a single account in each bank.

Note I—2: Income of the Nellie L. Potter Fund was overdrawn by \$1.76 at December 31, 1953. This amount was reimbursed April 16, 1954, by a check drawn on the cemetery appropriation.

Note I—3: Passbooks for the accounts at the Manchester Federal Savings and Loan Association had not been credited with interest earned in 1953 totalling \$13.24. This credit will be recorded on the books in 1954.

CITY OF MANCHESTER, NEW HAMPSHIRE
TRUST AND INVESTMENT FUNDS
LIBRARY FUNDS

SCHEDULE OF CHANGES IN PRINCIPAL AND ACCUMULATED INCOME

For the Year Ended December 31, 1953

| | Balance, January 1, 1953 | Additions | Deductions | Balance, Dec. 31, 1953 | Total Fund |
|---------------------------|--------------------------------|-----------|------------|------------------------------|---------------|
| LIBRARY FUNDS: | | | | | |
| Moody-Currier | Principal | | | \$5,000.00 | |
| | Accumulated income | \$152.28 | \$152.28 | ..... |  |
| Oliver Dean | Principal | | | \$5,000.00 | \$5,000.00 |
| | Accumulated income | 388.72 | 417.22 | 7,851.06 | |
| Eliza A. Eaton | Principal | | | \$2,887.80 | 12,851.06 |
| | Accumulated income | 117.44 | 145.42 | 1,001.76 | |
| Michael Prout | Principal | | | \$7,942.23 | 3,889.56 |
| | Accumulated income | 245.83 | 361.36 | 5.02 | |
| Mary E. Elliot | Principal | | | \$2,000.00 | 7,947.25 |
| | Accumulated income | 124.80 | 82.97 | 2,156.73 | |
| Nora Kennard Jones | Principal | | | \$50,000.00 | 4,156.73 |
| | Accumulated income | 11,727.17 | 14,575.21 | 44,036.17 | |
| John Hosley | Principal | | | \$5,000.00 | 94,036.17 |
| | Accumulated income | 49.89 | 1,175.00 | 544.22 | |
| Edwin F. Jones | Principal | | | \$5,000.00 | 5,544.22 |
| | Accumulated income | 160.97 | 378.17 | 222.16 | |
| Emily A. Smith | Principal | | | \$5,150.00 | 5,222.16 |
| | Accumulated income | 168.36 | 560.00 | 4.11 | |
| James Lidell Arnott | Principal | | | \$2,907.19 | 5,154.11 |
| | Accumulated income | 91.85 | 105.22 | 23.37 | |
| | | | | | 2,930.56 |

CITY OF MANCHESTER, NEW HAMPSHIRE
TRUST AND INVESTMENT FUNDS
LIBRARY FUNDS

SCHEDULE OF CHANGES IN PRINCIPAL AND ACCUMULATED INCOME
For the Year Ended December 31, 1953

| | Balance, January 1, 1953 | Additions | Deductions | Balance, Dec. 31, 1953 | Total Fund |
|--------------------------------------|--------------------------------|-----------|------------|------------------------------|---------------|
| LIBRARY FUNDS—(Concluded): | | | | | |
| Georgia B. D. Carpenter | 10,000.00 | | | \$10,000.00 | |
| | 169.17 | 309.39 | 419.36 | 59.20 | 10,059.20 |
| Frank P. Carpenter | 25,000.00 | | | \$25,000.00 | |
| | 452.66 | 763.77 | 1,176.29 | 40.14 | 25,040.14 |
| Agnes R. Hunt | 3,000.00 | | | \$3,000.00 | |
| | 628.16 | 348.66 | 367.04 | 609.78 | 3,609.78 |
| Daniel Clark | 9,184.80 | | | \$9,184.80 | |
| | 499.89 | 292.71 | ..... | 792.60 | 9,977.49 |
| Ruth C. Dudley | 500.00 | | | \$500.00 | |
| | 58.87 | 16.88 | 24.90 | 50.85 | 550.85 |
| Mary M. Tolman | 2,000.00 | | | \$2,000.00 | |
| | 22.80 | 61.77 | 18.53 | 66.04 | 2,066.04 |
| Frank H. Waters | 3,000.00 | | | \$3,000.00 | |
| | 316.05 | 98.57 | 164.08 | 250.54 | 3,250.54 |
| *Oliver Gould ..... | ..... | 3.22 | 3.22 | | |
| Chaminade—Income | 277.18 | 6.91 | 66.89 | \$217.20 | 217.20 |
| Income cash: Checking account | | | | | |
| Merchants National Bank | 1,191.15 | 16,369.38 | 16,700.68 | \$850.85 | 850.85 |
| Total Library Funds, Exhibit I | | | | | \$202,362.91 |

* Principal of \$500 included in Pine Grove Cemetery Funds for Special Care with provision that \$12 of annual income be used for care of Oliver Gould lot, balance of income for use of City Library.

Schedule I-6

CITY OF MANCHESTER, NEW HAMPSHIRE
TRUST AND INVESTMENT FUNDS
OTHER FUNDS

SCHEDULE OF CHANGES IN PRINCIPAL AND ACCUMULATED INCOME
For the Year Ended December 31, 1953

| | Balance, January 1, 1953 | Additions | Deductions | Balance, Dec. 31, 1953 | Total Fund |
|---|--------------------------------|-----------|------------|------------------------------|---------------|
| FUND: | | | | | |
| Fire Damage Replacement | \$20,033.62 | \$751.01 | | \$20,033.62 | |
| Principal | | | | 5,565.91 | \$25,599.53 |
| Accumulated income | 4,814.90 | | | | 1,412.17 |
| C. H. Bartlett Legacy, Income ... | 1,399.88 | 42.29 | | \$1,442.17 | |
| Principal | 5,000.00 | | \$147.30 | \$5,000.00 | |
| Accumulated income | 361.80 | 162.05 | | 376.55 | 5,376.55 |
| Nathan P. Hunt, Children's En- tertainment | 3,000.00 | | | \$3,000.00 | |
| Principal | 106.86 | 93.89 | | 200.75 | 3,200.75 |
| Accumulated income | | | | | |
| Nathan P. Hunt, School Prize ... | 500.00 | | | \$500.00 | |
| Principal | 329.15 | 25.06 | | 354.21 | 854.21 |
| Accumulated income | | | | | |
| Herrick | 650.00 | | | \$650.00 | |
| Principal | 196.41 | 25.58 | | 221.99 | 871.99 |
| Accumulated income | | | | | |
| Clara N. Brown | 7,697.05 | | | \$7,697.05 | |
| Principal | 328.58 | 242.57 | | 571.15 | 8,268.20 |
| Accumulated income | | | | | |
| Varney Memorial | | | | | |
| Principal | | | | | |
| Accumulated income | | | | | |
| Total, Exhibit I | | | | | \$45,613.40 |

CITY OF MANCHESTER, NEW HAMPSHIRE
CITY TREASURER'S DEPARTMENT
SUMMARY STATEMENT OF RECORDED CASH TRANSACTIONS
For the Year Ended December 31, 1953

| | | |
|--|------------------------|----------------|
| Balance, January 1, 1953 | | \$693,219.66 |
| Cash receipts: | | |
| Credited to balance sheet—revenue accounts, Schedule J—1 | \$10,113,437.27 | |
| Credited to estimated revenue accounts, Schedule J—2 | 613,352.34 | |
| Credited to revenue appropriation accounts, Schedule J—3 | 55,159.15 | |
| Credited to non-revenue accounts, Schedule J—4 | 912,708.27 | |
| Total cash receipts | <u>11,694,657.03</u> | |
| Total | <u>\$12,387,876.69</u> | |
| Cash disbursements: | | |
| Charged to balance sheet—revenue accounts, Schedule J—5 | \$3,490,431.59 | |
| Charged to revenue appropriation accounts, Schedule J—6 | 7,390,402.30 | |
| Charged to non-revenue accounts, Schedule J—7 | 223,466.51 | |
| Total cash disbursements | <u>11,104,300.40</u> | |
| Balance, December 31, 1953 | | \$1,283,576.29 |
| Composition of cash balance: | | |
| Cash in banks: | | |
| Merchants National Bank: | | |
| Checking account | \$793,172.25 | |
| Savings account for State Head Tax collections | 17,980.50 | |
| Amoskeag National Bank | \$811,152.75 | |
| Manchester National Bank | 281,718.02 | |
| | <u>105,000.00</u> | |
| | | \$1,197,870.77 |

| | | |
|--|-------------------|------------------------------|
| Cash on hand, Treasurer's Office: | | |
| Imprest Fund | \$4,500.00 | |
| Cash collections, deposited in bank, January 4, 1954 | 81,205.52 | 85,705.52 |
| | | <u>\$1,283,576.29</u> |
| Total Cash (Not Including Departmental Change and Petty Cash Funds) | | |
| Allocation of cash balance: | | |
| Revenue accounts: | | |
| Available for general purposes | \$348,105.69 | |
| Unexpended balances of cash collected for specific purposes: | | |
| Parking Meters | \$173,058.28 | |
| Water Works | 100,348.08 | |
| High School Athletic Fund | 5,639.80 | |
| Cafeteria Fund | 1,068.36 | |
| State Head Tax | 17,980.50 | |
| Employees' United States Saving Bonds fund | 428.75 | |
| | <u>298,523.77</u> | |
| Total revenue account cash, Exhibit A | | \$646,629.46 |
| Non-revenue account cash, Exhibit F | | 636,946.83 |
| Total Cash, As Above | | <u>\$1,283,576.29</u> |

Schedule J—1

CITY OF MANCHESTER, NEW HAMPSHIRE
CITY TREASURER'S DEPARTMENT
SCHEDULE OF RECORDED CASH RECEIPTS
CREDITED TO BALANCE SHEET—
REVENUE ACCOUNTS

For the Year Ended December 31, 1953

| | | |
|--|----------------|----------------|
| Tax collections: | | |
| Property Taxes | \$5,893,701.34 | |
| Poll Taxes, City | 69,824.00 | |
| Head Taxes, State | 212,260.00 | |
| Tax Titles | 5,223.72 | |
| Tax Deeds | 484.02 | |
| Cost on Head Taxes | 3,489.50 | |
| | | \$6,184,982.58 |
| Accounts receivable collections: | | |
| Cemeteries | \$8.00 | |
| Health Department | 1,307.37 | |
| Highway Department | 52,832.13 | |
| Parks and Playgrounds Department | 2,676.62 | |
| Police Department | 25,844.34 | |
| Recreation and Aviation Department | 3,898.87 | |
| School Department | 73,243.91 | |
| | | 159,811.24 |
| Water Works accounts receivable collections | | 654,950.59 |
| Collection of 1952 items, State of New Hampshire | | 36,960.57 |
| Sundry items credited to unappropriated surplus, revenue of prior years | | 10,623.53 |
| Tailings, unclaimed checks | | 544.98 |
| Parking Meters collections | | 106,988.70 |
| Proceeds of temporary revenue loans | | 2,200,000.00 |
| 1954 Sunday Licenses collected in advance | | 523.50 |
| Amounts withheld from employees recorded as receipts: | | |
| United States savings bonds | \$12,518.00 | |
| Firemen's Retirement Fund | 24,736.43 | |
| Police Retirement Fund | 11,520.00 | |
| Teachers' Retirement Fund | 82,786.80 | |
| Withholding taxes | 448,899.91 | |
| New Hampshire-Vermont Hospitalization Service | 44,402.80 | |
| Credit Union | 87,861.00 | |
| | | 712,724.94 |

Schedule J—1 (Concluded)

CITY OF MANCHESTER, NEW HAMPSHIRE
CITY TREASURER'S DEPARTMENTSCHEDULE OF RECORDED CASH RECEIPTS
CREDITED TO BALANCE SHEET—
REVENUE ACCOUNTS

For the Year Ended December 31, 1953

| | | | |
|--|-------------|-----------------|-------------|
| Funds held for others: | | | |
| Cafeteria Fund | \$27,272.67 | | |
| Central High School, Athletic Fund | 10,853.10 | | |
| West High School, Athletic Fund | 2,008.65 | | |
| | | | <hr/> |
| | | | 40,134.42 |
| Cemetery Trust Funds, collections and reimbursements, see contra, Schedule J—5: | | | |
| Perpetual care | \$1,458.42 | | |
| Clerical services | 900.00 | | |
| Safety deposit box rental | 21.50 | | |
| Special funds | 2,600.00 | | |
| | | | <hr/> |
| | | | 4,979.92 |
| Trust funds (special), collections and reimbursements, see contra, Schedule J—5: | | | |
| Edith Stark Fund | \$65.00 | | |
| Nathan P. Hunt fund | 147.30 | | |
| | | | <hr/> |
| | | | 212.30 |
| Total Recorded Cash Receipts Credited to Balance Sheet— Revenue Accounts, Exhibit J | | \$10,113,437.27 | <hr/> <hr/> |

Schedule J—2

CITY OF MANCHESTER, NEW HAMPSHIRE
CITY TREASURER'S DEPARTMENT
SCHEDULE OF RECORDED CASH RECEIPTS
CREDITED TO ESTIMATED REVENUE ACCOUNT

For the Year Ended December 31, 1953

| | | | |
|--|--------------|-------|--------------|
| State of New Hampshire: | | | |
| Interest and dividends tax | \$117,962.10 | | |
| Savings bank tax | 27,224.60 | | |
| Railroad tax | 9,108.44 | | |
| Weights and measures fees | 751.86 | | |
| State Head Tax and costs, City's portion | 17,146.52 | | |
| | | <hr/> | \$172,193.52 |
| Police Department: | | | |
| Licenses and permits: | | | |
| Beano | \$820.00 | | |
| Bicycle | 258.08 | | |
| Revolver | 28.00 | | |
| | | <hr/> | 1,106.08 |
| Health Department: | | | |
| Licenses and permits: | | | |
| Milk | \$570.00 | | |
| Garbage | 8.50 | | |
| | | <hr/> | 578.50 |
| City Clerk's Department: | | | |
| Licenses and permits: | | | |
| Amusements | \$4,792.25 | | |
| Motor vehicle | 277,796.71 | | |
| Bowling, billiards, and pool | 463.50 | | |
| Dog | 7,478.50 | | |
| Junk dealer | 218.00 | | |
| Marriage | 2,250.00 | | |
| Sewer | 4,989.21 | | |
| Sunday | 287.00 | | |
| All other | 12,016.60 | | |
| | | <hr/> | \$310,291.77 |
| Certified copies: | | | |
| Births, deaths, and marriages | 1,013.50 | | |
| Public Comfort Station: | | | |
| Coin locks | \$224.75 | | |
| Sales and weighing | 51.80 | | |
| Telephone collections | 29.89 | | |
| | | <hr/> | 306.44 |
| | | <hr/> | 311,611.71 |

Schedule J—2 (Continued)

CITY OF MANCHESTER, NEW HAMPSHIRE
CITY TREASURER'S DEPARTMENTSCHEDULE OF RECORDED CASH RECEIPTS
CREDITED TO ESTIMATED REVENUE ACCOUNT

For the Year Ended December 31, 1953

| | | |
|---|-------------|-----------|
| Tax Collector's Department: | | |
| Interest and cost: | | |
| Interest on taxes | \$6,945.00 | |
| Interest on Tax Titles redeemed | 216.39 | |
| Cost on taxes | 3,978.21 | |
| Cost on Tax Titles redeemed | 222.30 | |
| Administration cost on real estate | 30.00 | |
| | <hr/> | 11,391.90 |
| Interest on savings account: | | |
| State Head Tax account | \$276.55 | |
| Perpetual care of lots account | 82.04 | |
| | <hr/> | 358.59 |
| Interest and premiums: | | |
| Interest on bonds issued | \$5,092.50 | |
| Premiums on bonds issued | 891.00 | |
| | <hr/> | 5,983.50 |
| Municipal Court: | | |
| Fines, forfeits, net, Schedule J—10 | | 15,236.27 |
| School Department: | | |
| Supplies and miscellaneous | | 1,095.41 |
| Library: | | |
| Fines and miscellaneous | | 3,642.57 |
| Recreation and Aviation Department: | | |
| Golf course | \$26,662.50 | |
| Athletic field | 3,581.77 | |
| Airport | 61.83 | |
| | <hr/> | 30,306.10 |
| Board of Adjustment | | 375.00 |
| Building Department | | 2.00 |
| Civil Defense | | 1.25 |
| Health Department | | 3.00 |
| Board of Examiners of Plumbers | | 97.00 |
| Highway Department | | 187.36 |
| Parks and Playgrounds Department | | 150.00 |
| Police Department | | 125.00 |
| Probation Department | | 12.50 |
| Public Scales | | 122.20 |

Schedule J—2 (Concluded)

CITY OF MANCHESTER, NEW HAMPSHIRE
CITY TREASURER'S REPARTMENTSCHEDULE OF RECORDED CASH RECEIPTS
CREDITED TO ESTIMATED REVENUE ACCOUNT

For the Year Ended December 31, 1953

| | |
|--|--------------|
| Cemetery Department: | |
| Sales of lots and graves | \$21,723.50 |
| Interments | 10,593.00 |
| Care of lots and graves | 523.00 |
| Miscellaneous | 8,911.05 |
| | 41,750.55 |
| Manchester Housing Authority in lieu of taxes | 17,022.33 |
| | \$613,352.34 |
| Total Cash Receipts Credited to Estimated Revenue Account, Exhibit J and Schedule D—1 | \$613,352.34 |

Schedule J—3

CITY OF MANCHESTER, NEW HAMPSHIRE
CITY TREASURER'S DEPARTMENT
SCHEDULE OF RECORDED CASH RECEIPTS
CREDITED TO REVENUE APPROPRIATION ACCOUNT

For the Year Ended December 31, 1953

| | | |
|--|-------------|-------------|
| Appropriation: | | |
| General Government: | | |
| Mayor | | \$463.40 |
| Auditor | | 11.09 |
| Tax Collector | | 15.41 |
| Planning Board | | 2,500.00 |
| Civil Defense | | 4.40 |
| Protection of Persons and Property: | | |
| Police Department | | 2,655.30 |
| Fire Department | | 6,670 |
| Health Department | | 255.76 |
| Building Department | | 264.92 |
| Highway Department | | 9,523.39 |
| Charities Department: | | |
| Administration and outside relief | \$5,401.52 | |
| Old Age assistance | 2,190.23 | |
| | 7,591.75 | |
| Education: | | |
| School Department | | 317.75 |
| City Library | | 311.63 |
| Recreation and Aviation Department: | | |
| Municipal Golf Course | \$1,773.05 | |
| Athletic Field | 533.00 | |
| | 2,306.05 | |
| Parks and Playgrounds Department | | 835.72 |
| Unclassified: | | |
| Pensions | | 186.49 |
| Incidentals | | 134.50 |
| Fire insurance, public buildings | | 19.33 |
| Publicity | | 225.00 |
| Cash variations | | 50.00 |
| Public Service Enterprises: | | |
| Cemeteries Department: | | |
| From funds | \$23,626.75 | |
| Other | 3,203.81 | |
| | 26,830.56 | |
| Total Cash Receipts Credited to Revenue Appropriation Account, Exhibit J | | \$55,159.15 |

Schedule J--4

CITY OF MANCHESTER, NEW HAMPSHIRE
 CITY TREASURER'S DEPARTMENT
 SCHEDULE OF RECORDED CASH RECEIPTS
 CREDITED TO NON-REVENUE ACCOUNTS

For the Year Ended December 31, 1953

| | |
|--|---------------------|
| Loans authorized | \$900,000.00 |
| Highway: | |
| New Sidewalks | 122.87 |
| Permanent Improvements to Bridges | 298.04 |
| Resurfacing | 12,287.36 |
| | <hr/> |
| Total Cash Receipts Credited to Non-Revenue Accounts, Exhibit J | <u>\$912,708.27</u> |

Schedule J—5

CITY OF MANCHESTER, NEW HAMPSHIRE
CITY TREASURER'S DEPARTMENT
SCHEDULE OF RECORDED CASH DISBURSEMENTS
CHARGED TO BALANCE SHEET—
REVENUE ACCOUNTS

For the Year Ended December 31, 1953

| | | |
|--|-------------|----------------|
| Accounts payable, December 31, 1952 | | \$161,228.71 |
| Increase in Tax Collector's change cash fund | | 300.00 |
| Tax refunds | | 741.40 |
| Remittances of State of New Hampshire Head Taxes | | 228,160.00 |
| Remittances of costs on State of New Hampshire Head Taxes | | 3,374.00 |
| Purchases of Tax Titles and Tax Deeds: | | |
| Titles | \$21,460.81 | |
| Deeds | 89.58 | |
| | | 21,550.39 |
| Payment of temporary revenue loans | | 2,200,000.00 |
| Amounts withheld from employees recorded as disbursements: | | |
| Employees' Credit Union | \$87,861.00 | |
| United States Savings Bonds | 12,765.00 | |
| Police Retirement Fund | 11,520.00 | |
| Firemen's Retirement Fund | 24,736.43 | |
| Teachers' Retirement Fund | 82,786.80 | |
| Withholding Taxes | 448,899.91 | |
| New Hampshire-Vermont Hospitalization Service | 44,402.80 | |
| | | 712,971.94 |
| Funds held for others: | | |
| Central High Athletic Funds | \$13,508.30 | |
| West Side High Athletic Funds | 1,525.82 | |
| Cafeteria Fund | 27,434.23 | |
| | | 42,468.35 |
| Cemetery Trust Funds, collections and reimburse- ments, see cash receipts, contra, Schedule J—1: | | |
| Perpetual Care | \$1,458.42 | |
| Special Trust Funds | 2,600.00 | |
| Clerical service | 900.00 | |
| Safety deposits box rental | 21.50 | |
| | | 4,979.92 |
| Trust Funds (Special), collections and reimburse- ments, see cash receipts, contra, Schedule J—1: | | |
| Edith Stark Fund | \$65.00 | |
| Nathan P. Hunt Funds | 147.30 | |
| | | 212.30 |
| Estimated revenue, transfer of City's portion of proceeds of sales of cemetery lots | \$16,149.16 | |
| Parking Meter fund expenses | 98,295.17 | |
| Tailings, unclaimed checks | .25 | |
| | | 114,444.58 |
| Total Recorded Cash Disbursements Charged to Balance Sheet— Revenue Accounts, Exhibit J | | \$3,490,431.59 |

Schedule J—6

CITY OF MANCHESTER, NEW HAMPSHIRE
CITY TREASURER'S DEPARTMENT
SCHEDULE OF RECORDED CASH DISBURSEMENTS
CHARGED TO REVENUE APPROPRIATION
ACCOUNTS

For the Year Ended December 31, 1953

General Government :

| | | | |
|------------------------------------|-------------|-------------|-------------|
| Mayor : | | | |
| Salary | \$5,000.00 | | |
| Secretary's salary | 2,977.50 | | |
| | | \$7,977.50 | |
| Expenses | | 2,947.54 | |
| | | | \$10,925.04 |
| Aldermen : | | | |
| Salaries | | \$5,600.00 | |
| Expenses | | 211.45 | |
| | | | 5,811.45 |
| Auditor : | | | |
| Salary | \$4,227.50 | | |
| Clerks' salaries | 7,811.35 | | |
| Extra clerks | 32.40 | | |
| | | \$12,071.25 | |
| Expenses | | 1,962.87 | |
| | | | 14,034.12 |
| Treasurer : | | | |
| Salary | \$4,727.50 | | |
| Clerks' salaries | 7,470.95 | | |
| | | \$12,198.45 | |
| Expenses | | 2,105.00 | |
| | | | 14,303.45 |
| Tax Collector : | | | |
| Salary | \$4,027.50 | | |
| Deputies' salaries | 13,126.65 | | |
| Clerks' salaries | 8,135.80 | | |
| Extra clerks' salaries | 1,406.33 | | |
| | | \$26,696.28 | |
| Expenses | | 8,869.55 | |
| | | | 35,565.83 |
| Custodian of Tax Deeded Property : | | | |
| Salary | | \$600.00 | |
| Expenses | | 86.84 | |
| | | | 686.84 |
| Assessors : | | | |
| Salaries : | | | |
| Board members | \$14,482.50 | | |
| Clerks' salaries | 9,895.30 | | |
| Extra clerks | 4,349.17 | | |
| | | \$28,726.97 | |
| Expenses | | 3,802.59 | |
| | | | 32,529.56 |

Schedule J—6 (Continued)

CITY OF MANCHESTER, NEW HAMPSHIRE
CITY TREASURER'S DEPARTMENT
SCHEDULE OF RECORDED CASH DISBURSEMENTS
CHARGED TO REVENUE APPROPRIATION
ACCOUNTS

For the Year Ended December 31, 1953

| | | |
|---------------------------------|-------------|-------------|
| General Government (concluded): | | |
| Finance Commission: | | |
| Salaries | \$800.00 | |
| Expenses | 7.75 | |
| | | 807.75 |
| Law—City Solicitor: | | |
| Salaries | \$2,682.50 | |
| Expenses | 1,418.63 | |
| | | 4,101.13 |
| City Clerk: | | |
| Salary | \$5,037.50 | |
| Clerks' salaries | 19,951.55 | |
| | | \$24,989.05 |
| Expenses | 5,289.78 | |
| | | 30,278.83 |
| Elections: | | |
| Salaries | \$6,020.00 | |
| Expenses | 1,340.14 | |
| | | 7,360.14 |
| Board of Registrars: | | |
| Salaries of board members | \$1,550.04 | |
| Clerks' salaries | 2,710.50 | |
| Extra clerk | 776.00 | |
| | | \$5,036.54 |
| Expenses | 2,128.77 | |
| | | 7,165.31 |
| City Planning Board: | | |
| Salaries | \$6,593.50 | |
| Expenses | 1,379.05 | |
| | | 7,972.55 |
| Zoning Board of Adjustment: | | |
| Salaries | \$1,200.00 | |
| Expenses | 237.84 | |
| | | 1,437.84 |
| Civilian Defense: | | |
| Salaries | \$2,782.83 | |
| Expenses | 4,084.29 | |
| | | 6,867.12 |
| Industrial Council: | | |
| Salary, Industrial Agent | \$10,097.40 | |
| Salary, clerk | 2,340.00 | |
| | | \$12,437.40 |
| Expenses | 2,644.94 | |
| | | 15,082.34 |

Schedule J—6 (Continued)

CITY OF MANCHESTER, NEW HAMPSHIRE
CITY TREASURER'S DEPARTMENT
SCHEDULE OF RECORDED CASH DISBURSEMENTS
CHARGED TO REVENUE APPROPRIATION
ACCOUNTS

For the Year Ended December 31, 1953

| | | |
|--|-------------|--------------|
| Land and Buildings: | | |
| City Hall: | | |
| Salaries | \$8,743.62 | |
| Expenses | 3,274.82 | |
| | | 12,018.44 |
| Old Court House: | | |
| Salaries | \$2,947.49 | |
| Expenses | 1,096.78 | |
| | | 4,044.27 |
| Public Comfort Station: | | |
| Salaries | \$11,060.25 | |
| Expenses | 1,155.03 | |
| | | 12,215.28 |
| Protection of Persons and Property: | | |
| Police: | | |
| Salaries: | | |
| Commissioners | \$341.63 | |
| Chief | 6,022.50 | |
| Deputy Chief | 5,172.50 | |
| Captains | 8,855.00 | |
| Others | 446,287.18 | |
| | | \$466,678.81 |
| Expenses | 51,172.56 | |
| | | 517,851.37 |
| Fire: | | |
| Salaries: | | |
| Commissioners | \$350.00 | |
| Chief | 6,022.50 | |
| Deputies | 13,132.52 | |
| Fire Alarm Superintendent | 4,112.50 | |
| Permanent men | 717,033.06 | |
| | | \$740,650.58 |
| Expenses | 72,690.16 | |
| | | 813,340.74 |
| New equipment | | 35,000.00 |
| Fire Alarm Signal System improvement | | 15,000.00 |
| Sealer of Weights and Measures: | | |
| Salary | \$3,830.00 | |
| Expenses | 1,084.41 | |
| | | 4,914.41 |

Schedule J—6 (Continued)

CITY OF MANCHESTER, NEW HAMPSHIRE
 CITY TREASURER'S DEPARTMENT
 SCHEDULE OF RECORDED CASH DISBURSEMENTS
 CHARGED TO REVENUE APPROPRIATION
 ACCOUNTS

For the Year Ended December 31, 1953

| | | | |
|---|------------|-------------|-----------|
| Protection of Persons and Property (Concluded): | | | |
| Municipal Court: | | | |
| Salaries: | | | |
| Justice | | \$4,248.83 | |
| Acting Justice | | 317.00 | |
| Associate Justice | | 1,912.18 | |
| Clerk | | 2,080.51 | |
| | | | 8,558.52 |
| Probation: | | | |
| Salaries: | | | |
| Chief Probation Officer | \$3,827.50 | | |
| Associate Probation Officer ... | 3,827.50 | | |
| Clerks | 2,197.50 | | |
| | | \$9,852.50 | |
| Expenses | | 1,201.80 | |
| | | | 11,054.30 |
| Health and Sanitation: | | | |
| Health: | | | |
| Salaries: | | | |
| Board members | \$400.00 | | |
| Health Officers | 5,697.50 | | |
| School Physician | 3,000.00 | | |
| Tuberculosis Physician | 120.00 | | |
| Nurses | 39,854.16 | | |
| Inspectors | 19,205.16 | | |
| Clerks | 4,449.94 | | |
| Cleaners | 1,858.38 | | |
| | | \$74,585.14 | |
| Expenses | | 9,026.20 | |
| | | | 83,611.34 |
| Manchester City Hospital: | | | |
| Salaries | | \$19,237.48 | |
| Expenses | | 13,295.95 | |
| | | | 32,533.43 |
| Vital Statistics: | | | |
| Salaries | | | 902.75 |
| City Physician: | | | |
| Salary | | | 2,382.50 |
| Hospitalization | | | 1,600.00 |

Schedule J—6 (Continued)

CITY OF MANCHESTER, NEW HAMPSHIRE

CITY TREASURER'S DEPARTMENT

SCHEDULE OF RECORDED CASH DISBURSEMENTS
CHARGED TO REVENUE APPROPRIATION
ACCOUNTS

For the Year Ended December 31, 1953

| | | | |
|---|--------------|--------------------|-------------------|
| Building Department: | | | |
| Building Administration: | | | |
| Superintendent's salary | \$4,818.59 | | |
| Inspectors' salaries | 12,145.50 | | |
| Clerks' salaries | 5,787.10 | | |
| | | <u>\$22,751.19</u> | |
| Expenses | | 2,344.13 | |
| | | | <u>25,095.32</u> |
| Repairs to Building: | | | |
| Salaries | \$60,939.46 | | |
| Expenses | 19,183.12 | | |
| Expenses, improvements to school buildings .. | 46,856.42 | | |
| | | | <u>126,979.00</u> |
| Board of Examining Plumbers: | | | |
| Expenses | | | 73.79 |
| Highway Department: | | | |
| Administration: | | | |
| Salaries: | | | |
| Commissioners | \$650.00 | | |
| Surveyor | 7,019.84 | | |
| Assistant Surveyor | 4,623.53 | | |
| Clerks | 16,389.00 | | |
| Miscellaneous | 39,960.02 | | |
| | | <u>\$68,642.39</u> | |
| Expenses | | 11,769.95 | |
| | | | <u>80,412.34</u> |
| Highway maintenance: | | | |
| Salaries | \$63,807.43 | | |
| Expenses | 17,890.77 | | |
| | | | <u>81,698.20</u> |
| Sewer maintenance: | | | |
| Salaries | \$24,904.34 | | |
| Expenses | 34.00 | | |
| | | | <u>24,938.34</u> |
| Refuse disposal: | | | |
| Salaries | \$306,998.38 | | |
| Expenses | 21,243.29 | | |
| | | | <u>328,241.67</u> |
| Street cleaning: | | | |
| Salaries | | | 39,765.46 |

Schedule J—G (Continued)

CITY OF MANCHESTER, NEW HAMPSHIRE
CITY TREASURER'S DEPARTMENTSCHEDULE OF RECORDED CASH DISBURSEMENTS
CHARGED TO REVENUE APPROPRIATION
ACCOUNTS

For the Year Ended December 31, 1953

| | | |
|--------------------------------------|-------------|------------|
| Highway Department (Concluded): | | |
| Construction materials and supplies: | | |
| Salaries | \$783.35 | |
| Expenses | 121,936.41 | |
| | | 122,719.76 |
| Insurance | | 27,356.60 |
| City garage: | | |
| Salaries | \$65,366.29 | |
| Expenses | 116,433.37 | |
| | | 181,799.66 |
| Plant and tools: | | |
| Salaries | \$14,039.20 | |
| Expenses | 3,993.61 | |
| | | 18,032.81 |
| Engineers: | | |
| Salaries | \$27,817.45 | |
| Expenses | 2,612.41 | |
| | | 30,429.86 |
| Gravel bank: | | |
| Salaries | \$4,852.94 | |
| Expenses | 36.81 | |
| | | 4,889.75 |
| Vacation and sick leave | | 88,679.82 |
| Snow and ice removal: | | |
| Salaries | \$19,834.92 | |
| Expenses | 26,940.33 | |
| | | 46,775.25 |
| New Sewers: | | |
| Salaries | \$22,649.26 | |
| Expenses | 374.99 | |
| | | 23,024.25 |
| New Sidewalks: | | |
| Salaries | \$7,912.59 | |
| Expenses | 6,909.75 | |
| | | 14,822.34 |
| New equipment: | | |
| Expenses | | 29,686.30 |
| Incinerator repairs: | | |
| Expenses | | 15,399.29 |
| Street lighting | | 127,715.46 |

Schedule J—6 (Continued)

CITY OF MANCHESTER, NEW HAMPSHIRE
CITY TREASURER'S DEPARTMENTSCHEDULE OF RECORDED CASH DISBURSEMENTS
CHARGED TO REVENUE APPROPRIATION
ACCOUNTS

For the Year Ended December 31, 1953

| | | |
|------------------------------------|----------------|--------------|
| Charities Department: | | |
| Administration: | | |
| Salaries: | | |
| Commissioner | \$4,727.50 | |
| Clerks | 9,448.40 | |
| | <hr/> | \$14,175.90 |
| Expenses | | 1,355.63 |
| | | <hr/> |
| | | 15,531.53 |
| Outside relief | | 143,612.36 |
| Old age assistance | | 140,833.98 |
| Education: | | |
| School Department: | | |
| Administration: | | |
| Salaries: | | |
| Superintendent and Assistant | \$10,172.50 | |
| School Board | 1,391.67 | |
| Clerk of Board | 1,413.66 | |
| Office | 8,272.85 | |
| Attendance Officers | 10,432.44 | |
| | <hr/> | \$31,683.12 |
| Expenses | | 6,797.50 |
| | | <hr/> |
| | | 38,480.62 |
| Instructors: | | |
| Salaries | \$1,189,961.89 | |
| Expenses | 39,487.08 | |
| | <hr/> | 1,229,448.97 |
| Operation of Plant: | | |
| Salaries | \$112,620.79 | |
| Expenses | 61,878.20 | |
| | <hr/> | 174,498.99 |
| Auxiliary Agencies: | | |
| Salaries | \$4,177.49 | |
| Expenses | 35,025.47 | |
| | <hr/> | 39,202.96 |
| Fixed charges: | | |
| Lease on Corey Building | \$1,145.84 | |
| Others | 2,925.93 | |
| | <hr/> | 4,071.77 |
| Outlays, expense | | 726.24 |

Schedule J—6 (Continued)

CITY OF MANCHESTER, NEW HAMPSHIRE

CITY TREASURER'S DEPARTMENT

SCHEDULE OF RECORDED CASH DISBURSEMENTS
CHARGED TO REVENUE APPROPRIATION
ACCOUNTS

For the Year Ended December 31, 1953

| | | | |
|---------------------------------------|-------------|-------|-------------|
| Education (Concluded): | | | |
| School Department (Concluded): | | | |
| Evening Schools: | | | |
| Salaries—Instruction | \$2,954.50 | | |
| Salaries—Janitors | 545.00 | | |
| | | <hr/> | 3,499.50 |
| Athletic Councils: | | | |
| Salaries—Central High | \$725.00 | | |
| Salaries—West Side High | 3,000.00 | | |
| | | <hr/> | 3,725.00 |
| Classroom furniture | | | 19,698.59 |
| City Library: | | | |
| Salaries: | | | |
| Librarians | \$4,327.50 | | |
| Assistants | 37,732.46 | | |
| Officers and janitors | 24,376.19 | | |
| | | <hr/> | \$66,436.15 |
| Expenses: | | | |
| Books | \$10,024.65 | | |
| Others | 10,251.04 | | |
| Hosley, Mead, and Currier Funds | 262.03 | | |
| | | <hr/> | 20,537.72 |
| | | <hr/> | 86,973.87 |
| Recreation and Aviation: | | | |
| Municipal Golf Course: | | | |
| Salaries | \$23,454.45 | | |
| Expenses | 11,304.06 | | |
| | | <hr/> | 34,758.51 |
| Athletic Field: | | | |
| Salaries | \$11,520.92 | | |
| Expenses | 3,417.66 | | |
| | | <hr/> | 14,938.58 |
| Aviation Field: | | | |
| Salaries | \$470.64 | | |
| Expenses | 389.62 | | |
| | | <hr/> | 860.26 |

Schedule J—6 (Continued)

CITY OF MANCHESTER, NEW HAMPSHIRE
CITY TREASURER'S DEPARTMENTSCHEDULE OF RECORDED CASH DISBURSEMENTS
CHARGED TO REVENUE APPROPRIATION
ACCOUNTS

For the Year Ended December 31, 1953

Parks and Playgrounds:

Salaries:

| | |
|----------------------|------------|
| Superintendent | \$4,527.25 |
| Others | 74,452.23 |
| Bath Houses | 8,294.54 |
| Playgrounds | 3,880.00 |

\$91,154.02

Expenses 26,467.96

117,621.98

Improvements to Parks and School Yards:

| | |
|----------------|------------|
| Salaries | \$3,468.27 |
| Expenses | 26,531.73 |

30,000.00

New equipment 6,061.08

Unclassified:

| | |
|---------------------------------------|------------|
| Pensions | 146,341.58 |
| Revising ordinances | 1,500.00 |
| Damages and claims | 13,942.99 |
| Patriotic purposes | 1,356.95 |
| Printing | 2,664.79 |
| Incidentals | 21,110.01 |
| Municipal audit | 2,300.00 |
| Refunds | 762.74 |
| Firemen's State Pension Fund | 41,256.92 |
| Police State Pension Fund | 26,720.56 |
| Teachers' State Pension Fund | 74,065.04 |
| Fire insurance—Public Buildings | 17,549.48 |
| Publicity Funds | 2,075.00 |
| Cash donations | 110.00 |
| Animal Rescue League | 400.00 |

Public Service Enterprises:

Water Works:

Salaries:

| | |
|--------------------------------|------------|
| Board members | \$1,600.00 |
| Superintendent | 7,827.50 |
| Assistant Superintendent | 5,295.50 |
| Others | 239,862.48 |
| Pensions | 12,296.78 |

\$266,882.26

Expenses 357,836.99

624,719.25

Schedule J—6 (Concluded)

CITY OF MANCHESTER, NEW HAMPSHIRE
CITY TREASURER'S DEPARTMENTSCHEDULE OF RECORDED CASH DISBURSEMENTS
CHARGED TO REVENUE APPROPRIATION
ACCOUNTS

For the Year Ended December 31, 1953

| | | |
|---|-------------|------------------------------|
| Public Scales : | | |
| Salaries | \$3,227.54 | |
| Expenses | 163.70 | |
| | <hr/> | 3,391.24 |
| Cemeteries : | | |
| Salaries | \$68,765.17 | |
| Expenses | 19,588.16 | |
| | <hr/> | 88,353.33 |
| Maturing principal and interest : | | |
| Principal : | | |
| Serial bonds | | 459,000.00 |
| Interest : | | |
| Temporary loans | \$18,039.47 | |
| Bonds | 66,085.00 | |
| | <hr/> | 84,124.47 |
| Other Governmental Units : | | |
| Hillsborough County Tax | | 468,825.24 |
| State Per Capita School Tax | | 13,796.00 |
| | | <hr/> |
| Total Recorded Cash Disbursements Charged to Revenue Appropriation Accounts, Exhibit J | | <u><u>\$7,390,402.30</u></u> |

Schedule J—7

CITY OF MANCHESTER, NEW HAMPSHIRE
CITY TREASURER'S DEPARTMENT
SCHEDULE OF RECORDED DISBURSEMENTS
CHARGED TO NON-REVENUE ACCOUNTS

For the Year Ended December 31, 1953

| | | |
|---|-------------|-------------|
| Non-Revenue Accounts payable, December 31, 1952 | | \$19,543.23 |
| Non-Revenue Appropriations: | | |
| Highway Department: | | |
| New Highways: | | |
| Salaries | \$39,207.12 | |
| New Sidewalks: | | |
| Salaries | 101.06 | |
| New Sewers: | | |
| Salaries | \$32,669.41 | |
| Expenses | 357.06 | |
| | 33,026.47 | |
| Rockland Avenue Sewer: | | |
| Expenses | 310.37 | |
| Cemetery Brook Sewer: | | |
| Salaries | \$1,629.30 | |
| Expenses | 6,199.09 | |
| | 7,828.39 | |
| South Beech Street Storm Drain: | | |
| Salaries | \$2,672.20 | |
| Expenses | 148.67 | |
| | 2,820.87 | |
| Blodget Street Storm Drain: | | |
| Salaries | \$19,118.25 | |
| Expenses | 11,883.28 | |
| | 31,001.53 | |
| Highway Resurfacing: | | |
| Salaries | \$16,946.33 | |
| Expenses | 31,070.28 | |
| | 48,016.61 | |
| Permanent Improvements to Bridges: | | |
| Salaries | \$3,851.14 | |
| Expenses | 16,933.40 | |
| | 20,784.54 | |
| Granite Street Bridge: | | |
| Expenses | 7,972.40 | |
| Second Street Bridge: | | |
| Expenses | 762.75 | |

Schedule J—7 (Concluded)

CITY OF MANCHESTER, NEW HAMPSHIRE
CITY TREASURER'S DEPARTMENT
SCHEDULE OF RECORDED DISBURSEMENTS
CHARGED TO NON-REVENUE ACCOUNTS

For the Year Ended December 31, 1953

Non-Revenue Appropriations (Concluded):

| | | | |
|--|------------|--------------|--|
| Peabody Avenue Bridge: | | | |
| Expenses | 4,382.23 | | |
| | | \$196,214.34 | |
| Building Department: | | | |
| Permanent Improvements to Public Buildings: | | | |
| Salaries | \$3,292.16 | | |
| Expenses | 3,758.53 | | |
| | | \$7,050.69 | |
| Parks and Playgrounds Department: | | | |
| General Permanent Improvements: | | | |
| Salaries | \$1.21 | | |
| New West High School Field House, Bleacher, and Grandstand: | | | |
| Salaries | \$50.00 | | |
| Expenses | 542.29 | | |
| | | 592.29 | |
| | | 593.50 | |
| Recreation and Aviation Department: | | | |
| Airport: | | | |
| Expenses | | 64.75 | |
| Total Non-Revenue Appropriations | | \$203,923.28 | |
| Total Recorded Cash Disbursements Charged to Non-Revenue Accounts | | \$223,466.51 | |

CITY OF MANCHESTER, NEW HAMPSHIRE
 TAX COLLECTOR'S DEPARTMENT
 SCHEDULE OF RECORDED CASH RECEIPTS

For the Year Ended December 31, 1953

| | <u>Property Taxes</u> | <u>Poll Taxes</u> | <u>Total</u> |
|---|---------------------------|-----------------------|-----------------------|
| Credited to Balance Sheet—Revenue Accounts: | | | |
| City tax levies: | | | |
| 1947 ..... | ..... | \$58.00 | \$58.00 |
| 1948 | \$83.00 | 230.00 | 313.00 |
| 1949 | 84.27 | 424.00 | 508.27 |
| 1950 | 583.00 | 694.00 | 1,277.00 |
| 1951 | 279.91 | 1,264.00 | 1,543.91 |
| 1952 | 341,074.85 | 8,676.00 | 349,750.85 |
| 1953 | 5,551,596.31 | 58,478.00 | 5,610,074.31 |
| | <u>\$5,893,701.34</u> | <u>\$69,824.00</u> | <u>\$5,963,525.34</u> |
| State of New Hampshire Head Taxes | | \$385.00 | |
| 1951 | | 30,285.00 | |
| 1952 | | 181,590.00 | |
| 1953 | | | 212,260.00 |
| Cost on State Head Taxes | | | 3,489.50 |

| | | |
|--|---------------|------------------------------|
| Tax Titles and Tax Deeds Redeemed: | | |
| Tax Titles | \$5,223.72 | |
| Tax Deeds | <u>484.02</u> | |
| | | <u>5,707.74</u> |
| Total cash receipts credited to Balance Sheet— | | |
| Revenue Accounts | | \$6,184,982.58 |
| Credited to Estimated Revenue Account: | | |
| Interest and costs: | | |
| Interest on deferred taxes | \$6,945.00 | |
| Interest on Tax Titles redeemed | 216.39 | |
| Costs on deferred taxes | 3,978.21 | |
| Costs on Tax Titles redeemed | 222.30 | |
| Administration costs on real estate | 30.00 | |
| Total cash receipts credited to Estimated Revenue Account | | <u>11,391.90</u> |
| Total Tax Collector's Department Recorded Cash Receipts Transferred to City Treasurer's Department | | |
| | | <u><u>\$6,196,374.48</u></u> |

Schedule J—9

CITY OF MANCHESTER, NEW HAMPSHIRE
SCHEDULE OF CITY CLERK'S DEPARTMENT
RECORDED CASH RECEIPTS

For the Year Ended December 31, 1953

Credited to Balance Sheet—Revenue Account:

| | |
|---------------------------|----------|
| Licenses paid in advance: | |
| Sunday—1954 | \$523.50 |

Credited to Estimated Revenue Accounts:

Licenses:

| | | |
|-----------------------------------|--------------|--|
| Motor vehicle | \$277,796.71 | |
| Pool, billiard, and bowling | 463.50 | |
| Amusement, Sunday, etc. | 5,079.25 | |
| Dog | 7,478.50 | |
| Taxi, jobs, and teams | 262.50 | |
| Junk dealer | 218.00 | |
| | \$291,298.46 | |

Permits and Services:

| | | |
|----------------------------------|-----------|--|
| Writs | \$32.00 | |
| Marriages | 2,250.00 | |
| Corporations and partnerships .. | 14.00 | |
| Sewers | 4,989.21 | |
| Assignment of wages | 3.50 | |
| Mortgages | 4,212.00 | |
| Conditional sales | 4,163.00 | |
| Bill of sales | 9.00 | |
| | 15,672.71 | |

Discharges:

| | | |
|-------------------------|----------|--|
| Mortgages | \$591.50 | |
| Conditional sales | 57.00 | |
| | 648.50 | |

Miscellaneous:

| | | |
|---|------------|--|
| Public Comfort Station, certifications, candi- dacy filings, etc. | 3,992.04 | |
| | 311,611.71 | |

| | |
|---|--------------|
| Total City Clerk's Department, Recorded Cash Receipts Trans- ferred to City Treasurer's Department | \$312,135.21 |
|---|--------------|

Schedule J—10

CITY OF MANCHESTER, NEW HAMPSHIRE

MUNICIPAL COURT

STATEMENT OF RECORDED CASH TRANSACTIONS

For the Year Ended December 31, 1953

| | | |
|---|-------------|--------------------|
| Cash receipts, fines and forfeits | | \$34,939.46 |
| Deduct: | | |
| Cash disbursements: | | |
| State of New Hampshire: | | |
| Vehicle Department | \$13,475.00 | |
| Other departments | 311.50 | |
| | <hr/> | \$13,786.50 |
| Witness fees | | 1,797.40 |
| Reading complaints, attorneys, and other fees | | 871.60 |
| Bail and other refunds | | 67.24 |
| Clerical services | | 2,023.50 |
| Office supplies and expense | | 906.16 |
| Equipment | | 71.85 |
| Miscellaneous | | 178.94 |
| | <hr/> | 19,703.19 |
| Net Cash Transferred to City Treasurer's Department | | <u>\$15,236.27</u> |

Schedule J—11

CITY OF MANCHESTER, NEW HAMPSHIRE

CITY SCALES DEPARTMENT

SCHEDULE OF RECORDED CASH RECEIPTS
CREDITED TO ESTIMATED REVENUE ACCOUNT

For the Year Ended December 31, 1953

Receipts:

| | |
|--|-----------------|
| January | \$6.60 |
| February | 6.90 |
| March | 4.70 |
| April | 4.10 |
| May | 2.90 |
| June | 3.50 |
| July | 4.40 |
| August | 28.40 |
| September | 30.20 |
| October | 13.60 |
| November | 9.10 |
| December | 7.80 |
| <hr/> | |
| Total City Scales Department Recorded Cash Receipts Transferred to City Treasurer's Department | <u>\$122.20</u> |

Schedule J—12

CITY OF MANCHESTER, NEW HAMPSHIRE

CITY AUDITOR'S DEPARTMENT

SUMMARY OF ENTRIES RECORDING TRANSFERS
FROM NON-REVENUE CASH ACCOUNT TO
REVENUE CASH ACCOUNT

For the Year Ended December 31, 1953

Non-Revenue Appropriation:

| | |
|---|-------------|
| Highway Department: | |
| New Highways | \$60,792.88 |
| New Sidewalks | 105.01 |
| New Sewers | 41,974.85 |
| New Sewers, Rockland Avenue | 24.05 |
| Cemetery Brook Sewer Project | 2,279.98 |
| South Beech Street Storm Drain | 3,738.20 |
| Blodget Street Storm Drain | 22,902.60 |
| Highway Resurfacing | 57,782.26 |
| Permanent Improvements to Bridges | 4,889.41* |
| Granite Street Bridge | 598.45 |
| Second Street Bridge | 36.23 |
| Peabody Avenue Bridge | 208.15 |

| | |
|--|---------------------|
| Total Cash Transfer, Non-Revenue Cash Account to Revenue Cash Account | <u>\$195,332.08</u> |
|--|---------------------|

* Includes \$1,813.93 originally entered as Second Street Bridge but subsequently transferred to Permanent Improvements to Bridges.

The above transfers represented certain amounts expended by the Highway Department which were properly chargeable against the above Non-Revenue Appropriation accounts.

Exhibit K

CITY OF MANCHESTER, NEW HAMPSHIRE
STATEMENT OF TAX RATES AND TAX LEVIES
For the Years 1935 to 1953, Inclusive

| Years | Valuation | Rate Per \$1,000 of Valuation | | | | Tax Levy |
|-------|--------------|-------------------------------|------------|----------|-----------|----------------|
| | | State School Tax | County Tax | City Tax | Total Tax | |
| 1935 | \$92,757,548 | \$3.13 | \$4.12 | \$24.75 | \$32.00 | \$2,968,241.54 |
| 1936 | 85,038,060 | 3.58 | 6.65 | 30.77 | 41.00 | 3,486,565.44 |
| 1937 | 85,165,879 | 3.38 | 5.84 | 29.28 | 38.50 | 3,278,894.64 |
| 1938 | 85,687,111 | 2.23 | 6.13 | 31.39 | 39.75 | 3,406,082.72 |
| 1939 | 86,005,329 | .21 | 9.51 | 30.28 | 40.00 | 3,440,213.16 |
| 1940 | 86,445,329 | .21 | 9.40 | 29.89 | 39.50 | 3,414,598.58 |
| 1941 | 87,358,605 | .19 | 8.38 | 28.93 | 37.50 | 3,275,955.86 |
| 1942 | 88,771,497 | .18 | 6.32 | 29.75 | 36.25 | 3,217,988.65 |
| 1943 | 89,657,189 | .17 | 4.92 | 28.76 | 33.85 | 3,034,917.51 |
| 1944 | 90,254,107 | .16 | 4.63 | 28.46 | 33.25 | 3,000,971.01 |
| 1945 | 90,670,488 | .15 | 4.14 | 28.71 | 33.00 | 2,992,130.84 |
| 1946 | 93,929,433 | .14 | 4.32 | 31.24 | 35.70 | 3,353,286.23 |
| 1947 | 105,524,315 | .12 | 4.31 | 32.57 | 37.00 | 3,945,104.78 |
| 1948 | 110,104,052 | .11 | 4.99 | 34.90 | 40.00 | 4,410,442.28 |
| 1949 | 111,306,153 | .10 | 3.85 | 36.65 | 40.60 | 4,525,308.39 |
| 1950 | 114,938,691 | .10 | 3.75 | 36.15 | 40.00 | 4,597,547.64 |
| 1951 | 121,851,507 | .10 | 4.83 | 36.07 | 41.00 | 4,995,916.94 |
| 1952 | 125,165,364 | .10 | 4.91 | 38.79 | 43.80 | 5,482,245.50 |
| 1953 | 127,623,852 | .11 | 3.67 | 43.22 | 47.00 | 5,998,326.01 |

