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Public Document

CITY OF  
**MANCHESTER**  
NEW HAMPSHIRE



ANNUAL REPORT

For the Year 1959



Thirty-Ninth  
ANNUAL REPORT  
of the  
CITY OF MANCHESTER  
NEW HAMPSHIRE



For the Fiscal Year Ending  
DECEMBER 31, 1959

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# MANCHESTER CITY GOVERNMENT

1959

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## *Mayor*

JOSAPHAT T. BENOIT ..... Office, City Hall  
Chosen at election in November, 1957. Salary, \$6,000 per annum.

## *Mayor's Secretary*

Madeline A. Gladu ..... Office, City Hall  
Appointed by the Mayor. Salary, \$3,633 per annum.

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## *Aldermen*

- Ward 1. Charles A. Hunt
- Ward 2. George J. Baker
- Ward 3. Thomas J. Enright
- Ward 4. J. Paul Goulet
- Ward 5. George W. Smith
- Ward 6. John F. McGranahan
- Ward 7. Edward Cassidy
- Ward 8. Emile Simard
- Ward 9. Francis J. Wilcox
- Ward 10. Herve A. Lacerte
- Ward 11. Joseph P. Lyons
- Ward 12. George A. Gauthier
- Ward 13. Germain P. Dupont
- Ward 14. Timothy K. O'Connor

## STANDING COMMITTEES

*Board of Aldermen*

1958-1959

First Named is Chairman

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Accounts—O'Connor, McGranahan, Gauthier  
 Bills on Second Reading—Smith, Baker, Dupont  
 Cemeteries—Baker, Hunt, Wilcox, Lacerte, Lyons  
 Claims—Wilcox, Lacerte, Gauthier  
 Enrollment—Cassidy, Smith, Lyons  
 Finance—The Mayor, Hunt, Baker, Enright, Smith, McGranahan,  
           Cassidy, Simard, Wilcox, Lacerte  
 Lands and Buildings—Cassidy, Enright, Dupont  
 Licenses—Simard, Smith, Dupont  
 Street Lighting—McGranahan, O'Connor, Gauthier  
 Streets and Sewers—Simard, Baker, O'Connor  
 Recreation and Aviation—Baker, Simard  
 Minor Offices—Hunt, Goulet, Wilcox  
 Radio—O'Connor, Goulet, Lyons  
 Special Tax—Lacerte, Gauthier, Lyons  
 Traffic—Enright, McGranahan, Wilcox, Lacerte, Dupont  
 Joint School Building Committee—Enright, Smith, Dupont

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*Finance Commission*

Albert D. Poisson, Chairman ..... Term expires January, 1960  
 James B. Sullivan, Clerk ..... Term expires January, 1961  
 Leonard F. Clements ..... Term expires January, 1962  
           Appointed by Governor for a term of 3 years.

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*City Auditor*

Armand E. Tetu ..... Office, City Hall  
           Appointed by Mayor and confirmed by Board of Aldermen in  
           January annually. Salary, \$5,758 per annum.

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*City Treasurer*

James P. Bourne ..... Office, City Hall  
           Elected by Board of Mayor and Aldermen in January biennially.  
           Salary, \$5,558 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, \$4,898 per annum.

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*Custodian of Deeded Property*

J. Charles Durette ..... Office, City Hall  
 Term begins June 1. Salary, \$660 per annum.

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*Assessors*

Gerard E. Croteau ..... Term expires January, 1963  
 Henry J. McLaughlin ..... Term expires January, 1965  
 Charles W. Partridge, Chairman ..... Term expires January, 1961  
 One member elected by the Board of Mayor and Aldermen biennially,  
 in the month of January for a term of six years. Salary: Chairman, \$5,888.  
 Members of Board. \$5,558. per annum.

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*City Solicitor*

J. Francis Roche ..... 48 Hanover Street  
 Elected by Board of Mayor and Aldermen in January biennially.  
 Salary, \$3,908 per annum.

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*City Clerk*

Michael J. Quinn ..... Office, City Hall  
 Elected by Board of Mayor and Aldermen in January biennially.  
 Salary, \$6,208 per annum.

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*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, \$5,572 per annum. Term expires April, 1963.

*Registrars of Voters*

Donat H. Richer .....	Term expires May, 1962
James F. Berry, Clerk .....	Term expires May, 1960
Harry R. Bennett, Chairman .....	Term expires May, 1961
Pauline A. Sullivan, Deputy Registrar.	

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*

Harry W. Berquist .....	Term expires September, 1959
Richard L. Murphy, Clerk .....	Term expires September, 1960
Robert W. Morin, Chairman .....	Term expires September, 1961
Appointed by the Governor for a term of three years. Salary: Chairman, \$150 per annum; Members of Commission, \$100 per annum.	

*Chief of Police*

Francis P. McGranaghan .....	Office at Police Station
Appointed by Commissioners. Salary, \$7,562 per annum.	

*Deputy Chief of Police*

Patrick J. Foley .....	Office at Police Station
Appointed by Commissioners. Salary, \$6,152 per annum.	

*Municipal Court*

Alfred J. Chretien, Justice .....	Salary, \$5,100 per annum
William L. Phinney, Associate .....	Salary, \$2,000 per annum
Appointed by Governor. Term until 70 years of age.	
Arthur J. Costakis, Clerk .....	Salary, \$3,300 per annum
Frank Lamarre, Chief Probation Officer .....	Salary, \$5,75+ per annum
George E. McElroy, Probation Officer .....	Salary, \$5.75+ per annum
Appointed by Justice. Term not limited.	



*Fire Commissioners*

Arthur J. Connelly, Chairman ..... Term expires May, 1962  
 Arthur E. Thibodeau ..... Term expires May, 1960  
 Arthur B. Colby, Clerk ..... Term expires May, 1961

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.

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*Chief Engineer*

Edward J. Grady ..... Office, Central Station, Vine Street  
 Elected by Board of Fire Commissioners. Salary, \$6,458 per annum

*Deputy Chief Engineers*

John F. O'Malley ..... Salary, \$5,228 per annum  
 William F. Kelley ..... Salary, \$5,118 per annum  
 Henry T. Provost ..... Salary, \$5,173 per annum  
 Ovila J. Gagne ..... Salary, \$4,898 per annum

Elected by Board of Fire Commissioners

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*Sealer of Weights and Measures*

Fernand W. Genest ..... Office, City Scales, Franklin Street  
 Appointed by the Mayor and confirmed by the Board of Aldermen.  
 Term indefinite. Salary, \$4,315 per annum

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*Board of Health*

Adolphe J. Provost, M.D., Chairman ..... Term expires February 1, 1962  
 Jules O. Gagnon, M.D., Clerk ..... Term expires February 1, 1960  
 Murray H. Towle, M.D. .... Term expires February 1, 1961

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.

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*Health Officer*

James J. Powers, M.D. .... Salary, \$9,208 per annum  
 Appointed by Board of Health.

### *Board of Examiners of Plumbers*

Leo R. Marchand, (Master) .....	Term expires January 1, 1961
Hugh Taylor, (Journeyman) .....	Term expires January 1, 1961
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.

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### *City Physician*

Paul E. Bouthillier, M.D. .... Office, 25 Salmon Street  
 Elected by vote of the Board of Mayor and Aldermen in January biennially.  
 Salary, \$3,208 per annum.

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### *Department of Highways*

Joseph P. O'Brien, Chairman ..... Term expires January, 1962  
 Romeo V. Chagnon ..... Term expires January, 1960  
 Warren A. Bodwell, Clerk ..... Term expires January, 1961

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, \$8,562 per annum

### *Assistant Surveyor*

John F. Martin  
 Elected by the Commissioners of Department of Highways  
 Salary, \$6,708 per annum.

*Commissioner of Charities*

Leonello Breton ..... Office, City Hall  
 Elected biennially at municipal election. Salary, \$5,558 per annum

*School Committee*

Josaphat T. Benoit, Mayor, ex-officio, Chairman  
 Ward 1. Kathleen B. Walsh  
 Ward 2. Walter F. Healy  
 Ward 3. Nick Hart  
 Ward 4. Genevieve D. Jarvis  
 Ward 5. Charles F. Cote  
 Ward 6. Barbara C. Hammond  
 Ward 7. Clarence R. Cote\*  
 Ward 8. Joseph A. Bouchard  
 Ward 9. Henry J. Gagnon  
 Ward 10. James A. Pollock, Vice-Chairman  
 Ward 11. Carleton B. Perry, Jr.  
 Ward 12. Jean A. J. Chretien  
 Ward 13. Robert E. Chenard  
 Ward 14. John L. MacDonald

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\*Resigned. Succeeded by Alpee J. Peloquin, February 3, 1959.

Chosen at the election in November, 1957, for a term of two years.  
 Salary, \$200 per annum.

J. Leo Dery ..... Clerk of Board  
 Appointed biennially by the Board. Salary, \$1,800 per annum.

*Superintendent of Schools*

John T. McDonald ..... Office, 88 Lowell Street  
 Term expires August 31, 1961. Salary, \$8,708 per annum. \$6,208 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*

Audrew A. Dominick ..... Term expires July 1, 1962  
 Nominated by members of School Board and elected by State Board of Education. Salary, \$7,262 per annum, \$4,762 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

Ralph A. McIninch .....	Term expires October 1, 1963
Wilfred J. Lessard .....	Term expires October 1, 1964
Aretas B. Carpenter .....	Term expires October 1, 1965
Barbara Johnson Stearns .....	Term expires October 1, 1966
Maurice F. Devine .....	Term expires October 1, 1960
John J. Sheehan .....	Term expires October 1, 1961
Mrs. Mary C. Manning .....	Term expires October 1, 1962

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*

David Dorman ..... Salary, \$6,208 per annum  
Elected by the Trustees of Library.

## *Water Commissioners*

Josaphat T. Benoit, Mayor, ex-officio

Roland R. Tessier .....	Term expires January, 1962
Roger J. Crowley .....	Term expires January, 1963
Charles A. Burke .....	Term expires January, 1964
Murray H. Towle, Chairman .....	Term expires January, 1965
Arthur H. St. Germain, Clerk .....	Term expires January, 1960
Charles B. McLaughlin .....	Term expires January, 1961

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*

James A. Sweeney ..... Office, 281 Lincoln St.  
Chosen by Water Commissioners annually. Salary, \$8,512 per annum.

## *Assistant Superintendent*

Clarence L. Ahlgren ..... Salary, \$6,708 per annum

*Trustees Board of Recreation and Aviation*

George J. Baker .....	Term expires January 1, 1960
Emile Simard .....	Term expires January 1, 1960
Arthur A. Phaneuf, Clerk .....	Term expires March 1, 1962
Thomas J. Hartnett, Chairman .....	Term expires March 1, 1960
*Samuel Green .....	Term expires March 1, 1961

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\*Resigned. Successor, John S. Gikas

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, \$5,208 annually.

*City Planning Board*

Ex-Officio Members

Josaphat T. Benoit, Mayor. Term until succeeded.

George J. Baker, Alderman. Term expires January 1, 1960

Romeo F. Dusseault, Surveyor. Term until successor is appointed.

Walter S. Little .....	Term expires May 1, 1961
William H. Craig, Jr. ....	Term expires May 1, 1962
Edward T. McShane, Chairman .....	Term expires May 1, 1963
Maurice Silver .....	Term expires May 1, 1964
Gerard A. Therrien .....	Term expires May 1, 1960
John D. Betley .....	Term expires May 1, 1960

Established by ordinance, December 3, 1956 as amended May 18 1954. Six members appointed by the Mayor and confirmed by the Board of Aldermen for a term of six years. The Mayor; one member of the Board of Aldermen selected by it, an administrative official appointed by the Mayor to serve as ex-officio members for a term of two years.

*City Planner*

S. Robert Caso

Appointed by City Planning Board

Salary, \$8,188 per annum

### *Board of Adjustment*

Arthur F. Vytal, Records Clerk .....	Term expires March 1, 1961
Sylvester J. Foley, Clerk .....	Term expires March 1, 1962
Oscar H. Lein .....	Term expires March 1, 1963
Adrian D. Manseau, Chairman .....	Term expires March 1, 1964
John Joseph Lacey .....	Term expires March 1, 1960
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*

*Harry G. Bentas .....	Term expires December 31, 1960
Eugene A. Manseau .....	Term expires December 31, 1961
Louis Goldstein .....	Term expires December 31, 1962
Conrad Danais .....	Term expires December 31, 1963
Thomas B. O'Malley, Chairman .....	Term expires December 31, 1959

\*Resigned. Succeeded by Joseph S. Jason.

Appointed by the Mayor for a term of five years.

Leo G. Riel, Executive Director

Appointed by Housing Authority

Salary, \$5,920 per annum

### *Trustees of Cemeteries*

Arthur E. Card .....	Term expires January, 1960
Leon H. Rice .....	Term expires January, 1960
Robert J. Jobin .....	Term expires January, 1961
Mary C. Manning .....	Term expires January, 1961
Christos Bobotas .....	Term expires January, 1962
*J. Vincent Broderick .....	Term expires January, 1962
Agnes T. Bryson .....	Term expires January, 1963
Harold M. Worthen .....	Term expires January, 1963

\*Deceased. Martin F. Laughlin, Successor.

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, \$5,208 per annum.	

*Trustees of Cemetery Funds*

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

Ralph A. McIninch ..... Term expires January, 1960  
 J. Fred French, Chairman ..... Term expires January, 1965  
 James P. Bourne, Clerk-Treasurer ..... Salary, \$900 per annum

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

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*City Weigher*

\*Maurice J. Bresnahan ..... Office, City Scales, Franklin Street  
 Elected by vote of Board of Mayor and Aldermen in January, biennially.  
 Salary, \$3,248 per annum

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\*Assistant to Sealer of Weights and Measures.  
 Salary, \$500 per annum

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*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.

Charles S. Nims ..... Term expires June 1, 1963  
 Harry C. Jones ..... Term expires June 1, 1960  
 Josaphat T. Benoit, ex-officio, Chairman  
 James P. Bourne, ex-officio, Treasurer  
 Charles A. Nims, Clerk

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*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*

Robert S. Perkins, Clerk .....	Term expires April 1, 1961
Timothy S. Sheehan .....	Term expires April 1, 1962
John J. Hurley .....	Term expires April 1, 1963
George J. Langlois, Chairman .....	Term expires April 1, 1964
David A. Lamontagne .....	Term expires April 1, 1960

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, \$5,208 annually.

### *Art Commission*

John W. Noga, Clerk .....	Term expires October 1, 1962
Miriam S. Sawyer .....	Term expires October 1, 1960
Francois Trudel Bourcier, Chairman .....	Term expires October 1, 1961

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

### *Industrial Council*

Walter S. Little, Chairman

James L. Mahony, Vice Chairman

Bernard H. Thayer, Secretary

Josaphat T. Benoit, Mayor, ex-officio

Danis Bouchard .....	Leonello Breton
Walter S. Little .....	Marston Head
Benjamin P. Mates .....	James L. Mahony
Bernard J. McQuade .....	William F. McElroy
Leon H. Rice, Sr. ....	Elden Murray
Harold R. Goldberg .....	Louis I. Martel
Bernard H. Thayer .....	Charles S. Parsons

*Roger E. Sundeen*

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

### *Industrial Agent*

Merrill J. Teulon

Appointed by Industrial Council. Salary, \$11,465.00 annually.



*Selectmen*

## WARD 1

Robert F. Hamel

George A. Lang

Charles Samra

## WARD 2

John A. Dowd

Henry F. Goode

Thomas E. Howe

## WARD 3

Armand L. Duhaime

Lewis G. Farmer

James B. Reagan

## WARD 4

James Bolton

Robert A. Partridge

Louis Spear

## WARD 5

Francis W. Downey

Laurence B. Mahoney

Edward J. Walsh

## WARD 6

Ralph Ackerman

George F. Doherty

Edward J. Harlan

## WARD 7

Joseph L. Lemay

Adrien A. Paradis

Alonzo J. Tessier

## WARD 8

Wilfrid J. Bonenfant

Eugene H. Delisle, Jr.

Paul Langton

## WARD 9

Eva Boisvert

Thomas P. King

Edward W. Morris

## WARD 10

Alfred A. Bergeron

Paul G. Gilmartin

Raymond J. Paquette

## WARD 11

Gladys R. Alexander

Robert J. Normand

Roger L. Philibert

## WARD 12

Paul J. Boucher

Albert J. Boutin

Paul J. Gingras

## WARD 13

Roger F. Demers

Edgar E. Geoffrion

Bruno Therrien

## WARD 14

Lewis Foss

Raoul J. St. Jean

Marcel A. Vachon

*Moderators*

- Ward 1. Chester W. Jenks
- Ward 2. Howard E. Baldwin
- Ward 3. Thomas E. Sheehan
- Ward 4. Walter J. Burke
- Ward 5. William S. Vergas
- Ward 6. Joseph R. Myers
- Ward 7. Edgar J. Boulanger
- Ward 8. Walter J. Labore
- Ward 9. Leo O. Boisvert
- Ward 10. Arthur Courtois
- Ward 11. John E. Burns
- Ward 12. Albert A. Labbe
- Ward 13. Rolland L. Chapdelaine
- Ward 14. John A. Burke

Salary, \$25 for each election or primary.

*Ward Clerks*

- Ward 1. Thomas W. Bovaird
- Ward 2. Wilfrid Lachance
- Ward 3. William Looney
- Ward 4. John F. Larkin
- Ward 5. Catherine P. Monaghan
- Ward 6. Frederick A. Searles
- Ward 7. Albina F. Martel
- Ward 8. Germain W. Delisle
- Ward 9. Harry W. Walsh
- Ward 10. Edward J. Boyle
- Ward 11. Francis P. Nourie
- Ward 12. Emile L. Poirier
- Ward 13. Leo A. Blanchette
- Ward 14. Emmett J. Grady

Salary, \$65.00 per year.

CITY OF MANCHESTER  
Schedule of Property in Possession of City  
as of December 31, 1959

BRIDGES			Lands	Buildings	Equipment	Total
Amoskeag Falls Bridge .....			.....	.....	.....	\$250,000.00
Colias Brook Bridge—Bodwell Road .....			.....	.....	.....	7,000.00
Bodwell Road near Colias Ave. (Derry Road) .....			.....	.....	.....	6,000.00
Goffis Falls Bridge—Brown Ave. ....			.....	.....	.....	3,300.00
Brown Ave. at Little Colias .....			.....	.....	.....	3,000.00
Colias Ave. over Colias Brook .....			.....	.....	.....	7,000.00
Dow Street over Lower Canal .....			.....	.....	.....	8,700.00
Dow Street over Upper Canal .....			.....	.....	.....	38,000.00
Dunbarton Road .....			.....	.....	.....	5,000.00
Elm Street Viaduct over B. & M. R. R. ....			.....	.....	.....	50,000.00
Front Street—Black Brook .....			.....	.....	.....	5,000.00
Granite Street over Lower Canal .....			.....	.....	.....	15,000.00
Granite Street over Merrimack River .....			.....	.....	.....	600,000.00
Granite Street over No. Wear Branch B & M .....			.....	.....	.....	17,000.00
Island Pond Road (Outlet) .....			.....	.....	.....	17,000.00
Kelley Street over Piscataquog River .....			.....	.....	.....	400,000.00
Main Street over Piscataquog River .....			.....	.....	.....	40,000.00
Mill Road at Harvey's Mill .....			.....	.....	.....	10,000.00
Notre Dame Bridge—West Bridge .....			.....	.....	.....	800,000.00
Parker Street over No. Wear Branch B & M .....			.....	.....	.....	17,922.00
Peabody Ave. over Portsmouth Branch B & M .....			.....	.....	.....	55,000.00
Queen City Bridge—Queen City Ave. ....			.....	.....	.....	900,000.00
Second Street Bridge—Second Street .....			.....	.....	.....	118,000.00
Second Street Bridge—(North) .....			.....	.....	.....	16,000.00
Stark Street over Lower Canal .....			.....	.....	.....	16,000.00
Stark Street over Upper Canal .....			.....	.....	.....	22,000.00
Webster Road .....			.....	.....	.....	40,000.00
<b>TOTAL</b> .....			.....	.....	.....	<b>\$3,467,222.00</b>

CITY OF MANCHESTER  
Schedule of Property in Possession of City  
as of December 31, 1959

CITY CEMETERIES			
	Lands	Buildings	Total
Anoskeag 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 Ave. ....	100.00	.....	100.00
Pine Grove Cemetery, Bourne-Titus Ave. ....	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 .....	.....	.....	39,227.75
<b>TOTALS</b> .....	<b>\$971,865.00</b>	<b>\$103,890.00</b>	<b>\$1,114,982.75</b>
FIRE STATIONS			
	Lands	Buildings	Total
Candia Road, Hose House .....	.....	800.00	800.00
Central Station, Vine Street .....	\$50,500.00	199,560.00	360,850.10
Lake Avenue Engine House .....	3,500.00	32,000.00	42,737.50
Main Street Engine House .....	4,500.00	32,000.00	57,089.00
Mammoth Road Hose House (not used) .....	900.00	.....	900.00
Nashua-Maple Streets Hose House .....	2,590.00	8,500.00	11,090.00
Rimmon Street Engine House .....	1,200.00	28,800.00	76,162.50
Rimmonville Street Engine House .....	1,200.00	30,800.00	62,400.00
South Elm Street Engine House .....	880.00	6,100.00	21,367.50
South Main Street Engine House .....	1,200.00	30,000.00	44,000.00
Webster Street Engine House .....	2,650.00	30,000.00	51,025.00
Wilson Hill Engine House, Weston .....	1,500.00	23,000.00	83,675.00
Weston Street Drill Tower .....	.....	.....	41,400.00
Fire Alarm Signal System .....	.....	.....	5,500.00
<b>TOTALS</b> .....	<b>\$70,620.00</b>	<b>426,500.00</b>	<b>\$999,571.60</b>

CITY OF MANCHESTER  
Schedule of Property in Possession of City  
as of December 31, 1959

SCHOOLS	Land	Buildings	Books	Equipment		Total
Administration Building, 88 Lowell Street	\$10,000.00	\$20,000.00	.....	\$21,450.00		\$51,450.00
Amoskeag School, 121 Front Street	900.00	20,000.00	3,829.00	3,905.00		30,634.00
Ash Street School, 115 Ash Street	21,800.00	57,000.00	10,119.00	8,517.00		97,436.00
Bakersville School, 20 Elm	9,000.00	120,000.00	12,934.00	8,532.00		150,466.00
Brown School, 435 Amory Street	7,800.00	52,000.00	9,706.00	6,824.00		76,330.00
Central High School—Concord-Beech Streets	29,700.00	320,300.00	111,709.00	72,722.00		534,431.00
Chandler Street School, 49 Ashland Street	5,540.00	50,000.00	9,787.00	7,053.00		72,380.00
Franklin Street School, 255 Franklin Street	24,000.00	273,800.00	9,732.00	11,529.00		319,061.00
Goff's Falls School, 3109 Brown Avenue	2,000.00	28,000.00	6,192.00	2,806.00		38,998.00
Gosler School, Gosler Park	.....	270,500.00	6,721.00	15,995.00		293,216.00
Hallsville School, Jewett-Hayward Streets	4,400.00	59,200.00	14,773.00	13,313.00		91,686.00
Harvey District School, South Willow Street	100.00	12,000.00	.....	.....		12,100.00
Highland School, 132 Titus Avenue	3,915.00	70,000.00	7,831.00	6,275.00		88,021.00
Jewett Street School, Jewett Street	19,510.00	270,500.00	7,594.00	14,911.00		312,855.00
Lincoln Street School, 490 Lincoln Street	20,000.00	57,000.00	9,882.00	6,852.00		93,734.00
Maynard School, 455 Union Street	9,000.00	73,000.00	9,668.00	7,767.00		101,435.00
Memorial High School, Porter Street	50,000.00	.....	.....	.....		50,000.00
Parker School, 435 South Main Street	6,000.00	40,000.00	8,623.00	7,248.00		61,871.00
Pearl Street School, 332 Pearl Street	4,260.00	25,000.00	8,036.00	40,299.00		74,600.00
Practical Arts High School, Concord Street	32,780.00	1,192,000.00	.....	3,003.00		1,224,780.00
Rimmon School, Dubuque-Amory Streets	4,150.00	35,000.00	.....	.....		39,150.00
Smyth Road School, Smyth-Brace Roads	15,000.00	270,500.00	7,700.00	15,124.00		308,324.00
Stark District School, River Road	500.00	1,800.00	.....	.....		2,300.00
Straw School, 608 Chestnut Street	16,200.00	45,000.00	10,062.00	7,640.00		78,902.00
Varnoy School, 34 Varnoy Street	8,560.00	50,000.00	11,302.00	8,838.00		78,700.00
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	16,905.00	5,706.00		222,611.00
West Side High, 9 Notre Dame Avenue	16,680.00	1,146,320.00	38,622.00	31,133.00		1,232,755.00
West High Memorial Field, Main Street	60,000.00	9,946.00	.....	.....		69,946.00
Weston School, 1066 Hanover Street	3,500.00	107,000.00	5,603.00	7,271.00		123,374.00
Wilson School, 401 Wilson Street	8,320.00	92,000.00	11,785.00	9,283.00		121,388.00
Youngsville School, 1600 Candia Road	2,000.00	53,000.00	6,886.00	7,209.00		69,095.00
Manual Training Equipment (High School)	.....	.....	.....	129,183.00		129,183.00
Manual Training Equipment (5 grammar schools)	.....	.....	.....	10,457.50		10,457.50
Household Economics	.....	.....	.....	38,483.00		38,483.00
Storehouse and Juniors' Supplies	.....	.....	12,175.00	20,609.00		32,784.00
TOTALS	\$462,370.00	\$5,282,866.00	\$370,516.00	\$509,638.50		\$6,625,390.50

CITY OF MANCHESTER  
Schedule of Property in Possession of City  
as of December 31, 1959

PUBLIC BUILDINGS

	Lands	Buildings	Equipment and Supplies	Total
City Hall .....	\$350,000.00	\$110,000.00	.....	\$460,000.00
Mayor .....	.....	.....	1,701.46	1,701.46
Aldermen .....	.....	.....	884.00	884.00
Auditor .....	.....	.....	19,966.20	19,966.20
Treasurer .....	.....	.....	7,744.10	7,744.10
Parking Meter .....	.....	.....	132,544.44	132,544.44
Tax Collector .....	.....	.....	20,029.51	20,029.51
Assessors .....	.....	.....	70,258.31	70,258.31
City Clerk .....	.....	.....	25,610.00	25,610.00
Board of Registrars .....	.....	.....	2,043.00	2,043.00
Planning Board .....	.....	.....	17,681.07	17,681.07
Zoning Board of Adjustment .....	.....	.....	232.50	232.50
City Hall, Auditorium and Janitors' Supplies .....	.....	.....	3,483.00	3,483.00
Building Department (Office) .....	.....	.....	4,622.92	4,622.92
Charities .....	.....	.....	7,090.60	7,090.60
Purchasing Agent (not in use) .....	.....	.....	333.95	333.95
City Solicitor, 48 Hanover Street .....	.....	.....	856.41	856.41
Civil Defense, 1800 Elm Street .....	.....	.....	23,519.87	23,519.87
Industrial Council, 57 Market Street .....	.....	.....	2,352.10	2,352.10
Police Station, Chestnut Street .....	19,250.00	78,750.00	129,647.41	227,647.41
Municipal Court: .....	.....	.....	5,826.73	5,826.73
Old Court House .....	27,000.00	28,000.00	327.20	55,327.20
Health Department .....	.....	.....	21,305.09	21,305.09
Probation Department .....	.....	.....	3,667.64	3,667.64
Old Bakery Building, Carpenter Shop .....	2,000.00	18,000.00	15,473.26	35,473.26
Highway Department, Garage and Incinerator .....	60,000.00	440,000.00	985,370.15	1,485,370.15
Carpenter Memorial Library .....	71,400.00	328,600.00	713,671.29	1,113,671.29
Golf Course, Mammoth Road .....	132,200.00	24,000.00	28,430.00	184,630.00
Public Scales, Franklin Street .....	.....	7,000.00	1,180.25	8,180.25
Scaler of Weights and Measures .....	.....	.....	2,287.52	2,287.52
Water Department, 281 Lincoln Street .....	1,139,062.52	1,332,488.47	323,297.87	2,794,848.86
Distribution System .....	.....	.....	6,187,210.56	6,187,210.56
TOTALS .....	\$1,800,912.52	\$2,366,838.47	\$8,758,960.41	\$12,926,711.40

CITY OF MANCHESTER  
Schedule of Property in Possession of City  
as of December 31, 1959

CITY OF MANCHESTER

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PARKS AND PLAYGROUNDS			Buildings	Equipment	Total
	Lands				
Brown Avenue Land .....	\$310.00				\$310.00
Clysal Lake Bath House, Bodwell Road .....	\$15,760.00		\$40,000.00		\$55,760.00
Derryfield Park, Bridge Street .....	114,000.00		9,130.00		123,130.00
Gossler Park, Blucher-Dubuque 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
Hartnett Memorial Parking Lot .....	259,200.00				259,200.00
Hunt Memorial Pool .....			112,000.00		112,000.00
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		200,000.00
Merrimack Common, Elm Street .....	769,500.00				769,500.00
Merrimack Common, Soldier's Monument .....			25,000.00		25,000.00
Merrimack Common, Public Comfort Station .....			15,000.00		15,000.00
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, Waller 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 Playgrounds, Queen City-Brown Avenue .....			35,000.00		35,000.00
Recreation Grounds, Golfstown Road .....	10,000.00				10,000.00
Rock Rimonon 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 Avenue .....	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 Park, Lake Avenue-Mammoth Road .....	11,000.00				11,000.00
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
Varney Memorial Monument (Derryfield Park) .....			5,700.00		5,700.00
Victory Park, Concord-Amherst 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
Parks and Playgrounds, Supplies and Equipment .....					
Front Black Brook Pond .....	7,500.00				7,500.00
Golfstown Road, Rear .....	500.00				500.00
TOTALS .....	\$2,163,205.00		\$707,780.00	\$222,048.34	\$3,093,033.34

\*Improvements \$14,800.00

\*\*Improvements \$10,000.00.



## CITY OF MANCHESTER

Schedule of Property in Possession of City  
as of December 31, 1959

MISCELLANEOUS						
	Lands	Buildings	Equipment	Total		
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 .....	23,720.00	63,440.00	.....	88,160.00		
Parking Lot, Franklin and Granite Streets .....	93,000.00	.....	\$1,000.00	93,000.00		
Property Deeded to City for Non-Payment of Taxes .....	22,020.00	1,465.00	.....	23,485.00		
Public Housing:						
Rock Rimmon .....	91,750.00	1,999,950.00	.....	2,091,700.00		
Elmwood Gardens .....	109,485.00	1,854,745.00	.....	1,964,230.00		
TOTALS .....	\$342,175.00	\$3,928,900.00	\$1,000.00	\$4,272,075.00		

  

GENERAL SUMMARY						
	Bridges	Lands	Buildings	Books	Equipment	Total
City Bridges .....	\$3,467,222.00	.....	.....	.....	.....	\$3,467,222.00
City Cemeteries .....	.....	971,865.00	103,890.00	.....	39,227.75	1,114,982.75
Fire Stations .....	.....	70,020.00	426,500.00	.....	502,451.60	999,571.60
Schools .....	.....	462,370.00	5,282,866.00	370,516.00	509,638.50	6,625,390.50
Public Buildings .....	.....	1,800,912.52	2,366,838.47	.....	8,758,960.41	12,926,711.40
Parks and Playgrounds .....	.....	2,163,205.00	707,780.00	.....	222,048.34	3,093,033.34
Miscellaneous .....	.....	342,175.00	3,928,900.00	.....	1,000.00	4,272,075.00
TOTALS .....	\$3,467,222.00	\$5,811,147.52	\$12,816,774.47	\$370,516.00	\$10,033,326.60	\$32,498,986.59



# City of Manchester

NEW HAMPSHIRE

## AUDIT REPORT

FOR THE YEAR ENDED

DECEMBER 31, 1959



LEONARD D. RICCIO

*Certified Public Accountant*

MANCHESTER, NEW HAMPSHIRE



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December 6, 1960

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

GENTLEMEN:

At your request and in accordance with Chapter 8, Section 6 of the City Ordinances, I have made an examination of the books and underlying records of the City of Manchester for the year ended December 31, 1959 and in this connection am submitting my report consisting of exhibits, supporting schedules and comments.

#### SCOPE OF AUDIT

The examination was made in accordance with generally accepted auditing standards and accordingly included such tests of the accounting and financial records and such procedures as was considered necessary in the circumstances. I examined or tested the accounts and records in the various City departments, as well as the Financial Resolutions and other authorizations affecting the finances of the City.

The general books of the City are kept on a cash-accrual basis. Except for the Taxes and Accounts Receivable, the books reflect cash receipts and disbursements during the year. However, at the close of the year, unpaid departmental commitments and payrolls in some of the departments are recorded to charge the department with these items and to accrue the outstanding liabilities.

#### BALANCE SHEET — REVENUE ACCOUNTS EXHIBIT A

The Balance Sheet, Revenue Accounts, shows the financial condition of the City of Manchester as at the close of business December 31, 1959. The Balance Sheet embraces the special and restricted funds. A Comparative Balance Sheet showing the increases and decreases in the various accounts between the years 1958 and 1959 is shown on Exhibit L.

CASH ON HAND AND IN BANKS — \$1,215,017.90

The cash on hand, in the office of the City Treasurer and in custody of several of the departmental officials, was verified by count during the audit while the cash in the bank was verified by reconciliation to both the bank statements and the independent confirmations received directly from the depositories.

A substantial number of checks cancelled during the year were compared with the cash disbursements records while the cash receipts recorded in the Treasurer's office were traced to the bank deposits. The Treasurer's records of receipts and disbursements were in agreement with the controlling account in the Auditor's office as well as various records in other departments.

Both revenue and non-revenue accounts are included in the reconciliation since the cash for these items is carried in one cash account.

#### TAXES RECEIVABLE — \$736,218.28

A listing of the open accounts was taken as at June 30, 1960 and Exhibits A, Schedule 2, shows the difference between the controlling account and the balances verified. In addition to test checking the postings of the cash receipts to the various tax ledgers, a substantial number of unpaid taxes were circularized and any differences indicated in the replies were thoroughly examined and satisfactorily explained.

The Tax Warrant for the current year was completely footed and proved to the records in the Auditor's office and the Assessor's office. Additional assessments and abatements were examined for proper authorizations.

#### HEAD TAXES — \$68,920.00

The Head Tax Warrant was proved to the Assessor's records and a listing of the balances at June 30, 1960 indicated a difference of \$5.00 between the detail and the control. Receipts from the Head Taxes are payable to the State of New Hampshire when collected.

#### TAX TITLES — \$21,523.53

#### TAX DEEDS — 5,672.80

A listing of the open accounts on June 30, 1960 was in agreement with the controlling records in the City Auditor's office. These items represent property acquired because of nonpayment of taxes.

#### DEPARTMENTAL ACCOUNTS RECEIVABLE — \$37,040.98

The records of the City Auditor, substantiating the above, were checked in detail with corresponding verification of the departmental records but no independent confirmation was made on the open accounts. Exhibit A, Schedule 4, sets forth the activity for the year.

#### ACCOUNTS RECEIVABLE — WATER WORKS — \$77,478.15

Charges and credits to the customers ledger cards were tested and requests for confirmation were sent to a large number of open accounts. Exhibit A, Schedule 5, summarizes the activity in the Accounts Receivable. In addition,

the financial books and records were examined and the cash was reconciled to the control in the City Auditor's and City Treasurer's office.

**TEMPORARY REVENUE LOANS — \$800,000.00**

This liability represents a short-term loan dated December 17, 1959 and payable March 15, 1960.

**ACCOUNTS PAYABLE AND ACCRUALS — \$378,524.72**

All known unpaid departmental commitments as at the end of the year were recorded with corresponding charges to the departments' appropriation. Exhibit A, Schedule 6, details the liabilities accrued.

**REVENUE APPROPRIATION — \$330,297.92**

The balances carried forward to the year 1960 as shown on Exhibit G were approved by the Board of Mayor and Aldermen.

**WATER REVENUE — \$77,478.15**

This item represents the uncollected Accounts Receivable of the Water Works and is credited to their appropriation when collected.

**TAILINGS — \$7,699.71**

In accordance with Chapter 8, Section 31, of the City Ordinances this liability is set up for outstanding checks for wages, fees and miscellaneous items.

**OTHER FUNDS — \$13,155.90**

Inasmuch as these funds are independently administered and the City merely acts as a depository, the examination of these accounts is not within the scope of this audit. The cash for these items is included in the caption "Cash Unavailable for City Purposes".

**PARKING METERS — \$39,758.24**

The activity in the Parking Meter Fund account is shown on Exhibit A, Schedule 8. Disbursements from this account are limited to parking meter and traffic control expenditures and is not available to the City for general purposes.

**REVENUE OF 1959 AND PRIOR YEARS (SURPLUS) — \$374,027.80**

The activity relating to the above account is shown on Exhibit A, Schedules 9, 9A and 9B. The decrease in the Surplus account is largely attributable to the transfer of \$148,000 to the 1959 Budget.

Schedule 9A is a summary of the Budgetary operation for the current year and discloses an excess of budgetary credits over appropriations of \$73,-

079.66 which is closed out to the Surplus account. The revenue of the City other than Taxes, Water Revenue and Borrowings is shown on Exhibit 9B — Statement of Estimated Revenue. The actual revenue for the year exceeded the estimated by \$42,149.28.

The following comparison of the budgetary credits shows the ratio of the tax levy, estimated revenue and surplus appropriations to the total revenue.

	1958	%	1959	%
Property Taxes	\$7,620,531.45	86.56	\$8,158,112.28	86.56
Other Taxes	81,111.75	.92	81,659.75	.87
	7,701,643.20	87.48	8,239,772.03	87.43
Estimated Revenue	954,043.86	10.84	1,036,880.12	11.00
From Surplus	148,000.00	1.68	148,000.00	1.57
	<u>\$8,803,687.06</u>	<u>100.00</u>	<u>\$9,424,652.15</u>	<u>100.00</u>

#### BALANCE SHEET — NON-REVENUE ACCOUNTS

##### EXHIBIT B

The Balance Sheet, Non-Revenue, accounts sets forth the unexpended balances of the bonds and notes issued as at December 31, 1959.

CASH ON HAND AND IN BANK — \$ 317,899.25

TREASURY BILLS — 2,063,858.44

Verification of the above cash was necessarily included with the reconciliation of cash in banks shown on Exhibit A, Schedule 1 and 1A.

The Treasury Bills which were due March 17, 1960 were confirmed with the Amoskeag National Bank.

NON-REVENUE APPROPRIATION — \$2,461,757.69

The Non-Revenue Appropriation accounts are detailed on Exhibit H.

#### BALANCE SHEET — GENERAL INDEBTEDNESS

##### EXHIBIT C

The City liability with respect to borrowings as at December 31, 1959 is disclosed on the Balance Sheet, General Indebtedness, Exhibit C.



## NET BONDED DEBT — \$6,895,500.00

The outstanding bonds and notes as at the close of the year are shown on Exhibit C, Schedule 1. All bonds and coupons cancelled during the year were compared with the bond and coupon records and any items outstanding as at the end of the year were reconciled to the bank statement.

The following is a summary of the General Indebtedness principal payments and interest charges for the past five years.

Year	Bonds Outstanding End of Year	New Loans	Principal Payments	Interest Charges
1955	\$4,588,000.00	\$ 690,000.00	\$528,000.00	\$ 82,102.00
1956	4,057,000.00	—0—	531,000.00	88,668.00
1957	3,582,000.00	—0—	475,000.00	78,330.50
1958	4,532,000.00	1,375,000.00	425,000.00	69,358.00
1959	6,881,000.00	2,800,000.00	451,000.00	105,853.00

## BALANCE SHEET — TRUST AND INVESTMENT FUNDS

## EXHIBIT D

The Balance Sheet, Trust and Investment Funds, records the Assets and the sources of such Assets in custody of the City Treasurer and the Treasurer of the Library Trustees.

CEMETERY FUNDS — PERPETUAL CARE —	\$1,079,057.55
CEMETERY FUNDS — SPECIAL CARE —	123,093.66
OTHER FUNDS —	44,413.30
LIBRARY FUNDS —	207,089.22

The cash on deposit was verified by examination of the passbooks of the various savings banks and by direct correspondence. Securities in the Cemetery Trust Funds were examined in the presence of the Treasurer and Trustees of the Trust Funds while the securities in the Library Trust Funds were examined in the presence of the Library Treasurer and City Librarian.

## CASH RECEIPTS AND DISBURSEMENTS

## EXHIBITS E and F

Exhibits E and F show in detail the classification of Cash Receipts and Disbursements of the revenue and non-revenue accounts both of which are in agreement with the records of the City Auditor. The City Treasurer's reports of the cash received and the Treasury Warrants were checked in detail with the cashbook. Invoices for a period of several months were also checked.

# STATEMENT OF BUDGETARY APPROPRIATIONS AND EXPENDITURES

## EXHIBITS G and H

Although some of the departments overexpended their appropriation, the net unexpended balance was \$25,580.70. Exhibits G and H detail the activity of the appropriations in the revenue and non-revenue accounts.

### DEPARTMENTAL COMMENTS

#### *Highway Department*

The financial ledger from which the statements were prepared were reconciled to the balances in the City Auditor's office. Exhibits I and J show the activity in the Highway Department accounts.

#### *City Treasurer*

The books and records of the City Treasurer were examined and proved to the controlling account in the City Auditor's office. A substantial number of voucher and payroll checks were compared with the various records and the receipts proved to the bank deposits.

#### *Assessors*

In addition to proving the 1959 Tax Warrants issued to the Tax Collector, abatements and additional assessments were examined for proper approval. The tax rate of \$56.50 as approved by the New Hampshire State Tax Commission was confirmed by direct correspondence.

#### *Tax Collector*

The tax ledgers in the Tax Collector's office were examined and a substantial number of credit entries were checked to the ledger accounts. The daily cash receipts were traced to the cashbook and proved to the controlling account in the office of the City Auditor.

The following is a summary of the collection activity for the year:

	Property	Poll
Tax Levy	\$8,165,730.03	\$74,042.00
Additional Assessment and Charges	4,577.51	1,322.00
	<hr/>	<hr/>
	8,170,307.54	75,364.00
Cash Discounts and Abatements	7,475,416.05	55,346.00
	<hr/>	<hr/>
Percent Collected	91.49%	73.44%
Percent Collected in 1958	91.53%	74.02%

*City Clerk*

A comprehensive test was made of the receipts and the cash records in the office of the City Clerk. As a part of this examination, a number of motor vehicle permits, licenses and other fees collected were checked to the cashbook.

*Other Departments*

In the course of the audit, I also examined the departmental records maintained by the School, Fire, Police, Library, Cemetery, Parks and Playgrounds, Recreation and Aviation, Building, Charity, Health and City Scales.

The City Auditor's office classifies the departmental expenditures into two categories: namely, bills and payrolls. Most of the departments, in order to obtain a breakdown of the expenditures, maintain records detailing the nature of the expense. It is my recommendation that the City Auditor's office be authorized to expand his records so as to show the activity and the object of the expense. This is a proper function of the Auditor's office and would be of great value in maintaining control over the departmental appropriations in addition to providing complete information on the departmental activity. I, therefore, suggest that this item be given your most careful consideration.

I wish to express my appreciation to all the City Officials and the members of their staffs for the cooperation and courtesies extended me during the audit.

Respectfully submitted,

LEONARD D. RICCIO,  
*Certified Public Accountant*

CERTIFICATE OF AUDIT

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I have made an examination of the accounts and records of the City of Manchester, New Hampshire for the year ended December 31, 1959. I have reviewed the accounting procedures and have examined or tested records and other supporting evidence by methods and to the extent I deemed appropriate.

In my opinion, the report submitted herewith subject to my comments, and explanations, which are part of this report, fairly reflects the financial condition of the City of Manchester as at December 31, 1959 and the results of its operation for the period under examination.

Respectfully submitted,

LEONARD D. RICCIO,  
*Certified Public Accountant*

## CITY OF MANCHESTER

## BALANCE SHEET

*Revenue Accounts*

As at December 31, 1959

## EXHIBIT A

## ASSETS

Schedule  
Number

1	Cash on Hand and in Banks:		
	Custody of City Treasurer		
	Free Cash Balance .....	\$1,007,501.13	
	Unavailable for City Purposes .....	204,720.71	
			1,212,221.84
	In Hands of City Officials		
	Water Works .....	\$ 300.00	
	City Clerk .....	400.00	
	Tax Collector .....	500.00	
	Schools .....	100.00	
	Municipal Court .....	1,446.06	
	Building .....	50.00	
			2,796.06
			\$1,215,017.90
2	Taxes Receivable:		
	Levy of 1954 .....	2,584.52	
	Levy of 1955 .....	2,295.73	
	Levy of 1956 .....	3,148.00	
	Levy of 1957 .....	5,281.06	
	Levy of 1958 .....	7,999.48	
	Levy of 1959 .....	714,909.49	
			736,218.28
	Head Taxes (Collectible for the		
	State of New Hampshire) .....	68,920.00	
3	Tax Titles .....	21,523.53	
3	Tax Deeds .....	5,672.80	
4	Departmental Accounts Receivable .....	37,040.98	
5	Water Works:		
	Accounts Receivable .....	77,478.15	
	TOTAL ASSETS .....	\$2,161,871.64	

## CITY OF MANCHESTER

## BALANCE SHEET

*Revenue Accounts*

As at December 31, 1959

## EXHIBIT A

LIABILITIES	
Schedule Number	
6	Current Debt:
	Temporary Revenue Loans ..... \$800,000.00
	Accounts Payable and Accruals ..... 378,524.72
	U. S. Savings Bonds Deductions ..... 472.25
	Teachers Retirement ..... 34,017.99
	Social Security Deductions ..... 18,059.96
	<hr/> \$1,231,064.92
7	Revenue Appropriation Balances
	To 1960 (Exhibit G) ..... 330,297.92
	Water Works:
	Water Revenue (Reserve for
	Appropriation — When Collected) ..... 77,478.15
	1960 Revenue Collected in Advance ..... 3,558.50
	Tailings ..... 7,699.71
	Other Funds:
	Central High Athletic Fund ..... 8,721.38
	West Side High Athletic Fund ..... 324.51
	Cafeteria Fund ..... 4,110.00
	<hr/> 13,155.90
	State of New Hampshire Head Taxes
	Collected But Not Remitted to State:
	Taxes ..... 15,460.00
	Cost ..... 440.50
	<hr/> 15,900.50
	Billed But Not Collected ..... 68,920.00
	<hr/> 84,820.50
8	Parking Meters ..... 39,758.24
9	Revenue of 1959 and
	Prior Years (Surplus) ..... 374,027.80
	<hr/> TOTAL LIABILITIES ..... \$2,161,871.64
	<hr/>

CITY OF MANCHESTER  
SCHEDULE OF CASH BALANCE

*Revenue and Non-Revenue Cash*

As at December 31, 1959

EXHIBIT A — SCHEDULE 1

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*Cash on Deposit December 31, 1959*

Merchants National Bank .....	\$ 823,440.13	
Amoskeag National Bank .....	563,282.76	
Manchester National Bank .....	93,322.30	
		<hr/>
		\$1,480,045.19
State Head Tax Cash (Savings Account) .....		13,893.00
Cash on Hand December 31, 1959 .....		36,182.90
		<hr/>

TOTAL CASH (EXHIBIT A — SCHEDULE 1A) .....		<u>\$1,530,121.09</u>
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*To Be Applied As Follows*

Revenue Cash (Exhibit A) .....	1,212,221.84
Non-Revenue Cash (Exhibit B) .....	317,899.25
	<hr/>

\$1,530,121.09

*Revenue Cash Composition*

Water Works Cash .....	83,355.87
Cafeteria Fund .....	4,110.00
Social Security .....	18,059.96
U. S. Savings Bonds .....	472.25
Teachers Retirement .....	34,017.99
Parking Meters .....	39,758.24
Athletic Funds .....	9,045.90
Head Tax Cash (Savings & General Account) .....	15,900.50
Free Cash Balance .....	1,007,501.13
	<hr/>

EXHIBIT A .....	<u>\$1,212,221.84</u>
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## CITY OF MANCHESTER

## TREASURER'S DEPARTMENT

## CASH RECEIPTS AND DISBURSEMENTS

For the Fiscal Year Ended December 31, 1959

## EXHIBIT A — SCHEDULE 1A

	Balance First Of Month	Receipts	Disbursements	Balance End of Month
January .....	\$1,799,116.44	\$ 397,563.60	\$ 1,151,135.15	\$1,045,544.89
February .....	1,045,544.89	1,346,313.27	818,220.48	1,573,637.68
March .....	1,573,637.68	527,533.10	1,122,216.01	978,954.77
April .....	978,954.77	1,593,772.75	1,013,664.73	1,559,062.79
May .....	1,559,062.79	289,636.88	949,317.27	899,382.40
June .....	899,382.40	1,413,479.41	1,261,072.53	1,051,789.28
July .....	1,051,789.28	1,614,330.27	970,378.92	1,695,740.63
August .....	1,695,740.63	4,268,329.31	1,267,146.53	4,696,923.41
September ..	4,696,923.41	3,363,440.23	2,138,003.32	5,922,360.32
October .....	5,922,360.32	585,827.94	1,083,397.54	5,424,790.72
November ....	5,424,790.72	1,503,817.11	1,262,260.56	5,666,347.27
December ..	5,666,347.27	3,030,074.64	5,102,442.38	3,593,979.53
Totals for the Year .....		19,934,118.51	18,139,255.42	
Balance:				
January 1, 1959 .....	1,799,116.44			
December 31, 1959 Cash .....			1,530,121.09	
December 31, 1959				
December 31, 1959, Invested Funds .....			2,063,858.44	
		<u>\$21,733,234.95</u>	<u>\$21,733,234.95</u>	



CITY OF MANCHESTER  
STATEMENT OF TAX COLLECTOR'S DEPARTMENT  
For the Fiscal Year Ended December 31, 1959  
EXHIBIT A — SCHEDULE 2

	1953	1954	1955	1956	1957	1958	1959 Property	Poll	1957	Head Taxes 1958	1959
Balance January 1, 1959 .....	\$2,652.00	\$2,826.52	\$2,653.73	\$4,032.00	\$7,127.86	\$666,820.07				\$68,315.00	
<i>Charges</i>											
1959 Tax Warrant .....											
1959 National Bank Stock Tax .....							8,158,112.28	\$74,042.00			\$238,780.00
1959 School Tax on Property of Adjoining Towns .....							7,558.55				
Additional Taxes Assessed .....	18.80	19.60	19.65	20.00	37.90	1,642.62	58.80				
Refunds on Overpayment and Corrections .....							4,027.68	1,322.00	\$145.00	6,335.00	3,420.00
Total Charges .....	18.80	19.60	19.65	20.00	37.90	1,642.62	549.83				
Total Charges and Balances .....	2,670.80	2,846.12	2,673.38	4,052.00	7,165.76	669,409.92	8,170,307.54	75,364.00	145.00	6,335.00	242,200.00
<i>Credits</i>											
Cash Collections .....	76.80	163.60	175.65	600.00	1,038.70	653,962.60	8,170,307.54	75,364.00	145.00	6,335.00	242,200.00
Abateents and Corrections .....	2,594.00	108.00	202.00	304.00	846.00	7,447.84					
Discounts Allowed on Property Taxes .....							37,252.57				
Total Credits .....	2,670.80	261.60	377.65	904.00	1,884.70	661,410.44	7,473,416.05	55,346.00	145.00	74,650.00	173,280.00
BALANCE DECEMBER 31, 1959 .....	—0—	\$2,584.52	\$2,295.73	\$3,148.00	\$5,281.06	\$7,999.48	69,489.49	\$20,018.00	—0—	—0—	\$ 68,920.00
<b>Reconciliation December 31, 1959 to June 30, 1960</b>											
Balance December 31, 1959 .....		\$2,584.52	\$2,295.73	\$3,148.00	\$5,281.06	\$7,999.48	\$694,891.49	\$20,018.00			\$ 68,920.00
Charges in 1960 .....		12.01	13.24	13.50	14.04	2,648.75	2,797.40	388.00			4,100.00
Credits in 1960 .....		2,596.53	2,308.97	3,161.50	5,295.10	10,648.23	697,689.09	20,906.00			73,020.00
Balance June 30, 1960 .....		2,596.01	119.24	207.50	396.04	3,448.50	503,903.20	13,434.00			73,015.00
Balance Verified per Detail June 30, 1960 .....		.52	2,189.73	2,954.00	4,899.06	7,199.73	193,885.89	7,472.00			5.00
DIFFERENCES — DETAIL OVER OR SHORT* .....		—0—	2,246.00	2,940.00	4,901.70	7,180.69	193,842.59	7,468.00			5.00
		\$ * .52	\$ 56.27	\$ *14.00	\$ 2.64	\$ *19.04	\$ *43.30	\$ *4.00			\$ —0—

CITY OF MANCHESTER  
 STATEMENT OF TAX TITLES AND TAX DEEDS  
 For the Fiscal Year Ended December 31, 1959  
 EXHIBIT A — SCHEDULE 3

	Tax Titles	Tax Deeds
Balance January 1, 1959 .....	\$24,298.48	\$5,459.07
<i>Charges in 1959</i>		
Tax Sale .....	\$23,575.11	
Transfer from Tax Titles .....		\$1,056.85
Taxes Paid by City .....	16,626.36	84.04
	40,261.47	1,140.89
	64,499.95	6,599.96
<i>Credits in 1959</i>		
Cash .....	40,892.95	927.16
Abatements of Adjustment ....	1,026.62	
Transfer to Tax Deeds .....	1,056.85	
	42,976.42	927.16
BALANCE DECEMBER 31, 1959	\$21,523.53	\$5,672.80

## CITY OF MANCHESTER

SUMMARY OF DEPARTMENTAL ACCOUNTS  
RECEIVABLE

For the Fiscal Year Ended December 31, 1959

## EXHIBIT A — SCHEDULE 4

Department	Balance January 1, 1959	Charges	Credits	Balance December 31, 1959
Highway .....	\$11,085.24	\$103,041.83	\$ 94,566.17	\$19,560.90
School .....	1,676.25	146,038.45	140,141.28	7,573.42
Cemeteries .....	19.00			19.00
Recreation and Aviation ....		2,967.11	2,967.11	
Parks and Playgrounds .....		2,055.20	2,055.20	
Man. Airport Authority ....		1,646.35		1,646.35
Police .....	7,910.00	20,494.94	20,163.63	8,241.31
<b>TOTALS</b> .....	<b>\$20,690.49</b>	<b>\$276,243.88</b>	<b>\$259,893.39</b>	<b>\$37,040.98</b>

CITY OF MANCHESTER  
 SCHEDULE OF WATER WORKS  
 For the Fiscal Year Ended December 31, 1959  
 EXHIBIT A — SCHEDULE 5

	Zone 1	Zone 2	Zone 3	Zone 4	Industrial	Building	Miscellaneous	Fire Protection Charges	Total
Balance January 1, 1959 .....	\$ 37,950.41	\$ 1,729.14	\$ 6,345.15	\$	\$ 16,670.26	\$ —0—	\$ 8,971.04	\$ 6,195.25	\$ 77,861.25
Accounts Rendered 1959:									
First Quarter .....	36,620.58	37,742.18	32,644.04		36,098.08	6.00	15,774.38	5,374.75	164,260.01
Second Quarter .....	42,827.83	35,173.15	33,180.74		37,295.09	146.00	9,508.82	5,531.75	163,663.38
Third Quarter .....	53,052.48	46,632.06	46,230.16		38,376.26	148.00	15,612.24	5,531.75	205,382.95
Fourth Quarter .....	39,904.94	47,944.03	37,140.06		37,853.16	146.00	25,986.08	5,583.75	194,648.02
	172,495.83	167,491.42	149,195.00		149,622.59	446.00	66,881.52	22,022.00	728,154.36
Total Charges and Balances .....	210,446.24	169,220.56	155,340.15		166,292.85	446.00	75,832.56	28,217.25	806,015.61
Credits in 1959:									
Cash .....	169,990.90	167,404.73	148,922.97		150,810.97	446.00	65,439.17	22,460.50	725,475.24
Abatements and Adjustments ..	630.71	100.86	125.29		1,350.77		812.59	42.00	5,062.22
Total Credits .....	170,621.61	167,505.59	149,048.26		152,161.74	446.00	66,251.76	22,502.50	728,537.46
BALANCE DEC. 31, 1959 .....	\$ 39,824.63	\$ 1,714.97	\$ 6,491.89		\$ 14,131.11	\$ —0—	\$ 9,600.80	\$ 5,714.75	\$ 77,478.15
Reconciliation December 31, 1959 to September 30, 1960									
Balance December 31, 1959 .....	\$ 39,824.63	\$ 1,714.97	\$ 6,491.89		\$ 14,131.11		\$ 9,600.80	\$ 5,714.75	\$ 77,478.15
Charges in 1960 .....	149,931.54	138,694.67	107,393.26	28,021.95	129,664.96	320.00	59,055.09	20,498.05	633,579.52
Credits in 1960 .....	189,756.17	140,409.64	113,885.15	28,021.95	143,796.07	320.00	68,655.89	26,212.80	711,057.67
	180,657.07	136,593.22	110,113.74	25,712.05	126,104.04	320.00	60,210.21	24,732.80	664,443.13
Balances September 30, 1960 .....	9,099.10	3,816.42	3,771.41	2,309.90	17,692.03	—0—	8,445.68	1,480.00	46,614.54
Balances Verified .....	9,099.10	3,815.42	3,771.61	2,309.90	17,692.03		8,445.68	1,480.00	46,613.74
DIFFERENCES - Detail Over or Short* .....	\$	1.00*	\$	20					\$ .80*

CITY OF MANCHESTER  
SCHEDULE OF LIABILITIES

As at December 31, 1959

EXHIBIT A — SCHEDULE 6

*Revenue Accounts*

Mayor .....	\$ 59.02
Aldermen .....	17.35
Auditor .....	81.41
Treasurer .....	393.52
Tax Collector .....	444.54
Assessor .....	1,224.59
Planning Board .....	1,552.53
Solicitor .....	208.25
City Clerk .....	685.93
Building Department .....	3,641.73
Elections .....	3.20
Board of Registrars .....	32.40
City Hall .....	777.05
Old Court House .....	298.31
Public Comfort Station .....	195.57
Industrial Council .....	1,441.03
Civil Defense .....	2,103.19
Police .....	13,875.20
Court .....	111.58
Probation .....	162.15
Fire .....	27,958.11
Fire Alarm System Improvement .....	1,391.05
Sealer of Weights and Measures .....	126.23
Health .....	1,921.79
City Physician .....	942.30
Incinerator .....	3.04
Highway .....	80,932.59
New Sidewalks .....	486.00
New Equipment .....	19,451.72
Cemetery Brook Sewer .....	90.96
Street Lighting .....	17,891.21
Welfare Administration and Outside Relief .....	24,429.03
Old Age Assistance .....	37,272.77
Permanent Disabled .....	4,401.61
Schools .....	21,510.14

CITY OF MANCHESTER  
 SCHEDULE OF LIABILITIES  
 As at December 31, 1959  
 EXHIBIT A — SCHEDULE 6 — *Concluded*  
*Revenue Accounts*

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City Library .....	3,073.18
Parks and Playgrounds .....	5,840.07
Improvements to Kalivas Park .....	3.90
Permanent Improvement .....	1,799.43
Tree Removal .....	1,565.96
Golf, Athletics and Airport .....	2,194.82
Airport Authority .....	774.05
Fire Insurance Public Buildings .....	20,233.61
Damages and Claims .....	16.00
Printing .....	49.00
Incidentals .....	286.92
Refunds .....	24.62
Social Security Fund .....	14,093.26
Teachers Pension Fund .....	37,291.60
Water Department .....	19,955.20
Public Scales .....	31.06
Cemeteries .....	3,091.58
Pensions .....	2,083.36
<hr/>	
TOTAL ACCOUNTS PAYABLE AND ACCRUALS .....	\$378,524.72

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CITY OF MANCHESTER  
SUMMARY OF REVENUE APPROPRIATION  
ACCOUNT

For the Fiscal Year Ended December 31, 1959

EXHIBIT A — SCHEDULE 7

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Balance Brought Forward from 1958 .....	\$ 271,880.51
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*Add*

Appropriations .....	\$9,382,502.87	
Cash Receipts .....	102,837.47	
Transfers from Non-Revenue Accounts .....	122,613.23	
Water Department Cash Receipts .....	725,475.24	
Accounts Receivable Billings .....	126,049.54	
Interappropriation Transfers .....	492,971.96	
		10,952,450.31
		11,224,330.82

*Deduct*

Cash Disbursements .....	9,900,831.17	
Discounts Allowed on Taxes .....	37,252.57	
Accounts Payable December 31, 1959 .....	378,524.72	
Abatements .....	34,983.78	
Unexpended Revenue Appropriation .....	25,580.70	
Accounts Receivable Abatement .....	88.00	
Transfer to Non-Revenue .....	2,200.00	
Highland School Transfer to		
Revenue of Prior Years .....	21,600.00	
Interdepartmental Transfers .....	492,971.96	
		10,894,032.90

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BALANCE CARRIED FORWARD TO 1960

(EXHIBIT A) .....	\$ 330,297.92
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CITY OF MANCHESTER  
 STATEMENT OF PARKING METER FUND  
 For the Fiscal Year Ended December 31, 1959  
 EXHIBIT A — SCHEDULE 8

Cash Balance January 1, 1959 .....		\$ 52,810.00
<i>Add Receipts</i>		
Parking Meter Collections .....	\$132,455.07	
Rolled Coins .....	412.55	
Refunds .....	2,203.53	
Damaged Meters .....	28.00	
		<hr/>
		135,099.15
		<hr/>
		187,909.15
<i>Deduct Disbursements</i>		
Treasurer's Office:		
Salaries .....	\$20,280.30	
Expenses .....	1,783.37	
		<hr/>
		22,063.67
Police Department:		
Salaries .....	20,163.63	
Highway Department:		
Expenses .....	73,582.72	
Traffic Engineers:		
Salaries .....	1,200.00	
Other Expenses:		
Lights .....	12,693.59	
Bonds .....	15,000.00	
Interest on Bonds .....	2,520.00	
Parks and Playgrounds		
(Gem Evergreen Company) ....	330.00	
City Planning Board .....	597.30	
		<hr/>
		31,140.89
		<hr/>
		148,150.91
		<hr/>
CASH BALANCE DECEMBER 31, 1959 .....		\$ 39,758.24



CITY OF MANCHESTER  
STATEMENT OF REVENUE OF 1959 AND  
PRIOR YEARS

For the Fiscal Year Ended December, 31, 1959

EXHIBIT A — SCHEDULE 9

Balance January 1, 1959 .....	\$412,942.74
<i>Revenue Credits</i>	
Cash Receipts .....	\$ 13,375.24
Additional Warrants:	
Property Taxes .....	\$138.83
Poll Taxes .....	910.00
	1,048.83
Transfer from Revenue Appropriations:	
Highland School .....	21,600.00
	36,024.07
Excess Budgetary Credits	
Over Appropriations (Schedule 9A) .....	73,079.66
Total Credits .....	522,046.47
<i>Revenue Charges</i>	
Transfer to 1959 Budget .....	148,000.00
Adjustment Accounts Receivable	
Highway .....	18.67
	148,018.67
BALANCE DECEMBER 31, 1959 .....	\$374,027.80

## CITY OF MANCHESTER

## STATEMENT OF REVENUE OF 1959

For the Fiscal Year Ended December 31, 1959

## EXHIBIT A — SCHEDULE 9A

*Budgetary Credits*

## Current Year Tax Warrant:

Property Taxes .....	\$8,158,112.28	
Poll Taxes .....	74,042.00	
National Bank Stock Tax .....	7,558.95	
School Tax on Property of Adjoining Towns .....	58.80	
		<hr/> \$8,239,772.03

## Transfer from Revenue of 1959

and Prior Years (Surplus) ..... 148,000.00

Estimated Revenue ..... 994,730.84

## Add Excess Estimated Revenue

Over Actual Revenue (Schedule 9B) ..... 42,149.28

1,036,880.12

Appropriation Unexpended Balance ..... 64,311.87

Less Appropriation Overdrafts ..... 38,731.17

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25,580.70

Total Budgetary Credits ..... 9,450,232.85

*Budgetary Appropriations*

Appropriations ..... 8,677,015.00

Hillsborough County Tax ..... 685,821.87

State Per Capita School Tax ..... 19,666.00

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9,382,502.87

Excess Budgetary Credits Over Appropriations ..... 67,729.98

*Other Credits*

## Additional Warrants:

Property Taxes ..... 4,027.68

Poll Taxes ..... 1,322.00

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5,349.68

EXCESS BUDGETARY CREDITS OVER APPROPRIATIONS REVENUE OF 1959 AND PRIOR YEARS  
(SCHEDULE 9) ..... \$ 73,079.66

## CITY OF MANCHESTER

## STATEMENT OF ESTIMATED REVENUE

For the Fiscal Year Ended December 31, 1959

## EXHIBIT A — SCHEDULE 9B

Budgetary Estimate .....	\$ 994,730.84
Cash Receipts (See Exhibit E) .....	\$ 908,970.98
1959 Sunday Permits Collected in 1958 .....	2,233.50
Accounts Receivable Billing:	
School .....	\$146,038.45
Recreation and Aviation .....	2,680.89
Airport Authority .....	1,475.00
	<hr/> 150,194.34
Due from Municipal Court	
(1959 Receipts) .....	1,446.06
	<hr/> 1,062,844.88
Deduct Other Charges:	
Abatements School Department .....	4,855.64
City Share Sale of Lots	
and Graves .....	20,027.52
Municipal Court	
(1958 Receipts Deposited	
in 1959) .....	1,081.60
	<hr/> 25,964.76
	<hr/> 1,036,880.12
EXCESS ACTUAL REVENUE OVER ESTIMATED	
REVENUE (EXHIBIT A — SCHEDULE 9A) .....	\$ 42,149.28

CITY OF MANCHESTER  
BALANCE SHEET  
*Non-Revenue Accounts*  
As at December 31, 1959  
EXHIBIT B

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ASSETS	
Cash on Hand and in Bank .....	\$ 317,899.25
Treasury Bills	
Due March 17, 1960 .....	2,063,858.44
	<hr/> \$2,381,757.69
Loans Authorized and Unissued	80,000.00
	<hr/>
TOTAL ASSETS .....	<u>\$2,461,757.69</u>
LIABILITIES	
<i>Non-Revenue Appropriations</i>	
Highway:	
Permanent Improvements to Bridges .....	91,062.62
Kelley Street Sewer .....	46,615.17
Schools:	
Construction Elementary Schools .....	104.89
Construction Elementary Schools	
Gossler Park .....	5,291.37
Central High School Improvement .....	26,236.30
West High School Improvement .....	5,368.61
New High School .....	2,249,701.89
New Equipment — Central High .....	12,662.91
New Equipment — West High .....	16,274.69
Addition to Highland School .....	6,867.24
Parks and Playgrounds:	
Hunt Memorial Swimming Pool .....	1,572.00
	<hr/>
TOTAL LIABILITIES .....	<u>\$2,461,757.69</u>

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CITY OF MANCHESTER  
BALANCE SHEET  
GENERAL INDEBTEDNESS  
As at December 31, 1959  
EXHIBIT C

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ASSETS

## Net Bonded Debt:

Bonds .....	\$6,881,000.00
Notes .....	14,500.00

TOTAL ASSETS .....	\$6,895,500.00
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LIABILITIES

## Serial Bonds:

Highways .....	431,856.17
Sidewalks .....	3,799.90
Sewers .....	798,331.54
Bridges .....	562,021.41
Airport .....	1,980.00
New Garage .....	101,949.21
Permanent Improvements to Public Buildings .....	19,671.28
Permanent Improvements to Parks and Playgrounds .....	9,402.27
Recreation .....	20,037.88
Library .....	75.00
Fire .....	23,394.65
Departmental Equipment .....	10,426.19
School .....	4,784,664.70
Police .....	23,389.80
Parking Lot Project .....	90,000.00

## Notes:

Hunt Memorial Swimming Pool .....	14,500.00
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TOTAL LIABILITIES (EXHIBIT C — SCHEDULE 1) .....	\$6,895,500.00
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CITY OF MANCHESTER  
 SCHEDULE OF NOTES AND BONDS OUTSTANDING  
 As at December 31, 1959  
 EXHIBIT C — SCHEDULE 1

Description	Date of Issue	Date of Maturity	Terms	% Rate	Original Amounts	Outstanding December 31, 1959
Municipal Improvements .....	Apr. 1, 1940	Apr. 1, 1960	20 Years	1 3/4	\$ 200,000.00	\$ 10,000.00
Municipal Improvements and Equipment .....	Sept. 1, 1940	Sept. 1, 1960	20 Years	1 1/2	100,000.00	5,000.00
Municipal Improvements .....	Apr. 1, 1941	Apr. 1, 1960-61	20 Years	1 1/2	200,000.00	20,000.00
Municipal Improvements and Equipment .....	Aug. 1, 1946	Aug. 1, 1960-66	20 Years	1 1/2	590,000.00	203,000.00
Municipal Improvements .....	Aug. 1, 1947	Aug. 1, 1960-67	20 Years	1 1/2	295,000.00	115,000.00
Bridge and Sewer Construction	Aug. 1, 1948	Aug. 1, 1960-68	20 Years	2	185,000.00	81,000.00
Bridge, Highway and Sewer Construction .....	Sept. 1, 1949	Sept. 1, 1960-69	20 Years	1 3/4	305,000.00	150,000.00
Bridge and Sewer Construction	Sept. 1, 1950	Sept. 1, 1960-70	20 Years	1 1/2	175,000.00	94,000.00
Municipal Improvements .....	Sept. 1, 1950	Sept. 1, 1960-60	10 Years	1 1/2	225,000.00	22,000.00
Bridge and Sewer Construction	Sept. 1, 1951	Sept. 1, 1960-71	20 Years	1 3/4	175,000.00	95,000.00
Municipal Improvements and Equipment .....	Sept. 1, 1951	Sept. 1, 1960-61	10 Years	1 3/4	233,000.00	46,000.00

[illegible]

CITY OF MANCHESTER  
STATEMENT OF BONDS AUTHORIZED AND ISSUED  
During the Year Ended December 31, 1959  
EXHIBIT C — SCHEDULE 1A

Description of Bonds	Date of Issue	Date of Maturity	Term Years	Rate of Interest	Amount Authorized	Amount Issued	Sold at	Premium	Accrued Interest	Total Cash Received
New Memorial High School	9-1-59	9-1-60-79	20	3 6/10	\$2,800,000.00	\$2,800,000.00	100.568	\$15,904.00	\$560.00	\$2,816,464.00



CITY OF MANCHESTER  
BALANCE SHEET  
TRUST AND INVESTMENT FUNDS  
As at December 31, 1959  
EXHIBIT D

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ASSETS

Schedule  
Number

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*Cemetery Trust Funds (Perpetual Care)*

Cash in Banks:

Amoskeag Savings .....	\$202,189.57
Manchester Savings .....	56,258.98
Merchants Savings .....	64,249.11
Manchester Federal and Loan .....	44,140.69

1	Total Cash — Perpetual Care .....	\$ 366,838.35
2	Securities .....	712,219.20

Total Cemetery Trust Funds (Perpetual Care) .....	1,079,057.55
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*Cemetery Trust Funds (Special Care)*

Cash in Banks:

Amoskeag Savings .....	28,815.06
Manchester Savings .....	43,757.69
Merchants Savings .....	34,122.00
Manchester Federal and Loan .....	16,398.91

3	Total Cemetery Trust Funds — Cash (Special Care) .....	123,093.66
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*Other Funds*

Cash in Banks:

Manchester Savings .....	28,934.46
Merchants Savings .....	15,478.84

4	Total Other Funds — Cash .....	44,413.30
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*Library Trust Funds*

Cash in Banks:

Amoskeag Savings .....	\$ 12,534.69
Manchester Savings .....	27,903.51
Merchants Savings .....	101,359.87

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CITY OF MANCHESTER  
BALANCE SHEET  
TRUST AND INVESTMENT FUNDS  
As at December 31, 1959  
EXHIBIT D — *Continued*

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ASSETS

*Library Trust Funds* — Concluded

5	Total Cash .....	141,798.07
5	Cash in Custody of the City Treasurer .....	10,000.00
	Merchants National Checking Account .....	1,774.81
6	Securities .....	3,516.34
	Equity in Kennard Building .....	50,000.00

Total Library Trust Funds — Assets .....	207,089.22
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TOTAL ASSETS .....	\$1,453,653.73
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LIABILITIES

*Perpetual Care*

Pine Grove Cemetery .....	\$961,963.40
Valley Cemetery .....	84,715.63
Piscataquog Cemetery .....	21,210.44
Merrill Cemetery .....	6,877.76
Amoskeag Cemetery .....	3,119.02
Stowell Cemetery .....	1,171.30

\$1,079,057.55

*Special Care*

Pine Grove Cemetery .....	102,241.54
Valley Cemetery .....	17,840.78
Piscataquog Cemetery .....	749.56
Merrill Cemetery .....	205.54
Amoskeag Cemetery .....	353.96
Stark Park .....	1,702.28

123,093.66

CITY OF MANCHESTER  
BALANCE SHEET  
TRUST AND INVESTMENT FUNDS

As at December 31, 1959

EXHIBIT D — *Concluded*

*Other Funds*

Fire Damage Replacement .....	31,459.24	
C. H. Bartlett Legacy .....	1,779.51	
Herrick Fund .....	1,054.02	
Nathan P. Hunt — Children's Fund .....	5,527.53	
Nathan P. Hunt — School Prize .....	3,332.44	
Clara N. Brown Fund .....	1,075.93	
Honor Roll .....	184.63	
		44,413.30

*Library Funds*

John Hosley Fund .....	5,000.00	
Moody-Currier Fund .....	5,000.00	
Oliver Dean Fund .....	13,106.02	
Eliza A. Eaton Fund .....	3,960.82	
Michael Prout Fund .....	8,130.24	
Mary E. Elliot Fund .....	3,704.67	
Nora Kennard Jones Fund .....	93,932.98	
John Hosley Fund Income Account .....	416.33	
Edwin F. Jones Fund .....	5,246.15	
Emily A. Smith Fund .....	5,525.45	
James Lidell Arnott Fund .....	2,907.26	
Mrs. Georgia B. D. Carpenter Fund .....	10,183.27	
Frank P. Carpenter Fund .....	25,181.75	
Agnes R. Hunt Fund .....	7,340.53	
Daniel Clark Fund .....	9,370.90	
Ruth C. Dudley Fund .....	535.37	
Mary M. Tolman Fund .....	2,152.51	
Chaminade Fund .....	491.96	
Frank H. Waters .....	3,128.20	
Income Account .....	1,774.81	
		207,089.22

TOTAL LIABILITIES ..... \$1,453,653.73

CITY OF MANCHESTER  
SCHEDULE OF CEMETERY TRUST FUNDS — CASH  
PERPETUAL CARE  
As at December 31, 1959  
EXHIBIT D — SCHEDULE 1

	Book Number	Balance January 1, 1959	Deposits	Withdrawals	Balance December 31, 1959
<i>Pine Grove Cemetery</i>					
Amoskeag Savings Bank .....	151323	\$ 72,710.63	\$ 3,012.77	\$ 63,000.00	\$ 12,723.40
Amoskeag Savings Bank .....	259966	41,480.92	4,963.59	1,330.90	45,113.61
Amoskeag Savings Bank .....	259967	121,517.38	3,582.16	103,462.50	21,637.04
Amoskeag Savings Bank .....	259968	57,403.88	10,152.18	1,813.69	65,742.37
Manchester Federal Savings and Loan .....	26431	41,096.54	3,044.15		44,140.69
Manchester Savings Bank .....	50420	98,945.47	3,239.54	96,400.00	5,785.01
Mechanics Savings Bank .....	4407	20,339.32	355.93	20,695.25	—0—
Merchants Savings Bank .....	80024		5,909.37	457.55	5,451.82
Merchants Savings Bank .....	50987	29,195.47	951.10	24,694.20	5,452.37
Merchants Savings Bank .....	16073	7,541.51	20,391.06	700.00	27,232.57
Merchants Savings Bank .....	20250	53,664.35	10,461.97	47,661.00	16,465.32
Total Pine Grove Cemetery .....		543,895.47	66,063.82	360,215.09	249,744.20

<i>Valley Cemetery</i>				
Amoskeag Savings Bank .....	68808	26,438.50	1,170.43	1,843.00
Manchester Savings Bank .....	154499	47,175.25	2,127.42	
Merchants Savings Bank .....	16072	1,873.50	66.42	
Merchants Savings Bank .....	5569	7,444.30	262.81	
Total Valley Cemetery .....		82,931.55	3,627.08	1,843.00
<i>Piscataquog Cemetery</i>				
Amoskeag Savings Bank .....	126851	3,860.31	171.55	15.25
Amoskeag Savings Bank .....	126852	152.19	6.76	
Amoskeag Savings Bank .....	126853	2,773.61	123.25	
Amoskeag Savings Bank .....	126854	13,969.28	620.84	452.10
Total Piscataquog Cemetery .....		20,755.39	922.40	467.35
<i>Merrill Cemetery</i>				
Amoskeag Savings Bank .....	69517	6,737.83	299.43	159.50
<i>Amoskeag Cemetery</i>				
Amoskeag Savings Bank .....	151322	3,053.34	135.68	70.00
<i>Stowell Cemetery</i>				
Manchester Savings Bank .....	145818	1,144.69	51.61	25.00
		\$658,518.27	\$71,100.02	\$362,779.94
TOTAL CASH (PERPETUAL CARE)				
ALL CEMETERIES (EXHIBIT D) .....				
				\$366,838.35

CITY OF MANCHESTER  
 SCHEDULE OF CEMETERY TRUST FUNDS — SECURITIES  
 IN CUSTODY OF THE CITY TREASURER  
 As at December 31, 1959  
 EXHIBIT D — SCHEDULE 2  
 PINE GROVE CEMETERY

	Date of Issue	Date of Maturity	Rate	Number	Amount
City of Manchester Bonds:					\$
U. S. Treasury Bonds	April 15, 1943	June 15, 1964-69	2 1/2	20927H	10,000.00
U. S. Treasury Bonds	April 15, 1943	June 15, 1964-69	2 1/2	29028J	10,000.00
U. S. Treasury Bonds	April 15, 1943	June 15, 1964-69	2 1/2	29029K	10,000.00
U. S. Treasury Bonds	April 15, 1943	June 15, 1964-69	2 1/2	29030L	10,000.00
U. S. Treasury Bonds	April 15, 1943	June 15, 1964-69	2 1/2	29031A	10,000.00
U. S. Treasury Bonds	April 15, 1943	June 15, 1964-69	2 1/2	29135E	10,000.00
U. S. Treasury Bonds	April 15, 1943	June 15, 1964-69	2 1/2	29136F	10,000.00
U. S. Treasury Bonds	April 15, 1943	June 15, 1964-69	2 1/2	29340L	10,000.00
U. S. Treasury Bonds	April 15, 1943	June 15, 1964-69	2 1/2	29341A	10,000.00
U. S. Treasury Bonds	April 15, 1943	June 15, 1964-69	2 1/2	29342B	10,000.00
U. S. Treasury Bonds	Sept. 15, 1943	Dec. 15, 1964-69	2 1/2	36261A	10,000.00
U. S. Treasury Bonds	Sept. 15, 1943	Dec. 15, 1964-69	2 1/2	36262B	10,000.00
U. S. Treasury Bonds	Sept. 15, 1943	Dec. 15, 1964-69	2 1/2	36263C	10,000.00
U. S. Treasury Bonds	Sept. 15, 1943	Dec. 15, 1964-69	2 1/2	36264D	10,000.00
U. S. Treasury Bonds	Sept. 15, 1943	Dec. 15, 1964-69	2 1/2	36265E	10,000.00
U. S. Treasury Bonds	Dec. 1, 1944	Mar. 15, 1966-71	2 1/2	22116F	10,000.00
U. S. Treasury Bonds	Dec. 1, 1944	Mar. 15, 1966-71	2 1/2	22117H	10,000.00
U. S. Treasury Bonds	Dec. 1, 1944	Mar. 15, 1966-71	2 1/2	22118J	10,000.00
U. S. Treasury Bonds	Dec. 1, 1944	Mar. 15, 1966-71	2 1/2	22119K	10,000.00
U. S. Treasury Bonds	Dec. 1, 1944	Mar. 15, 1966-71	2 1/2	22120L	10,000.00
U. S. Treasury Bonds	April 1, 1951	Apr. 1, 1975-80	2 3/4	13265E	10,000.00
U. S. Treasury Bonds	April 1, 1951	Apr. 1, 1975-80	2 3/4	13266F	10,000.00
U. S. Treasury Bonds	April 1, 1951	Apr. 1, 1975-80	2 3/4	13257H	10,000.00
U. S. Treasury Bonds	April 1, 1951	Apr. 1, 1975-80	2 3/4	13267H	10,000.00
U. S. Treasury Bonds	April 1, 1951	Apr. 1, 1975-80	2 3/4	13258J	10,000.00
U. S. Treasury Bonds	April 1, 1951	Apr. 1, 1975-80	2 3/4	13259K	10,000.00

U. S. Treasury Bonds	.....	April	1, 1951	1, 1975-80	2 3/4	13266L	10,000.00
U. S. Treasury Bonds	.....	April	1, 1951	1, 1975-80	2 3/4	13261A	10,000.00
U. S. Treasury Bonds	.....	April	1, 1951	1, 1975-80	2 3/4	13262B	10,000.00
U. S. Treasury Bonds	.....	April	1, 1951	1, 1975-80	2 3/4	13263C	10,000.00
U. S. Treasury Bonds	.....	April	1, 1951	1, 1975-80	2 3/4	13264D	10,000.00
U. S. Treasury Bonds	.....	April	1, 1951	1, 1975-80	2 3/4	13268J	10,000.00
U. S. Treasury Bonds	.....	Oct.	1, 1957	1, 1969	4	11974	10,000.00
U. S. Treasury Bonds	.....	Oct.	1, 1957	1, 1969	4	11975	10,000.00
U. S. Treasury Bonds	.....	Oct.	1, 1957	1, 1969	4	11976	10,000.00
U. S. Treasury Bonds	.....	Oct.	1, 1957	1, 1969	4	11977	10,000.00
U. S. Treasury Bonds	.....	Oct.	1, 1957	1, 1969	4	11978	10,000.00
U. S. Treasury Bonds	.....	Dec.	2, 1957	15, 1974	3 7/8	12243	10,000.00
The Twelve Federal Land Bank	.....	Feb.	2, 1959	20, 1969	4 3/4	129K	98,500.00
The Twelve Federal Land Bank	.....	April	1, 1959	20, 1968	4 1/4	923C	9,925.00
The Twelve Federal Land Bank	.....	April	1, 1959	20, 1968	4 1/4	924D	9,925.00
The Twelve Federal Land Bank	.....	April	1, 1959	20, 1968	4 1/4	925E	9,925.00
The Twelve Federal Land Bank	.....	April	1, 1959	20, 1968	4 1/4	926F	9,925.00
The Twelve Federal Land Bank	.....	April	1, 1959	20, 1968	4 1/4	927H	9,925.00
U. S. Treasury Bonds	.....	Jan.	23, 1959	15, 1980	4	10299	9,900.00
U. S. Treasury Bonds	.....	Jan.	23, 1959	15, 1980	4	10300	9,900.00
U. S. Treasury Bonds	.....	Jan.	23, 1959	15, 1980	4	10301	9,900.00
U. S. Treasury Bonds	.....	Jan.	23, 1959	15, 1980	4	10302	9,900.00
U. S. Treasury Bonds	.....	Jan.	23, 1959	15, 1980	4	10303	9,900.00
U. S. Treasury Bonds	.....	Jan.	23, 1959	15, 1980	4	10304	9,900.00
U. S. Treasury Notes	.....	Nov.	15, 1959	15, 1963	4 7/8	42870	10,013.84
U. S. Treasury Notes	.....	Nov.	15, 1959	15, 1963	4 7/8	42871	10,013.84
U. S. Treasury Notes	.....	Nov.	15, 1959	15, 1963	4 7/8	42872	10,013.84
U. S. Treasury Notes	.....	Nov.	15, 1959	15, 1963	4 7/8	42873	10,013.84
U. S. Treasury Notes	.....	Nov.	15, 1959	15, 1963	4 7/8	42874	10,013.84
U. S. Treasury Notes	.....	Oct.	15, 1959	15, 1964	5	49245	5,000.00
U. S. Treasury Notes	.....	Oct.	15, 1959	15, 1964	5	85382	10,000.00
U. S. Treasury Notes	.....	Oct.	15, 1959	15, 1964	5	85383	10,000.00
Federal National Mortgage Assoc.	.....	April	10, 1959	10, 1969	4 3/8	89	49,625.00

TOTAL SECURITIES — PINE GROVE CEMETERY ..... \$712,219.20

CITY OF MANCHESTER  
 SCHEDULE OF CEMETERY TRUST FUNDS — CASH  
 SPECIAL CARE  
 As at December 31, 1959  
 EXHIBIT D — SCHEDULE 3

	Savings Bank	Book Number	Principal	Accumulated Income	Total December 31, 1959
<i>Pine Grove Cemetery</i>			\$	\$	
Hattie C. Curtis .....	Amoskeag	164246	95.00	2.11	97.11
Medora W. Elliot .....	Amoskeag	188141	500.00	27.87	527.87
John H. Erskine .....	Amoskeag	260835	300.00	6.53	306.53
Esther A. Marr .....	Amoskeag	232239	120.00	1.46	121.46
John H. Nye and Bertha M. Donway .....	Amoskeag	262073	400.00	15.80	415.80
Gordon F. Palmer .....	Amoskeag	219177	837.50	52.47	889.97
Rufus H. Pike .....	Amoskeag	223501	400.00	55.11	455.11
Nellie L. Potter .....	Amoskeag	265483	50.00	1.44	51.44
Reuben R. Rief .....	Amoskeag	260154	350.00	10.26	360.26
William C. Spear .....	Amoskeag	197051	2,500.00	363.36	2,863.36
Emily Theuner .....	Amoskeag	157155	50.00	2.47	52.47
Ottile Wagner-Hosser .....	Amoskeag	240315	2,500.00	198.30	2,698.30
Walker Ward .....	Amoskeag	217948	500.00	23.99	523.99
Leopold Winkler .....	Amoskeag	230637	120.00	1.46	121.46
Florence Barnard .....	Manchester	179885	250.00	3.41	253.41
Barton and Hill .....	Manchester	115154	1,200.00	1,078.91	2,278.91
Halbert N. Bond .....	Manchester	178217	1,700.00	129.11	1,829.11
Charles Edwin Chase .....	Manchester	179704	300.00	13.00	313.00
Eliza A. Clark .....	Manchester	165344	500.00	102.54	602.54



Martha Clark Collins .....	Manchester .....	193303	500.00	23.80	523.80
Jennie M. Corey .....	Manchester .....	168006	2,500.00	605.92	3,105.92
Henry B. Fairbank .....	Manchester .....	181896	300.00	15.63	315.63
Oliver Gould .....	Manchester .....	94650	500.00	4.86	504.86
Frederick Knowlton .....	Manchester .....	173418	300.00	14.68	314.68
May F. Nichols .....	Manchester .....	113370	500.00	290.33	790.33
Rose LeFebvre Nichols .....	Manchester .....	192165	500.00	533.14	533.14
Fannie L. Roper .....	Manchester .....	172026	250.00	11.78	261.78
Stratton-Rollins .....	Manchester .....	162820	125.00	4.95	129.95
Ottilie Wagner-Hosser .....	Manchester .....	183080	200.00	33.27	233.27
Clara E. Whittemore .....	Manchester .....	156405	500.00	91.29	591.29
Albert E. Worcester .....	Manchester .....	186303	300.00	15.28	315.28
J. Brodie and Charlotte S. Smith .....	Manchester .....	216162	1,500.00	63.16	1,563.16
Ida M. Jones .....	Manchester .....	19335	200.00	4.06	204.06
Major William Jones .....	Federal .....	11449	200.00	4.57	204.57
E. A. Plummer .....	and Loan .....	31308	300.00	8.55	308.55
John H. Proctor .....	.....	11452	200.00	4.57	204.57
Harry L. and Annie S. Additon .....	Merchants .....	72857	500.00	7.04	507.04
John H. Andrews and Joseph Hermann .....	Merchants .....	31790	2,500.00	539.01	3,039.01
Josie S. Auger .....	Merchants .....	56642	1,000.00	22.95	1,022.95
Nellie H. Brown .....	Merchants .....	31770	250.00	22.68	272.68
Nathan P. Hunt .....	Merchants .....	26962	400.00	58.17	458.17
Cora C. Hutchins .....	Merchants .....	56326	225.00	9.57	234.57
Annie Reid Knox .....	Merchants .....	54663	300.00	84.71	384.71
Inez G. Land .....	Merchants .....	67408	1,000.00	79.32	1,079.32
James R. Straw .....	Merchants .....	20719	200.00	42.17	242.17
Grace E. Tarbell .....	Merchants .....	51921	300.00	16.45	316.45

CITY OF MANCHESTER  
SCHEDULE OF CEMETERY TRUST FUNDS — CASH  
SPECIAL CARE

As at December 31, 1959

EXHIBIT D — SCHEDULE 3 — *Continued*

	Savings Bank	Book Number	Principal	Accumulated Income	Total December 31, 1959
George E. Wagner .....	Merchants	56044	600.00	4.13	604.13
Ora V. Chase .....	Merchants	80321	500.00	75.65	575.65
Walter R. Cox .....	Merchants	80857	300.00	5.26	305.26
Mary I. Dixon .....	Merchants	80464	50.00	.79	50.79
William W. Ingham .....	Merchants	80468	700.00	93.87	793.87
Emily E. Killey .....	Merchants	80115	2,500.00	163.54	2,663.54
Rachel B. Reid .....	Merchants	80335	500.00	144.11	644.11
Raco Theodore .....	Merchants	81361	700.00	13.72	713.72
			34,072.50	4,702.58	38,775.08
Special Care — Consolidated (Schedule 3A) .....			61,300.00	2,166.46	63,466.46
TOTAL PINE GROVE CEMETERY .....			\$95,372.50	\$6,869.04	\$102,241.54

*Valley Cemetery*

Hannah Currier .....	Amoskeag	185386	500.00	355.52	855.52
Gale Trust Fund .....	Amoskeag	34108	404.49	518.93	923.42
Emma T. Parker .....	Amoskeag	173017	300.00	8.17	308.17
George Sargent .....	Amoskeag	152887	400.00	5.19	405.19
Sawyer and Breen .....	Amoskeag	154784	100.00	5.13	105.13
M. G. J. Tewksbury .....	Amoskeag	177022	179.50	4.86	184.36
James Cossar .....	Manchester	172375	200.00	3.34	203.34
E. W. Harrington .....	Manchester	108743	4,000.00	2,556.82	6,556.82
Elizabeth Holden Healy .....	Manchester	147047	100.00	3.38	103.38
Frederick Smyth .....	Manchester	172374	5,000.00	1,314.60	6,314.60
Henry A. Webb .....	Manchester	188927	200.00	2.92	202.92
Ernest L. Donaway .....	Merchants	61190	200.00	.59	200.59
Eliza B. Green .....	Merchants	54364	1,000.00	63.27	1,063.27
Carl I. Caton .....	Merchants	80735	200.00	6.51	206.51
George W. Thayer .....	Manchester Federal	34577	200.00	7.56	207.56
TOTAL VALLEY CEMETERY			<u>\$12,983.99</u>	<u>\$4,856.79</u>	<u>\$ 17,840.78</u>

*Piscataquog Cemetery*

Robert Lockhead and Minnie L. McGuire .....	Amoskeag	262759	400.00	11.73	411.73
Caroline Rundlett .....	Manchester	168609	125.00	2.70	127.70
Blake and Hurd .....	Manchester Federal	16484	200.00	10.13	210.13
TOTAL PISCATAQUOG CEMETERY .....			<u>\$ 725.00</u>	<u>\$ 24.56</u>	<u>\$ 749.56</u>

CITY OF MANCHESTER  
SCHEDULE OF CEMETERY TRUST FUNDS — CASH  
SPECIAL CARE

As at December 31, 1959

EXHIBIT D — SCHEDULE 3 — *Concluded*

	Savings Bank	Book Number	Principal	Accumulated Income	Total December 31, 1959
<i>Merrill Cemetery</i>					
Cleaves N. Harvey .....	Manchester .....	149756	\$ 200.00	\$ 5.54	\$ 205.54
<i>Amoskeag Cemetery</i>					
Charles E. Shaw .....	Merchants .....	54232	200.00	2.59	202.59
Thomas Hamilton .....	Merchants .....	80946	150.00	1.37	151.37
TOTAL AMOSKEAG CEMETERY .....			\$ 350.00	\$ 3.96	\$ 353.96
<i>Stark Park</i>					
Edith Stark .....	Amoskeag .....	122381	\$ 1,000.00	\$ 702.28	\$ 1,702.28

SUMMARY OF SPECIAL CEMETERY TRUST FUNDS —

CASH	
Pine Grove Cemetery .....	102,241.54
Valley Cemetery .....	17,840.78
Piscataquog Cemetery .....	749.56
Merrill Cemetery .....	205.54
Amoskeag Cemetery .....	353.96
Stark Park .....	1,702.28
TOTAL CEMETERY TRUST FUNDS — CASH (SPECIAL CARE) .....	\$123,093.66

CITY OF MANCHESTER  
 SCHEDULE OF CEMETERY TRUST FUNDS — CASH  
 SPECIAL CARE CONSOLIDATED  
 PINE GROVE CEMETERY  
 As at December 31, 1959  
 EXHIBIT D — SCHEDULE 3A

	Total December 31, 1959
<i>Amoskeag Savings Bank</i>	
\$200 Consolidated Account No. 275878 .....	\$10,090.60
Avery, Amariah	
Babel, Gustave	
Babel, Herman	
Bean, Ralph I.	
Bogner, Anna	
Buttrick, Helen K.	
Cannon, S. P.	
Crossley, James	
Dodge, Edith S.	
Field, Ella M.	
Foster, Elwin C.	
Fracker, James	
French, Frank B.	
Gossler, William J. and Mathilde C.	
Hazelton and Stevens	
Hayward, John A.	
Hertrick, Helen	
Johnson, Charles J.	
Johnson, John E.	
Kaldaras, Sote	
Kearns, Charles B.	
Kirste, Charles C.	
Leland and Waldron	
Mehlhorn, Gustav and Minna	
Melledge, Helen A.	
Merchant, Charlotte M.	
Mouiton, Anna M.	
Murdoch, James	
Nelson, Anna C.	
Nybert, Gladys B.	
O'Brien, James (2)	
Osia, Hattie	
Piper, Franklin S.	
Pushee, Frank	
Quimby-Andrews	
Reich, Adalbert (2)	
Riedel, William	
Ringenwald, Emil	
Rodelsperger, Herman	

CITY OF MANCHESTER  
 SCHEDULE OF CEMETERY TRUST FUNDS — CASH  
 SPECIAL CARE CONSOLIDATED  
 PINE GROVE CEMETERY  
 As at December 31, 1959  
 EXHIBIT D — SCHEDULE 3A — *Continued*

	Total December 31, 1959
Scheer, Emil and Wilhelmina	
Schoepf, Minnie	
Schoninger, Lena	
VanPoucke, John B.	
Wagner, Robert	
Wallace, Mrs. Lillian C.	
Watson, Fred W.	
Welch, Mrs. Charles D.	
Wyman, Kate S.	
 \$150 Consolidated Account No. 275879 .....	 2,320.83
Avery, Annie L.	
Canney, Edith	
Gage, William A.	
Gile, Cora A.	
Gossler, Henry	
Heath, L. V.	
Knox, Ida M.	
Otis, Theda F.	
Phillips, Grace A.	
Robie, Charles H.	
Rogers, George E.	
Rogler and Grimmer	
Rowe, Addie C.	
Rowe, Addie C. (Additional \$50)	
Slack, Hattie L.	
Thayer, Alice L.	
 \$100 Consolidated Account No. 275880 .....	 1,816.31
Abbott, Josephine O.	
Avery, Frank W.	
Badger, Marcia M.	
Brimner, Robert Jr.	
Clarke, Nettie B.	
Colby, Clara E.	
Klein, Karl	
Lamoureux, Tillie A.	
Laport, Maria F.	
Longa, Lilla B.	
Opelt, Julia M.	

CITY OF MANCHESTER  
 SCHEDULE OF CEMETERY TRUST FUNDS — CASH  
 SPECIAL CARE CONSOLIDATED  
 PINE GROVE CEMETERY  
 As at December 31, 1959  
 EXHIBIT D — SCHEDULE 3A — *Continued*

	Total December 31, 1959
Payne, Earl	
Phinney, Mary E.	
Rowell, Charles W.	
Reischer, Mrs. F. L.	
Rustler, John	
Shea, Elizabeth	
Tucker, Mary H.	
Income Account No. 275881 .....	206.39
<i>Manchester Savings Bank</i>	
\$200 Consolidated Account No. 204984 .....	10,097.12
Bachmann, Emma A.	
Bartlett-Fisher	
Beddows, Joseph	
Briggs, Angie E.	
Brimner-Lauffenberger	
Burpee, John W.	
Center, Mildred F.	
Clauson, Mrs. Ida	
Coburn, Mary E.	
Dean, Joseph C. and Sarah A.	
Duncan, Robert H.	
Emery, Dana A.	
Erskine, Fred H.	
Evert, Rev. John and Hattie	
French, John W.	
Heilman, Fred G.	
Hodge, Lucy E.	
Hughes, Mary Ann	
Jones and Pennett	
Kershaw, Edward E.	
Kirste, Charles	
Laing, Robert	
Lewis, Frederick S.	
Maloney, Frieda Seifert	
Mendell, James H.	
McGrevey, Agnes E.	
Muehling, John A.	
Netsch, Barbara	
Paul, Eben	

CITY OF MANCHESTER  
 SCHEDULE OF CEMETERY TRUST FUNDS — CASH  
 SPECIAL CARE CONSOLIDATED  
 PINE GROVE CEMETERY  
 As at December 31, 1959  
 EXHIBIT D — SCHEDULE 3A — *Continued*

	Total December 31, 1959
Philbrick, Eva	
Pitman, Arthur J.	
Quimby-Longa	
Ranno, Martha B.	
Reischer, Anna C.	
Remington, Louise E.	
Richardson, F. T. E.	
Ried, James	
Senter, Mattie E.	
Shaw, Charles E.	
Simon, Max	
Smart, Nettie E.	
Smith, Dante and Holt, Victoria	
Sonnleitner, Rudolph	
Stearns, Frank E.	
Stone, Sabina	
Swahn, Mrs. Ellen	
Taylor, Elizabeth	
Vail, Allie A.	
Van De Velde, Anna	
Weeks, George W.	
 \$150 Consolidated Account No. 204983 .....	 3,634.96
Caron, Maud E.	
Clark and Prescott	
Clark, Nathaniel	
Corey, Charles R.	
Emerson, William P.	
Flanders, Nettie E.	
Garland, Edith E.	
Garland, Elmer W.	
Hall, T. Kittredge	
Henry, Harley R.	
Knight, Albert J.	
Lacey, Mrs. Clara	
Lee, Addie C.	
Manter, Corydon L.	
Pike, Fred W.	
Plumpton, Catherine	
Prahl, Christina	



CITY OF MANCHESTER  
 SCHEDULE OF CEMETERY TRUST FUNDS — CASH  
 SPECIAL CARE CONSOLIDATED  
 PINE GROVE CEMETERY  
 As at December 31, 1959  
 EXHIBIT D — SCHEDULE 3A — *Continued*

	Total December 31, 1959
Redman, Peter A. Rosenberger, Catherine Dennison Towe, Mrs. E. V. Simpson, Horace P. Slack and Tasker Welcome, Capitola E. Willand, Eunice J.	
\$100 Consolidated Account No. 204981 .....	1,365.15
Annis, Eleanor J. Baker, George N. Dehmelt, Augusta Ford, Cyrilla M. Gray and Greer Greer, Benjamin F. Kamm, Rev. John McKinnon-Powers Pillsbury, Henry F. Stevens, Joseph L. Stratton, Jennie F. Varney, Mary L. Wheeler, R. A.	
Income Account No. 204982 .....	486.10
<i>Merchants Savings Bank</i>	
\$200 Consolidated Account No. 60424 .....	10,026.97
Alford, Franz A. Artzt, Marie H. Ashcroft, Fred Backer, Elsie M. Barclay, Mary A. Bean, John D. Blichmann, Emma A. Brennan, Mary Breynaert, Jennie Deland, Arthur T. DeMoulpied, Charles Dietsch, Christian E. and Walter C. Fitts, Norman Flansberg, Jesse F.	

CITY OF MANCHESTER  
 SCHEDULE OF CEMETERY TRUST FUNDS — CASH  
 SPECIAL CARE CONSOLIDATED  
 PINE GROVE CEMETERY  
 As at December 31, 1959  
 EXHIBIT D — SCHEDULE 3A — *Continued*

	Total December 31, 1959
Fowler, Mrs. Frank S.	
Frame, James	
Franks, Arthur L.	
Gaam, Thekla M. and Richard M.	
George, Theofany	
Hart, J. Willard	
Hazeltine, Loring Moore	
Hohman, Anna L.	
Johnson, Axel	
Johnson, Hugo F.	
Jones, Blanche T.	
Krauss, Alma	
Kuehn, Frederick	
Lange, Minna	
Libbey-Vail	
Merrill, Edwin W.	
Merrill, Parker E.	
Millar-McKean	
Mothes, Christiane C.	
Neudeck, Leo, Henry and Ida A.	
Niles, Edith M. and Cann, Edwin G.	
O'Brien, James H.	
Peacock, Affie A.	
Power, Margaret	
Redman, Wilhelmina (2)	
Sanders, Annie Gould	
Scheer, Marco	
Smith, Mrs. Delbert E.	
Smith, Grace Cochran	
Stevens, Victor E.	
Steward, John M.	
Stewart, Burton	
Thompson, Joseph A.	
Untiet, Theresa	
Walker, William M.	
\$150 Consolidated Account No. 60423 .....	752.02
McMaster, William T.	
Porter, W. E. and Philbrick, Sophia	
Thiem and Wolf	
Volkman, Gustav	
Worthley, Nellie M.	

CITY OF MANCHESTER  
 SCHEDULE OF CEMETERY TRUST FUNDS — CASH  
 SPECIAL CARE CONSOLIDATED  
 PINE GROVE CEMETERY  
 As at December 31, 1959  
 EXHIBIT D — SCHEDULE 3A — *Continued*

	Total December 31, 1959
\$100 Consolidated Account No. 60422 .....	1,002.69
Cate, Fred H.	
Corey, Myra C.	
Dolber, Josephine A.	
Gowitske, Tillie	
Hart, Katherine E.	
Payne, Levi E.	
Salls, Frederick H.	
Salls, Frederick H. (Additional \$100)	
Washburn, Ellen	
Woodbury, Clarence (2)	
Income Account No. 60425 .....	566.55
\$200 Consolidated No. 82237 .....	3,092.73
Bergquist, Katherine Mrs.	
Clough, Herbert S.	
Dunsmoor, Frank W.	
Gove, Lovica E.	
Gregory, Viola Mrs.	
Hoffman, Frederick W.	
Hutchinson, Lora E.	
McAllister, Charlotte E.	
McCreedy, Matty M.	
Miner, Rose	
Oettler, Charles	
Parker, Nettie	
Proctor, Ida M.	
Schuneman, Theresa L.	
Snell, Maude	
\$150 Consolidated Account No. 82238 .....	1,802.29
Barney, Maggie	
Beeman, Albertine	
Chapman, Charles E.	
Cleworth, Flora A.	
Ellis, Ossian P. and Clarence W.	
Koehler, T. Pauline	
Morton, Bertha A.	
Porter, Charles P.	
Roper, Fennie L.	
Smith, Permillia M.	
Stetson, Silas C.	
Walker, Thomas, Jr.	

CITY OF MANCHESTER  
 SCHEDULE OF CEMETERY TRUST FUNDS — CASH  
 SPECIAL CARE CONSOLIDATED  
 PINE GROVE CEMETERY  
 As at December 31, 1959  
 EXHIBIT D — SCHEDULE 3A — *Continued*

	Total December 31, 1959
\$100 Consolidated Account No. 84124 .....	1,103.88
Alexander, Elizabeth	
Blakeley, Emma M.	
Garmon, Abraham L.	
Garmon, William G.	
Murray, Frank	
Peterson, John C.	
Randall, Frank M.	
Robinson, Tillie F.	
Stevens, Estelle J.	
Stockdale, James C.	
Zickendrath, Helen	
Income Account No. 82239 .....	42.40
<i>Manchester Federal Savings and Loan Association</i>	
\$250 Consolidated Account and Accumulated Interest	
No. 35081 .....	5,362.89
Perry	
Buzzell, Agnes K.	
Scheer, Hans	
Lamb, Edna B.	
Wiskup, Efim	
Gossler-Buecher	
Savage, Eva F.	
Gellrich	
Robinson, Abbie S.	
Gustafson, Mary A.	
Parker, Jessie Harrington	
Dobbie, James	
Ober, Eric	
McIntyre, Donald	
Robb, William G.	
Smith, Gertrude S.	
Paige, Clarence G.	
Estate of Ernest E. Soule	
Atwood Estate	
\$200 Consolidated Account and Accumulated Interest	
No. 28051 .....	9,696.58
Anderson, John H.	
Anderson, Barry J. and Ethel L.	
Atkins, Charles E.	
The Aust Sisters	
Bailey, Mrs. Marguerite G.	

CITY OF MANCHESTER  
 SCHEDULE OF CEMETERY TRUST FUNDS — CASH  
 SPECIAL CARE CONSOLIDATED  
 PINE GROVE CEMETERY  
 As at December 31, 1959  
 EXHIBIT D — SCHEDULE 3A — *Concluded*

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Total  
 December  
 31, 1959

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Cloman, Joseph and Thunblom, Reinhold  
 Caswell, Fred M.  
 Caswell, Fred M. (Additional)  
 Clement, Dr. Chauncy W.  
 Coburn, Emma  
 Dougherty-Bernard  
 Elliott, Alonza and Medora W.  
 Ferson-Whitehouse  
 Gerr, Mettie Darby  
 Giles, John Q. and Ethel C.  
 Hardy, C. Wendell  
 Hartshorn, Arthur G.  
 Heath, Charlotte E.  
 Kemp, Frederick and Phineas A.  
 Kent, Clarence L.  
 Kerr, John L.  
 Lange, William  
 Lainsing, Frank and Schoepf, Adolf  
 Lenz, Charles F.  
 Littlefield, Minnie E.  
 Morrow, Hugh S. and Glenna M.  
 Mosher-Currier  
 Putney, Philip N.  
 Rausch, Anna  
 Reid, Annetta  
 Sanborn, Mrs. John A.  
 Schricker, Bessie G.  
 Simpson, James A.  
 Smith, Arthur J. and Marcia M.  
 Stevens, Charles S.  
 Tittle, Minnie H.  
 VanPoucke, Augusta  
 Wells Family  
 Whitcomb, Clarence and Josephine  
 White, Albert H. and Laura M.  
 White, Arthur M.  
 Wiesner, Julius  
 Zickendrath, Helen  
 Knowles-Parkinson  
 Dency-Maker

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TOTAL PINE GROVE CEMETERY	
SPECIAL CARE CONSOLIDATED .....	\$63,466.46

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CITY OF MANCHESTER  
 SCHEDULE OF OTHER FUNDS — CASH  
 As at December 31, 1959  
 EXHIBIT D — SCHEDULE 4

	Book Number	Balance January 1, 1959	Deposits	With- drawals	Balance December 31, 1959
<i>Fire Damage Replacement Fund</i>					
Manchester Savings Bank .....	157689	\$23,945.17	\$1,079.83	.....	\$25,025.00
Merchants Savings Bank .....	52055	6,210.94	223.30	.....	6,434.24
<i>C. H. Bartlett Legacy</i>					
Manchester Savings Bank .....	153316	1,702.72	76.79	.....	1,779.51
<i>Herrick Fund</i>					
Manchester Savings Bank .....	163088	1,008.55	45.47	.....	1,054.02
<i>Nathan P. Hunt Fund</i>					
Children's Entertainment: Merchants Savings Bank .....	29664	5,481.36	194.37	\$148.20	5,527.53
<i>Nathan P. Hunt Fund</i>					
School Prize: Merchants Savings Bank .....	29664	3,417.06	119.38	204.00	3,332.44

CITY OF MANCHESTER  
 SCHEDULE OF OTHER FUNDS — CASH  
 As at December 31, 1959  
 EXHIBIT D — SCHEDULE 4 — *Concluded*

	Book Number	Balance January 1, 1959	Deposits	With- drawal	Balance December 31, 1959
<i>Clara N. Brown</i>					
Manchester Savings Bank .....	175123	1,029.50	46.43	.....	1,075.93
<i>Honor Roll</i>					
Merchants Savings Bank .....	65411	178.33	6.30	.....	184.63
		<u>\$42,973.63</u>	<u>\$1,791.87</u>	<u>\$352.20</u>	
TOTAL OTHER FUNDS — CASH .....					<u>\$44,413.30</u>

CITY OF MANCHESTER  
SCHEDULE OF LIBRARY TRUST FUNDS—CASH  
IN CUSTODY OF THE TREASURER OF LIBRARY TRUSTEES  
As at December 31, 1959  
EXHIBIT D — SCHEDULE 5

	Book Number	Balance January 1, 1959	Interest and Other Deposits	With- drawals	Balance December 31, 1959
<i>Oliver Dean Fund</i>					
Mechanics Savings Bank	6421	\$ 4,078.38	\$ 71.36	\$ 4,149.74	.....
Amoskeag Savings Bank	94654	2,696.61	119.64	10.25	\$ 2,806.00
Manchester Savings Bank	16445	6,077.11	275.48	274.91	6,077.68
Merchants Savings Bank	80076	.....	4,222.34	.....	4,222.34
		\$ 12,852.10	\$ 4,688.82	\$ 4,434.90	\$ 13,106.02
<i>Eliza A. Eaton Fund</i>					
Merchants Savings Bank	106	2,432.64	85.01	2,517.65	.....
Merchants Savings Bank	15593	1,535.17	26.86	1,562.03	.....
Merchants Savings Bank	80469	.....	4,004.10	43.28	3,960.82
		\$ 3,967.81	\$ 4,115.97	\$ 4,122.96	\$ 3,960.82
<i>Michael Prout Fund</i>					
Mechanics Savings Bank	7329	979.07	17.13	996.20	.....
Manchester Savings Bank	100664	3,347.70	150.95	.....	3,498.65
Amoskeag Savings Bank	106269	3,751.86	168.04	13.30	3,906.60
Merchants Savings Bank	80101	.....	724.99	.....	724.99
		\$ 8,078.63	\$ 1,061.11	\$ 1,009.50	\$ 8,130.24



<i>Mary E. Elliot Fund</i>									
Mechanics Savings Bank	6423	3,711.66	64.94	3,776.60	.....				
Merchants Savings Bank	80077	.....	3,827.51	122.84	3,704.67				
		\$ 3,711.66	\$ 3,892.45	\$ 3,899.44	\$ 3,704.67				
<i>Nora Kennard Jones Fund</i>									
Merchants Savings Bank	37554	40,763.30	12,604.06	9,434.38	43,932.98				
<i>John Hosley Fund</i>									
Amoskeag Savings Bank	147827	398.28	18.05	.....	+16.33				
<i>Edwin F. Jones Fund</i>									
Mechanics Savings Bank	11689	5,140.13	89.95	5,230.08	.....				
Merchants Savings Bank	80231	.....	5,321.60	75.45	5,246.15				
		\$ 5,140.13	\$ 5,411.55	\$ 5,305.53	\$ 5,246.15				
<i>Emily A. Smith</i>									
Mechanics Savings Fund	7189	5,337.04	93.39	5,430.43	.....				
Merchants Savings Bank	80095	.....	5,525.45	.....	5,525.45				
		\$ 5,337.04	\$ 5,618.84	\$ 5,430.43	\$ 5,525.45				
<i>James Lidell Arnott Fund</i>									
Manchester Savings Bank	159856	2,927.22	132.83	152.79	2,907.26				
<i>Mrs. Georgia B. D. Carpenter Fund</i>									
Manchester Savings Bank	165491	10,066.85	453.97	337.55	10,183.27				
<i>Frank P. Carpenter Fund</i>									
Amoskeag Savings Bank	222579	5,008.59	218.24	356.44	4,870.39				
Merchants Savings Bank	36449	5,106.00	177.45	5,277.45	.....				
Manchester Savings Bank	177951	5,010.70	225.95	.....	5,236.65				
Mechanics Savings Bank	17839	10,046.36	175.80	10,222.16	.....				
Merchants Savings Bank	80794	.....	15,288.94	214.23	15,074.71				
		\$ 25,165.65	\$ 16,086.38	\$ 16,070.28	\$ 25,181.75				

CITY OF MANCHESTER  
 SCHEDULE OF LIBRARY TRUST FUNDS — CASH  
 IN CUSTODY OF THE TREASURER OF LIBRARY TRUSTEES  
 As at December 31, 1959  
 EXHIBIT D — SCHEDULE 5 — *Concluded*

	Book Number	Balance January 1, 1959	Interest And Other Deposits	With- drawals	Balance December 31, 1959
<i>Ruth C. Dudley Fund</i>					
Amoskeag Savings Bank .....	197296	552.82	24.55	42.00	535.37
<i>Mary M. Tolman Fund</i>					
Mechanics Savings Bank .....	17060	2,079.13	36.38	2,115.51	.....
Merchants Savings Bank .....	80674	.....	2,152.51	.....	2,152.51
		\$ 2,079.13	\$ 2,188.89	\$ 2,115.51	\$ 2,152.51
<i>Frank H. Water Fund</i>					
Merchants Savings Fund .....	43429	3,021.07	107.13	.....	3,128.20
<i>Chaminade Cash Fund</i>					
Merchants Savings Bank .....	39951	457.47	79.60	45.11	491.96
<i>Agnes R. Hunt Fund</i>					
Merchants Savings Bank .....	52288	658.54	3,265.52	99.87	3,824.19

<i>Daniel Clark Fund</i>					
Merchants Savings Bank .....	53322	9,362.53	328.80	320.43	9,370.90
		<u>\$134,540.23</u>	<u>\$60,078.52</u>	<u>\$52,820.68</u>	
TOTAL LIBRARY TRUSTS FUNDS — CASH .....					<u>\$141,798.07</u>

## IN CUSTODY OF THE CITY TREASURER

<i>Moody-Currier Fund</i>					
Amoskeag Savings Bank .....	123865	5,000.00	225.40	225.40	5,000.00
<i>John Hosley Fund</i>					
Mechanics Savings Bank .....	12466	5,000.00	87.50	5,087.50	5,000.00
Merchants Savings Bank .....	80258	.....	5,176.52	176.52	
		<u>\$ 5,000.00</u>	<u>\$ 5,264.02</u>	<u>\$ 5,264.02</u>	<u>\$ 5,000.00</u>
		<u>\$ 10,000.00</u>	<u>\$ 5,489.42</u>	<u>\$ 5,489.42</u>	

TOTAL LIBRARY TRUST FUNDS IN CUSTODY OF THE CITY TREASURER .....					<u>\$ 10,000.00</u>
TOTAL LIBRARY TRUST FUNDS — CASH .....					<u>\$151,798.07</u>

CITY OF MANCHESTER  
 SCHEDULE OF LIBRARY TRUST FUNDS —  
 SECURITIES  
 As at December 31, 1959  
 EXHIBIT D — SCHEDULE 6

	Description Serial Number	Date of Issue	Balance December 31, 1959
New Hampshire Insurance Company:			
25 Shares .....	B27216	11-21-49	} \$1,489.26
6 Shares .....	B29826	4-10-51	
1 Share .....	B41381	5-19-53	
2 Shares .....	B38996	4-15-53	
1 Share .....	C59576		
American Telephone and Telegraph Company:			
10 Shares .....	BK107798	10-10-49	} 1,545.36
1 Share .....	LB77228	10- 2-56	
22 Shares .....	D687163	4-24-59	
Manchester Gas Company:			
17 Shares .....	C-611	4-27-50	33.63
Standard Oil Company of California:			
5 Shares .....	NY/c 553805	12- 1-49	} 448.09
1 Share .....	NY/c 578551	2-16-50	
6 Shares .....	SF/c 560423	2-14-51	
1 Share .....	SF/c 762300	12- 9-54	
1 Share .....	SF/c 974541	1-11-56	
14 Shares .....	SF/c A23186	5-21-56	
TOTAL SECURITIES .....			\$3,516.34

CITY OF MANCHESTER  
 SCHEDULE OF CEMETERY TRUST FUNDS  
 RECEIPTS AND DISBURSEMENTS  
 For the Fiscal Year Ended December 31, 1959  
 EXHIBIT D — SCHEDULE 7

	Perpetual Care	Special Care
Receipts		
Sale of Lots:		
Lots and Graves .....	\$ 9,179.52	
Perpetual Care of Old Lots .....	1,461.90	
Single Graves Perpetual Care .....	7,680.00	
Single Graves Regular Care .....	3,168.00	
New Trust Fund .....		\$ 6,050.00
Interest:		
Pine Grove Cemetery		
Bonds .....	16,899.63	
Savings Banks .....	18,798.27	4,920.61
Savings Banks .....	18,798.27	4,920.61
Bank Interest:		
Valley Cemetery .....	3,627.08	
Piscataquog Cemetery .....	922.40	
Merrill Cemetery .....	299.43	
Amoskeag Cemetery .....	135.68	
Stowell Cemetery .....	51.61	
Total Receipts .....	\$62,223.52	\$10,970.61

CITY OF MANCHESTER  
 SCHEDULE OF CEMETERY TRUST FUNDS  
 RECEIPTS AND DISBURSEMENTS  
 For the Fiscal Year Ended December 31, 1959  
 EXHIBIT D — SCHEDULE 7 — *Concluded*

	Perpetual Care	Special Care
<i>Disbursements</i>		
Pine Grove Cemetery:		
Perpetual Care — Special Care .....	17,661.00	3,412.60
Perpetual Care — Single Graves .....	1,813.69	
Care of Single Graves .....	1,330.90	
Partial Care .....	457.55	
Clerical Services .....	900.00	
Box Rent .....	25.00	
Perpetual Care:		
Valley Cemetery .....	1,843.00	
Piscataquog Cemetery .....	467.35	
Merrill Cemetery .....	159.50	
Amoskeag Cemetery .....	70.00	
Stowell Cemetery .....	25.00	
Stark Park .....		40.00
City Library .....		5.69
Total Disbursements .....	\$24,752.99	\$ 3,458.29
NET INCREASE IN FUNDS .....	\$37,470.53	\$ 7,512.32

CITY OF MANCHESTER  
CITY LIBRARY  
SCHEDULE OF APPROPRIATION RECEIPTS AND  
DISBURSEMENTS

For the Year Ended December 31, 1959

EXHIBIT D — SCHEDULE 8

	Appropriation Activity	Trust Funds
<i>Receipts and Appropriations</i>		
Carried from 1958 .....	\$ 203.79	
City Appropriation:		
Original .....	125,000.00	
Additional .....	3,000.00	
Cash Receipts .....	456.20	
Savings Banks Interest .....		\$ 5,108.32
Dividends .....		227.96
Rents .....		10,919.22
Hunt Foundation .....		4,000.00
Miscellaneous .....		91.45
Total Receipts .....	\$128,659.99	\$20,346.95
<i>Expenditures</i>		
Books, and Periodicals .....	14,729.80	2,441.54
Binding .....	1,146.30	3,503.07
Microfilming .....	150.39	384.06
Films .....		135.10
Records .....	496.61	262.24
Sheet Music .....	48.96	
Lights .....	2,017.61	
Power .....	149.12	
Gas .....	26.38	
Fuel Oil .....	2,640.96	
Telephone .....	1,637.39	
Postage .....	660.00	
Transportation .....	62.40	
Printing and Supplies .....	2,410.25	
Furniture and Equipment .....	2,460.22	238.16

CITY OF MANCHESTER  
CITY LIBRARY  
SCHEDULE OF APPROPRIATION RECEIPTS AND  
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1959

EXHIBIT D — SCHEDULE 8 — *Concluded*

	Appropriation Activity	Trust Funds
<i>Expenditures — Concluded</i>		
Maintenance and Repairs to Building —		
Decoration .....	1,625.47	
Travel .....	148.44	289.41
Bond and Safe Deposit .....	60.25	
Petty Cash .....	55.24	
Snow Removal .....	71.00	
Miscellaneous .....	43.50	700.37
Medical .....	20.00	
Bookmobile Expense .....	1,202.63	
Proportionate Share Rent Expense (Taxes) .....		4,228.21
Currier, Hosley and Mead Fund .....	230.62	
National Library Week .....		26.65
Total Expenditures .....	\$ 32,093.54	\$12,208.81
Less Payroll .....	88,731.90	
BALANCE .....	<u>\$ 7,834.55</u>	
Balance Unexpended .....	7,459.46	
Carried to 1960 .....	375.09	
	<u>\$ 7,834.55</u>	
INCREASE IN TRUST FUND .....		\$ 8,138.14



## CITY OF MANCHESTER

STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1959

*Revenue Accounts*

## EXHIBIT E

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CASH RECEIPTS*Balance Sheet Accounts*

## Taxes: (Exhibit E — Schedule 1)

Property Taxes .....	\$8,059,589.51
Poll Taxes — City .....	67,472.00
Head Taxes .....	214,595.00
Tax Titles .....	40,892.95
Tax Deeds .....	927.16
Cost on Head Taxes .....	5,168.50

---

\$ 8,388,585.12

## Accounts Receivable:

Highway Department .....	94,459.50
School Department .....	135,285.64
Police Department .....	20,163.63
Recreation and Aviation .....	2,967.11
Parks and Playgrounds .....	2,055.20

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254,931.08

## Water Works:

Accounts Receivable .....	725,475.24
Revenue of Prior Years .....	13,375.24
Revenue of 1960 .....	3,558.50
Tailings .....	979.15
Parkings Meters .....	135,099.15
Temporary Revenue Loans .....	4,800,000.00

## Various Funds:

Credit Union .....	356,823.00
U. S. Savings Bonds .....	11,087.00
Cafeteria Fund .....	99,297.76
Firemen's Retirement Fund .....	42,540.78
Teachers' Retirement Fund .....	81,426.65
Police Retirement Fund .....	12,707.70
Withholding Tax .....	651,615.75
N. H.-Vt. Hospitalization Service .....	91,307.50
Central High Athletic Fund .....	13,240.01
West Side High Athletic Fund .....	2,382.75
Social Security — Regular .....	34,201.64
Social Security — Teachers .....	44,847.24
AFL-CIO Union Dues .....	2,845.50
Police Relief Association .....	550.00

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1,444,873.28

CITY OF MANCHESTER  
STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1959

*Revenue Accounts*

EXHIBIT E

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CASH RECEIPTS — *Continued*

*Balance Sheet Accounts* — Continued

Cemetery Trust Funds:		
Perpetual Care .....	\$ 1,461.90	
Clerical Service .....	900.00	
Safety Deposit Box Rental .....	25.00	
Special Funds .....	6,050.00	
Proceeds — Sale of Bonds .....	332,219.20	
	<hr/>	340,656.10
Special Trust Fund:		
Edith Stark Fund .....	40.00	
Nathan P. Hunt .....	352.20	
Samuel P. Hunt .....	400.00	
	<hr/>	792.20
Total Balance Sheet Accounts .....		\$16,108,325.06

*Estimated Revenue*

State of New Hampshire:

Interest and Dividend Tax ..	\$125,764.24	
Weights and Measures .....	1,279.28	
Railroad Tax .....	7,313.65	
Savings Bank Tax .....	22,947.33	
	<hr/>	157,304.50

Other:

State Tax Commission —		
Head Tax .....	20,187.00	
Manchester School		
Building Aid .....	17,700.00	
Misc. Reimbursements .....	2,840.42	
Driver Training .....	1,480.00	
	<hr/>	42,207.42

Licenses:

Dogs .....	8,359.00
Amusements .....	2,547.68
Bowling, Billiard and Pool .....	552.00
Milk .....	450.00
Junk .....	163.00

## CITY OF MANCHESTER

STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1959

*Revenue Accounts*

## EXHIBIT E

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CASH RECEIPTS — *Continued**Estimated Revenue* — Continued

All Others .....	13,932.17	
Beano .....	820.00	
		26,823.85
Permits:		
Automobile .....	435,060.99	
Marriage .....	2,319.00	
Sewers .....	3,941.10	
Sunday .....	5,165.00	
		446,486.09
Certified Copies:		
Births, Deaths, Marriages .....		2,160.00
Public Comfort Stations:		
Scales and Weighing .....	60.50	
Coin Locks .....	177.65	
Telephone Collections .....	255.82	
		493.97
Interest and Cost:		
Interest on Taxes .....	10,415.79	
Interest on Redemptions ....	1,794.17	
Cost on Taxes .....	4,832.42	
Cost on Redemptions .....	246.50	
Administration Cost on		
Real Estate .....	13.00	
Interest on Head Taxes .....	650.83	
		17,952.71
Municipal Court:		
Fines and Forfeits (Schedule 3) .....		25,228.44
School Department:		
Manual Training, etc. ....		1,679.07
City Library:		
Fines, Miscellaneous Sales .....		4,739.09
Recreations and Aviation:		
Municipal Golf Course .....	35,551.80	
Athletic Field and Airport ..	6,193.38	
		41,745.18

CITY OF MANCHESTER  
STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1959

*Revenue Accounts*

EXHIBIT E

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CASH RECEIPTS — *Continued*

*Estimated Revenue — Continued*

Manchester Airport Authority .....	3,304.41	
City Scales (Schedule 4) .....	33.10	
Highway Department .....	2.00	
Planning Board .....	25.00	
Board of Assessors .....	6.00	
Board of Examining Plumbers .....	12.50	
Building Department .....	14,624.06	
Board of Adjustment .....	355.00	
Parks and Playgrounds .....	210.00	
Police Department .....	6,047.18	
Probation Department .....	246.04	
	<hr/>	21,527.78
Cemetery Department:		
Sale of Lots and Graves .....	\$ 27,109.21	
Interments .....	13,815.00	
Care of Lots and Graves ....	412.40	
Miscellaneous .....	8,680.50	
Cost of Deeds .....	5.00	
Interest on Perpetual Care .....	10.00	
	<hr/>	50,032.11
Interest and Premiums on Bonds .....		16,464.00
Miscellaneous:		
Sale of Land —		
Mammoth Road .....	6,000.00	
Housing Authority in		
Lieu of Taxes .....	9,824.65	
Commission on Telephone .....	521.77	
Income from Investment		
of Surplus Funds .....	34,442.84	
	<hr/>	50,789.26
Total Cash Credited to Estimated Revenue .....		908,970.98
<i>Revenue Appropriation</i>		
Auditor .....	87.95	
Assessors .....	150.00	
Tax Collector .....	26.55	
Building .....	466.89	

## CITY OF MANCHESTER

STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1959

*Revenue Accounts*

## EXHIBIT E

CASH RECEIPTS — *Concluded**Revenue Appropriation — Continued*

Civil Defense .....	128.29	
Health .....	177.16	
Police .....	3,576.09	
Fire .....	1,671.79	
Highway .....	9,812.47	
Resurfacing Special Account .....	27,344.46	
Planning Board .....	1,243.55	
Mayor .....	600.00	
Welfare Department:		
Administration and Outside		
Relief Refunds .....	10,871.95	
Old Age Assistance .....	2,195.57	
Permanent Disabled .....	70.70	
		13,138.22
School .....		2,840.30
City Library .....		456.20
Recreation and Aviation .....		801.02
Parks and Playgrounds .....		923.69
Cemeteries:		
From Funds .....	\$ 27,240.59	
Others .....	4,315.98	
		31,556.57
Social Security .....		7,443.43
Fire Insurance Public Buildings .....		392.84
Total Cash Credits to Revenue Appropriation .....		102,837.47
<i>Transfer from Non-Revenue Appropriation</i>		
Second Street Job .....	99,908.08	
Kelley Street Sewer .....	21,195.61	
Highland School .....	1,386.42	
Permanent Improvements to Bridges .....	123.12	
		122,613.23
Cash in Banks and on Hand January 1, 1959 .....		398,000.97
TOTAL CASH RECEIPTS .....		\$17,640,747.71

CITY OF MANCHESTER  
STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1959

*Revenue Accounts*

EXHIBIT E

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CASH DISBURSEMENTS

*Balance Sheet Accounts*

Accounts Payable .....	\$ 322,203.57	
Taxes Refunded .....	1,497.06	
Reserve for Head Taxes .....	211,795.00	
Cost on State Head Tax .....	\$ 322,203.57	
Taxes Bought by City:		
Tax Titles .....	\$ 40,201.47	
Tax Deeds .....	84.04	
		40,285.51

Building Department		
Petty Cash Fund .....		50.00
Temporary Revenue Loans .....	4,000,000.00	

Various Funds:

Credit Union .....	356,823.00	
U. S. Savings Bonds .....	11,142.25	
Police Retirement Fund .....	12,707.70	
Firemen's Retirement Fund .....	42,540.78	
Teachers' Retirement Fund .....	77,202.92	
Withholding Taxes .....	651,615.75	
N. H.-Vt. Hospitalization		
Service .....	91,307.50	
Central High Athletic Fund .....	12,730.20	
West Side High		
Athletic Fund .....	2,720.15	
Cafeteria Fund .....	98,371.91	
Social Security—Regular ....	32,587.07	
Social Security—Teachers ..	41,490.60	
AFL-CIO Union Dues .....	2,845.50	
Police Relief Association ....	550.00	
		1,434,635.33

Cemetery Trust Funds:

Perpetual Care .....	1,461.90	
Special Trust Funds .....	6,050.00	
Clerical Service .....	900.00	
Safety Deposit Box Rental .....	25.00	
Purchase of Bonds .....	332,219.20	
		340,656.10

Other Funds:

Edith Stark Fund .....	40.00	
Nathan P. Hunt .....	352.20	
Samuel P. Hunt .....	400.00	
		792.20

## CITY OF MANCHESTER

STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1959

*Revenue Accounts*

## EXHIBIT E

CASH DISBURSEMENTS — *Continued**Balance Sheet Accounts* — Continued

## Estimated Revenue:

Sale of Graves, Lots and

Care ..... 20,020.02

Interest on Sale of Lots ..... 7.50

20,027.52

Parking Meters

(See Exhibit A — Schedule 8) ..... 148,150.91

Tailings ..... 324.50

Cash Disbursements Charged to Balance Sheet Accounts ..... \$ 6,525,494.70

*Revenue Appropriations*

## General Government

## Legislative and Executive:

Mayor

Salary ..... \$ 6,000.00

Secretary's

Salary ..... 3,528.84 \$ 9,528.84

Expenses ..... 2,625.87

\$ 12,154.71

Aldermen

Salary ..... 7,000.00

Expenses ..... 2,625.87

7,206.64

## Financial:

Auditor

Salary ..... 5,653.92

Clerks' Salaries 12,022.60

Extra Clerks .. 163.90

17,840.42

Expenses ..... 3,945.93

Accounting Equipment ..... 1,994.13

23,780.48

Treasurer

Salary ..... 5,453.88

Clerks' Salaries 9,085.98

14,539.86

Expenses ..... 2,857.03

17,396.89

CITY OF MANCHESTER  
STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1959

*Revenue Accounts*

EXHIBIT E

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CASH DISBURSEMENTS — *Continued*

*Revenue Appropriations* — Continued

General Government

Tax Collector

Salary .....	4,793.88	
Deputies' Salaries .....	12,821.80	
Clerks' Salaries .....	9,635.50	
Extra Clerks ....	2,804.67	
	<hr/>	
	30,055.85	
Expenses .....	5,756.69	
	<hr/>	
		35,812.54

Custodian of Tax

Deeded Property

Salary .....	660.00	
Expenses .....	54.32	
	<hr/>	
		714.32

Assessor

Board Members

Salaries .....	16,691.64	
Clerks' Salaries .....	11,954.75	
Extra Clerks ....	6,053.86	
	<hr/>	
	34,700.25	
Expenses .....	5,222.18	
	<hr/>	
		39,922.43

Finance Commission

Salaries .....	800.00	
Expenses .....	240.93	
	<hr/>	
		1,040.93

Law-City Solicitor

Salaries .....	3,803.88	
Expenses .....	4,055.41	
	<hr/>	
		7,859.29



CITY OF MANCHESTER  
STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1959

*Revenue Accounts*

EXHIBIT E

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CASH DISBURSEMENTS — *Continued*

*Revenue Appropriations* — Continued

General Government

Financial:

City Clerk

Salary .....	6,103.92		
Clerks' Salaries	24,324.60		
		30,428.52	
Expenses .....		6,911.30	
			37,339.82

Building Department:

Administration

Superintendent's Salary .....	5,573.35		
----------------------------------	----------	--	--

Inspectors'

Salaries .....	14,136.30		
----------------	-----------	--	--

Clerks' Salaries	6,514.50		
------------------	----------	--	--

		26,224.15	
Expenses .....		5,214.85	

31,439.00

Repairs to Public

Buildings

Salaries .....	75,299.99		
Expenses .....	19,719.65		

95,019.64

Board of Examining Plumbers:

Expenses .....			86.87
----------------	--	--	-------

Election Officials:

Salaries .....	8,401.84		
Expenses .....	1,558.20		

9,960.04

CITY OF MANCHESTER  
STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS  
For the Fiscal Year Ended December 31, 1959

*Revenue Accounts*

EXHIBIT E

CASH DISBURSEMENTS — <i>Continued</i>			
<i>Revenue Appropriations — Continued</i>			
General Government			
Board of Registrars:			
Board Members			
Salaries .....	1,549.68		
Clerks' Salaries .....	3,196.30		
Extra Clerks ....	1,023.70		
		5,769.68	
Expenses .....		2,783.40	
			8,553.08
Zoning Board of Adjustment:			
Salaries .....	1,200.00		
Expenses .....	359.95		
			1,559.95
Planning Board:			
Salaries			
Director .....	8,178.86		
Technician and Research Asst. ....	13,727.44		
Clerk and Other Employees ....	8,996.72		
		30,903.02	
Expenses .....		11,439.19	
			42,342.21
Land and Buildings:			
City Hall			
Salaries .....	10,927.42		
Expenses .....	4,497.26		
			15,424.68
Old Court House			
Salaries .....	3,455.98		
Expenses .....	1,557.76		
			5,013.74
Public Comfort Station			
Salaries .....	15,158.30		
Expenses .....	969.49		
			16,127.79

CITY OF MANCHESTER  
STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1959

*Revenue Accounts*

EXHIBIT E

CASH DISBURSEMENTS — *Continued*

*Revenue Appropriations* — Continued

General Government

Industrial Council:

Agent's Salary 11,360.88

Clerk's Salary .. 2,547.96

13,908.84

Expenses ..... 3,540.70

17,449.54

Civil Defense:

Salaries ..... 4,753.78

Expenses ..... 8,581.32

13,335.10

Protection of Persons  
and Property

Police:

Salaries

Commissioners 350.00

Chief ..... 7,395.52

Deputy Chief 5,997.28

Captains ..... 15,688.56

Others ..... 495,608.00

525,039.36

Expenses .... 62,523.83

587,563.19

Municipal Court:

Salaries

Justice ..... 5,100.00

Acting Justice ..... 470.00

Associate Justice ..... 2,000.00

Clerk ..... 3,300.00

Others ..... 5,107.71

15,977.71

Probation:

Salaries

Chief Officer 5,649.96

Associate

Officers ..... 10,253.88

Clerk ..... 3,168.68

19,072.52

Expenses ..... 2,036.28

21,108.80

CITY OF MANCHESTER  
 STATEMENT OF CASH RECEIPTS AND  
 DISBURSEMENTS  
 For the Fiscal Year Ended December 31, 1959  
*Revenue Accounts*  
 EXHIBIT E

---

CASH DISBURSEMENTS — *Continued*

*Revenue Appropriations* — Continued

Protection of Persons

And Property

Fire:

Salaries

Commissioners 350.00

Chief ..... 6,159.49

Deputies ..... 24,850.82

Fire Alarm

Superintendent 4,818.57

Permanent

Men ..... 810,868.85

847,047.73

Signal System Improvements 1,608.95

Expenses ..... 54,780.35

903,437.03

Sealer of Weights  
and Measures:

Salary ..... 4,210.92

Expenses ..... 976.74

5,187.66

Health and Sanitation

Health:

Salaries

Board Members 600.00

Health Officer 9,103.92

School

Physicians .... 3,600.00

Tuberculosis

Physician ..... 120.00

Nurses ..... 58,811.72

Inspectors ..... 23,268.48

Clerks ..... 5,297.88

Cleaners ..... 2,491.74

103,293.74

Expenses ..... 15,522.50

118,816.24

## CITY OF MANCHESTER

STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1959

*Revenue Accounts*

## EXHIBIT E

CASH DISBURSEMENTS — *Continued**Revenue Appropriations — Continued*

## Health and Sanitation

Hospitalization .....	1,200.00
City Physician:	
Salary .....	3,103.92

## Highway

## Administration:

## Salaries

Commissioners	487.50	
Surveyor .....	8,456.20	
Assistant		
Surveyor .....	6,215.40	
Clerks .....	21,334.00	
Administrative		
Miscellaneous	43,132.85	
		79,625.95
Expenses .....		13,074.29
Insurance .....		33,526.26

126,226.50

## Highway Maintenance:

Salaries .....	66,644.83	
Expenses .....	10,240.61	
		76,885.44

## Sewer Maintenance:

Salaries .....	23,193.49	
Expenses .....	446.44	
		23,639.93

## Refuse Disposal:

Salaries .....	366,036.65	
Expenses .....	32,306.03	
		398,342.68

CITY OF MANCHESTER  
STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1959

*Revenue Accounts*

EXHIBIT E

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CASH DISBURSEMENTS — *Continued*

*Revenue Appropriations* — Continued

Highway		
Street Cleaning:		
Salaries .....		40,868.52
Construction Materials		
And Supplies:		
Salaries .....	3,883.29	
Expenses .....	245,173.32	
		249,056.61
Engineers:		
Salaries .....	39,466.68	
Expenses .....	2,553.47	
		42,020.15
Gravel Bank:		
Salaries .....	7,477.69	
Expenses .....	3.38	
		7,481.07
Vacation and Sick Leave:		
Salaries .....	104,253.00	
Expenses .....	80.00	
		104,333.00
New Sewers — Special:		
Salaries .....	51,085.81	
Expenses .....	422.82	
		51,508.63
Snow and Ice:		
Salaries .....	60,982.40	
Expenses .....	48,812.55	
		109,794.95
Traffic Division:		
Salaries .....	28,525.92	
Expenses .....	39,369.98	
		67,895.90
Garage:		
Salaries .....	83,074.56	
Expenses .....	197,679.92	
		280,754.48

CITY OF MANCHESTER  
STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1959

*Revenue Accounts*

EXHIBIT E

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CASH DISBURSEMENTS — *Continued*

*Revenue Appropriations* — Continued

Highway

Plant and Tools:

Salaries .....	7,693.56	
Expenses .....	1,158.06	
	<hr/>	8,851.62

Resurfacing:

Salaries .....	39,407.26	
Expenses .....	5,521.93	
	<hr/>	44,929.19

New Sidewalks:

Salaries .....	7,844.03	
Expenses .....	815.10	
	<hr/>	8,659.13

New Highways:

Salaries .....	27,575.25	
Expenses .....	64,620.00	
	<hr/>	92,195.25

New Equipment Expenses ..... 39,435.53

Incinerator Repair Expenses ..... 7,862.52

Cemetery Brook Sewer

Construction Project

Salaries ..... 5,911.02

Resurfacing — Oiling ..... 8,342.04

Street Lighting ..... 194,732.34

CITY OF MANCHESTER  
STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1959

*Revenue Accounts*

EXHIBIT E

CASH DISBURSEMENTS — *Continued*

*Revenue Appropriations* — Continued

Welfare

Administration:

Salaries

Commissioner 5,453.88

Clerks ..... 14,598.75

20,052.63

Expenses ..... 2,294.73

22,347.36

Outside Relief ..... 192,719.94

Old Age Assistance ..... 161,175.78

Aid to Permanent Disabled ..... 17,877.74

Education

School Department:

Administration

Salaries

Superintendent and

Assistant ..... 10,970.00

School Board 2,800.00

Clerk of Board 1,800.00

Office Salaries 13,083.52

Attendance

Officers ..... 12,881.88

41,535.40

Expenses ..... 10,984.14

52,519.54

Instructors

Salaries ..... 1,905,578.47

Expenses ..... 77,070.39

1,982,648.86



## CITY OF MANCHESTER

STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1959

*Revenue Accounts*

## EXHIBIT E

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CASH DISBURSEMENTS — *Continued**Revenue Appropriations* — Continued

## Education

## School Department:

## Operation of Plant

Salaries .....	161,021.41	
Expenses .....	86,853.35	
	<hr/>	247,874.76

## Auxiliary Agencies

Salaries .....	4,811.93	
Expenses .....	95,416.50	
	<hr/>	100,228.43

## Fixed Charges

Lease on Corey Building and Miscellaneous .....		4,884.20
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## Evening School

Salaries		
Instruction .....	4,293.25	
Janitors .....	192.50	
	<hr/>	4,485.75

## Athletic Councils

Salaries		
Central High .....	5,800.00	
West High .....	3,350.00	
	<hr/>	9,150.00

Weston School Building .....		5,228.90
Highland School Addition .....		1,386.42

## City Library:

Salaries		
Librarian .....	5,528.98	
Assistants .....	47,062.43	
Offices and Janitors .....	36,140.49	
	<hr/>	88,731.90

CITY OF MANCHESTER  
STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1959

*Revenue Accounts*

EXHIBIT E

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CASH DISBURSEMENTS — *Continued*

*Revenue Appropriations* — Continued

Education			
Expenses			
Books .....	11,585.44		
Others .....	17,204.30		
Hosley, Currier and Mead			
Funds .....	230.62		
		29,020.36	
			117,752.26
Municipal Golf Course:			
Salaries .....	27,817.93		
Expenses .....	12,829.50		
			40,647.43
Athletic Field:			
Salaries .....	12,492.43		
Expenses .....	3,690.88		
			16,183.31
Aviation Field:			
Salaries .....	1,254.12		
Expenses .....	3,288.18		
			4,542.30
Manchester Airport Authority:			
Salaries .....	756.00		
Expenses .....	1,773.19		
			2,529.19
Parks and Playgrounds:			
Salaries			
Superintendent	5,102.20		
Others .....	83,901.85		
Bath Houses ..	16,171.77		
Playgrounds ..	5,682.00		
		110,857.82	
Expenses .....	39,986.32		
			150,844.14

## CITY OF MANCHESTER

STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1959

*Revenue Accounts*

## EXHIBIT E

CASH DISBURSEMENTS — *Continued**Revenue Appropriations — Continued*

Parks and Playgrounds

Kalivas Park

Memorial Fund:

Expenses ..... 125.00

Permanent Improvements to

Parks and Playgrounds:

Salaries ..... 2,482.22

Expenses ..... 16,988.71

19,470.93

Tree Removal ..... 5,001.50

## Unclassified Items

Pensions ..... 246,827.11

Damages and Claims ..... 4,971.05

Patriotic Purposes ..... 1,676.25

Printing ..... 2,078.07

Incidentals ..... 12,904.03

Municipal Audit ..... 3,500.00

Refunds ..... 1,381.68

Firemen's Pension Fund ..... 50,282.40

Police Pension Fund ..... 29,523.87

Teachers' Pension Fund ..... 55,113.37

Publicity ..... 4,772.00

Fire Insurance on Public Buildings ..... 3,139.71

Animal Rescue League ..... 400.00

Cash Variation ..... 10.00

Social Security Fund ..... 47,540.16

Membership Municipal Association ..... 2,196.10

Pearl Street Redevelopment

Project UR NH 1-2 ..... 5,840.00

Spruce Steet Redevelopment

Project ..... 25,000.00

CITY OF MANCHESTER  
STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1959

*Revenue Accounts*

EXHIBIT E

CASH DISBURSEMENTS — <i>Concluded</i>		
<i>Balance Sheet Accounts — Continued</i>		
Public Service Enterprises		
Water Works:		
Salaries		
Board Members	1,350.00	
Superintendent	8,407.92	
Assistant		
Superintendent	6,603.96	
Others .....	290,945.65	
Pensions .....	28,322.47	
	<u>335,630.00</u>	
Expenses .....	415,377.75	
		751,007.75
Public Scales:		
Salaries .....	3,753.80	
Expenses .....	182.70	
	<u>3,936.50</u>	
Cemeteries		
Salaries .....	87,446.40	
Expenses .....	20,146.55	
	<u>107,592.95</u>	
Maturing Principal		
And Interest		
Principal:		
Serial Bonds .....		436,000.00
Interest:		
Bonds .....	103,333.00	
Temporary Loans .....	51,032.82	
	<u>154,365.82</u>	
Other Governmental Units		
Hillsborough County Tax ....	685,821.87	
State Per Capita School Tax	19,666.00	
	<u>705,487.87</u>	
Total Revenue Appropriations .....		9,900,831.17
Cash Transfer To Non-Revenue Cash:		
Elementary School Gossler Park.....		2,200.00
Cash on Hand and in Bank December 31, 1959 .....		1,212,221.84
TOTAL CASH DISBURSEMENTS .....		<u>\$17,640,747.71</u>

CITY OF MANCHESTER  
SUMMARY OF TAX COLLECTIONS

For the Fiscal Year Ended December 31, 1959

EXHIBIT E — SCHEDULE 1

Year of Levy	Property	Taxes		Total
		Poll		
1953 .....	\$ 18.80	\$ 58.00	\$	76.80
1954 .....	19.60	134.00		153.60
1955 .....	19.65	156.00		175.65
1956 .....	270.00	330.00		600.00
1957 .....	154.70	884.00		1,038.70
1958 .....	641,272.60	12,690.00		653,962.60
1959 .....	7,417,834.16	53,220.00		7,471,054.16
	<u>\$8,059,589.51</u>	<u>\$ 67,472.00</u>		<u>\$8,127,061.51</u>
<i>State of New Hampshire Head Taxes</i>				
Levy of 1957 .....		145.00		
Levy of 1958 .....		46,685.00		
Levy of 1959 .....		167,765.00		
				<u>214,595.00</u>
<i>Taxes Redeemed</i>				
Tax Titles .....		40,892.95		
Tax Deeds .....		927.16		
				<u>41,820.11</u>
<i>Interest</i>				
On Deferred Taxes .....		10,415.79		
On Tax Titles Redeemed .....		1,794.17		
				<u>12,209.96</u>
<i>Cost</i>				
On Deferred Taxes .....		4,832.42		
On Tax Titles Redeemed .....		246.50		
On Head Taxes .....		5,108.50		
				<u>10,187.42</u>
<i>Other Collections</i>				
Administration Cost on Real Estate .....				13.00
TOTAL .....				<u>\$8,405,887.00</u>

## STATEMENT OF CITY CLERK'S RECEIPTS

For the Fiscal Year Ended December 31, 1959

## EXHIBIT E — SCHEDULE 2

*Licenses*

Motor Vehicle .....	\$435,060.99	
Pool, Billiard and Bowling .....	552.00	
Amusement, etc. ....	2,956.18	
Dog .....	8,359.00	
Taxi, Jobs and Teams .....	163.50	
Junk Dealers .....	163.00	
Sunday Miscellaneous .....	8,315.00	
		\$455,569.67

*Permits and Services*

Writs .....	33.50	
Marriages .....	2,319.00	
Corporations and Partnerships .....	39.00	
Sewers .....	3,941.10	
Assignment of Wages .....	4.50	
Mortgages .....	7,151.00	
Conditional Sales .....	3,550.00	
Bill of Sales .....	14.00	
		17,052.10

*Discharges*

Mortgages .....	553.00	
Conditional Sales .....	40.50	
		593.50

*Miscellaneous*

Public Comfort Station Certification, etc. ....	5,037.14	
<b>TOTAL</b> .....		<b>\$478,252.41</b>

CITY OF MANCHESTER  
STATEMENT OF MUNICIPAL COURT  
For the Fiscal Year Ended December 31, 1959  
EXHIBIT E — SCHEDULE 3

Cash on Hand January 1, 1959 .....	\$ 1,081.60
<i>Cash Receipts</i>	
January 1, 1959 to December 31, 1959 .....	58,320.13
	<hr/> 59,401.73
<i>Cash Disbursements</i>	
State of New Hampshire:	
Vehicle Department .....	\$19,507.60
Other Departments .....	283.50
Witness Fees and City Physician .....	5,713.16
Reading Complaints, Attorney and Other Fees .....	285.40
Clerical Help .....	792.50
Office Supplies and Expenses .....	5,007.50
Miscellaneous Expense .....	293.93
Small Claims Fees .....	792.50
Refunds and Bail .....	51.14
	<hr/>
Total Cash Disbursements .....	32,727.23
	<hr/>
Balance to be Accounted For .....	26,674.50
Payments to City Treasurer .....	25,228.44
	<hr/>
CASH ON HAND DECEMBER 31, 1959 .....	\$ 1,446.06

CITY OF MANCHESTER  
STATEMENT OF CITY SCALES RECEIPTS  
For the Fiscal Year Ended December 31, 1959  
EXHIBIT E — SCHEDULE 4

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*Receipts*

January .....	\$ 2.30
February .....	3.00
March .....	2.80
April .....	2.70
May .....	2.40
June .....	2.70
July .....	3.80
August .....	3.70
September .....	2.20
October .....	2.60
November .....	2.40
December .....	2.50
	<hr/>
	\$33.10
Payments to City Treasurer in 1959 .....	\$33.10

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CITY OF MANCHESTER  
STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS  
For the Fiscal Year Ended December 31, 1959  
*Non-Revenue Accounts*  
EXHIBIT F

*Cash Receipts*

Cash in Banks January 1, 1959 .....	\$1,401,115.47
Receipts:	
New Memorial High School Bonds .....	\$2,800,000.00
Central High Improvements .....	142.50
West High Improvements .....	142.50
New Memorial High School .....	2,700.00
Hunt Memorial Swimming Pool .....	11,000.00
	<hr/>
	2,813,985.00
Transfer From Revenue Cash	
Elementary School Gossler Park .....	2,200.00
	<hr/>
Total Cash Receipts .....	4,217,300.47

*Cash Disbursements*

Non-Revenue Appropriations:	
Highway	
Second Street Construction	
Salaries .....	\$ 48,132.08
Expenses .....	16.00
	<hr/>
	48,148.08
Kelley Street Sewer	
Salaries .....	11,804.20
Expenses .....	1,588.65
	<hr/>
	13,392.85
Parks and Playgrounds	
Hunt Swimming Pool .....	19,919.15
Schools	
Construction Elementary School	
Gossler Park .....	8,193.98
Central High School Improvement	
Salaries .....	267.00
Expenses .....	362,233.38
	<hr/>
	362,500.38
West High School Improvement	
Expenses .....	665,549.26
New High School Construction	
Expenses .....	552,417.11
Central High School New Equipment .....	337.09
West High School New Equipment .....	20,725.31
Addition Highland School .....	21,746.34
Transfers to Revenue Cash:	
Second Street Construction .....	99,908.08
Kelley Street Sewer .....	21,195.61
Highland School .....	1,386.42
Permanent Improvements	
to Bridges .....	123.12
	<hr/>
	122,613.23
Treasury Bills Due March 17, 1960 .....	2,063,858.44
	<hr/>
	3,899,401.22
CASH IN BANKS DECEMBER 31, 1959 .....	\$ 317,899.25

CITY OF  
STATEMENT OF BUDGETARY  
For the Fiscal Year  
*Revenue*  
EXHIBIT

<i>Title of Appropriation</i>	Balances From 1958	Appropriations Current Year	Cash Receipts and Transfers	Total Amount Available
<i>General Government</i>				
Mayor .....		\$ 12,000.00	\$ 600.00	\$ 12,600.00
Aldermen .....		7,500.00		7,500.00
Auditor .....		22,000.00		22,000.00
Auditor — Accounting Equipment .....	\$ 1,990.50		87.95	2,078.45
Treasurer .....		18,000.00		18,000.00
Tax Collector .....		38,000.00	26.55	38,026.55
Custodian of Tax Deeded Property .....		750.00		750.00
Assessor .....		41,000.00	150.00	41,150.00
Real Estate Assessment Survey .....	10,000.00			10,000.00
Finance Commission .....		1,200.00		1,200.00
Law (Solicitor) .....		7,500.00	550.00	8,050.00
City Clerk .....		37,000.00	1,000.00	38,000.00
Building Department .....	1,919.57	131,000.00	466.89	133,386.46
Board of Examining Plumbers .....		100.00		100.00
Elections .....		15,000.00		15,000.00
Board of Registrars .....		8,100.00	550.00	8,650.00
Zoning Board of Adjustment .....		1,600.00		1,600.00
Planning Board .....		40,000.00	3,743.55	43,743.55
City Hall .....		15,700.00	501.73	16,201.73
Old Court House .....		5,100.00	212.05	5,312.05
Public Comfort Station .....		15,700.00	586.22	16,286.22
Industrial Council .....		19,000.00		19,000.00
Civil Defense .....		18,000.00	128.29	18,128.29
<i>Protection of Persons and Property</i>				
Police Department .....		570,000.00	34,071.03	604,071.03
Municipal Court .....		16,700.00		16,700.00
Probation Department .....		21,000.00	358.00	21,358.00
Fire Department .....		929,000.00	1,671.79	930,671.79
Sealer of Weights and Measures .....		5,600.00		5,600.00
Fire Department .....				
Fire Alarm .....		3,000.00		3,000.00
<i>Health and Sanitation</i>				
Health Department .....		122,000.00	177.16	122,177.16
Hospitalization .....		1,200.00		1,200.00
City Physician .....		3,950.00		3,950.00

## MANCHESTER

## APPROPRIATIONS AND EXPENDITURES

Ended December 31, 1959

## Accounts

G

Cash Expenditures		Transfers	Liabilities Accrued December 31, 1959	Total Charges	Balance	
Pay-roll	Bills				Unexpended Over- expended*	Carried to 1960
\$ 9,528.84	\$ 2,625.87		\$ 59.02	\$ 12,213.73	\$ 386.27	
7,000.00	206.64		17.35	7,223.99	276.01	
17,840.42	3,945.93		81.41	21,867.76	132.24	
	1,994.13			1,994.13	84.32	
14,539.86	2,857.03		393.52	17,790.41	209.59	
30,055.85	5,756.69		444.54	36,257.08	1,769.47	
660.00	54.32			714.32	35.68	
34,700.25	5,222.18		1,224.59	41,147.02	2.98	
						\$ 10,000.00
800.00	240.93			1,040.93	159.07	
3,803.88	4,055.41		208.25	8,067.54	17.54*	
30,428.52	6,911.30		685.93	38,025.75	25.75*	
101,524.14	24,934.50		3,641.73	130,100.37	3,286.09	
	86.87			86.87	13.13	
8,401.84	1,558.20		3.20	9,963.24	5,036.76	
5,769.68	2,783.40		32.40	8,585.48	64.52	
1,200.00	359.95			1,559.95	40.05	
30,903.02	11,439.19		1,552.53	43,894.74	151.19*	
10,927.42	4,497.26		777.05	16,201.73		
3,455.98	1,557.76		298.31	5,312.05		
15,158.30	969.49		195.57	16,323.36	37.14*	
13,908.84	3,540.70		1,441.03	18,890.57	109.43	
4,753.78	8,581.32		2,103.19	15,438.29	2,690.00	
525,039.36	62,523.83		13,875.20	601,438.39	2,632.64	
15,977.71			111.58	16,089.29	610.71	
19,072.52	2,036.28		162.15	21,270.95	87.05	
847,047.73	34,780.35		27,952.11	929,786.19	885.60	
4,210.92	976.74		126.23	5,313.89	286.11	
	1,608.95		1,391.05	3,000.00		
103,293.74	15,522.50		1,921.79	120,738.03	1,439.13	
	1,200.00			1,200.00		
3,103.92			942.30	4,046.22	96.22*	

CITY OF  
STATEMENT OF BUDGETARY  
For the Fiscal Year  
*Revenue*  
EXHIBIT

<i>Title of Appropriation</i>	Balances From 1958	Appropriations Current Year	Cash Receipts and Transfers	Total Amount Available
<i>Highways</i>				
Highway Department .....		1,100,000.00	494,622.36	1,594,622.36
New Sewers — City .....	48,682.34	50,000.00	30,000.00	128,682.34
New Sidewalks — City .....		15,000.00	8,030.71	23,030.71
New Highways — City .....	8,648.60	125,000.00	6,400.00	140,048.60
Highway Resurfacing .....		140,000.00	27,344.46	167,344.46
New Equipment .....		75,000.00		75,000.00
Incinerator Repairs .....		10,000.00		10,000.00
Street Lighting .....		205,000.00	8,600.00	213,600.00
Cemetery Brook Sewer Construction Project .....	32,972.06	30,000.00		62,972.06
Highway Resurfacing — Oiling .....			40,000.00	40,000.00
Special Engineering .....		30,000.00	110,000.00	140,000.00
<i>Welfare</i>				
Administrative and Outside Relief .....		240,000.00	10,871.95	250,871.95
Old Age Assistance .....		185,000.00	9,195.57	194,195.57
Permanent Disabled .....		15,000.00	6,570.70	21,570.70
<i>Education</i>				
School Department .....		2,379,182.00	42,371.69	2,421,553.69
Weston School Building .....	5,228.90			5,228.90
Highland School .....	21,600.00		1,386.42	22,986.42
City Library .....	203.79	125,000.00	3,456.20	128,659.99
<i>Recreation and Aviation</i>				
Parks and Playgrounds .....		155,000.00	2,978.89	157,978.89
Parks and Playgrounds Permanent Improvements .....		27,000.00		27,000.00
Golf Course, Athletic Field and Airport .....		63,000.00	5,087.24	68,087.24
Manchester Airport Authority .....			6,471.35	6,471.35
Kalivas Park Memorial Fund .....	128.90			128.90
Tree Removal .....		5,000.00	10,000.00	15,000.00

## MANCHESTER

## APPROPRIATIONS AND EXPENDITURES

Ended December 31, 1959

## Accounts

## G

Cash Expenditures		Transfers	Liabilities Accrued December 31, 1959	Total Charges	Balance	
Payroll	Bills				Unexpended Over- expended*	Carried to 1960
911,726.54	624,424.31	\$ 88.00	80,932.59	1,617,171.44	22,549.08*	.....
51,085.81	422.82	59,815.42	.....	111,324.05	.....	17,358.29
7,844.03	815.10	6,784.04	486.00	15,929.17	7,101.54	.....
27,575.25	64,620.00	47,853.35	.....	140,048.60	.....	.....
39,407.26	5,521.93	122,415.27	.....	167,344.46	.....	.....
.....	39,435.53	850.00	19,451.72	59,737.25	.....	15,262.75
.....	7,862.52	609.58	3.04	8,475.14	1,524.86	.....
.....	194,732.34	.....	17,891.21	212,623.55	976.45	.....
5,911.02	.....	4,619.13	90.96	10,621.11	.....	52,350.95
8,342.04	.....	25,625.17	.....	33,967.21	.....	6,032.79
.....	.....	6,400.00	.....	6,400.00	.....	133,600.00
20,052.63	195,014.67	13,500.00	24,429.03	252,996.33	2,124.38*	.....
.....	161,175.78	.....	37,272.77	198,448.55	4,252.98*	.....
.....	17,877.74	.....	4,401.61	22,279.35	708.65*	.....
2,126,582.96	275,208.58	.....	21,510.14	2,423,301.68	1,747.99*	.....
.....	5,228.90	.....	.....	5,228.90	.....	.....
.....	1,386.42	21,600.00	.....	22,986.42	.....	.....
88,731.90	29,020.36	.....	3,073.18	120,825.44	7,459.46	375.09
110,857.82	39,986.32	.....	5,840.07	156,634.21	1,294.68	.....
2,482.22	16,988.71	2,200.00	1,799.43	23,470.36	.....	3,529.64
41,564.48	19,808.56	4,500.00	2,194.82	68,067.86	19.38	.....
756.00	1,773.19	.....	774.05	3,303.24	3,168.11	.....
.....	125.00	.....	3.90	128.90	.....	.....
.....	5,001.50	.....	1,565.96	6,567.46	.....	8,432.54

CITY OF  
STATEMENT OF BUDGETARY  
For the Fiscal Year  
*Revenue*  
EXHIBIT

<i>Title of Appropriation</i>	Balances From 1958	Appropriations Current Year	Cash Receipts and Transfers	Total Amount Available
Pensions .....		250,000.00	1,500.00	251,500.00
Damages and Claims .....		4,000.00	3,000.00	7,000.00
Printing .....	1,322.27	4,000.00		5,322.27
Patriotic Purposes .....		2,000.00		2,000.00
Incidentals .....		12,000.00	2,500.00	14,500.00
Municipal Audit .....		3,000.00	500.00	3,500.00
Cash Variations .....		200.00		200.00
Reserve for Discounts .....		35,000.00	2,252.57	37,252.57
Reserve for Abatements .....		30,000.00	5,000.00	35,000.00
Refunds .....		1,800.00		1,800.00
Fire Insurance on Public Buildings .....		21,000.00	392.84	21,392.84
Teachers' State Pension Fund .....		95,000.00		95,000.00
Police State Pension Fund .....		31,000.00		31,000.00
Firemen's State Pension Fund .....		53,000.00		53,000.00
Publicity Funds .....		4,500.00	600.00	5,100.00
Contingency Fund .....		100,000.00	100,000.00	200,000.00
Animal Rescue League .....		400.00		400.00
Social Security .....		54,000.00	7,443.43	61,443.43
Membership Municipal Association .....		2,000.00	200.00	2,200.00
Pearl Street Redevelopment Project .....	5,840.00			5,840.00
Spruce Street Redevelopment Project .....			25,000.00	25,000.00
<i>Public Service Enterprises</i>				
Water Department .....	128,843.58		725,475.24	854,318.82
Public Scales .....		3,900.00	75.00	3,975.00
<i>Cemeteries</i>				
Pine Grove, Valley and Others .....	4,500.00	80,000.00	31,556.57	116,056.57
<i>Interest and Maturing Debt</i>				
Interest on:				
Temporary Loans .....		40,000.00	6,183.04	46,183.04
General Loans .....		103,333.00		103,333.00
Maturing Debt .....		436,000.00		436,000.00
<i>Other Governmental Units</i>				
Hillsborough County Tax .....		685,821.87		685,821.87
Per Capita School Tax .....		19,666.00		19,666.00
GRAND TOTALS .....	\$271,880.51	\$9,172,502.87	\$1,779,947.44	\$11,224,330.82

## MANCHESTER

## APPROPRIATIONS AND EXPENDITURES

Ended December 31, 1959

## Accounts

## G

Cash, Payroll	Expenditures Bills	Transfers	Liabilities Accrued December 31, 1959	Total Charges	Balance	
					Unexpended Over- expended*	Carried to 1960
246,827.11	.....	.....	2,083.36	248,910.47	2,589.53	.....
.....	4,971.05	.....	16.00	4,987.05	2,012.95	.....
.....	2,078.07	.....	49.00	2,127.07	3,195.20	.....
.....	1,676.25	.....	.....	1,676.25	323.75	.....
.....	12,904.03	.....	285.92	13,190.95	1,309.05	.....
.....	3,500.00	.....	.....	3,500.00	.....	.....
.....	10.00	.....	.....	10.00	190.00	.....
.....	.....	37,252.57	.....	37,252.57	.....	.....
.....	.....	34,983.78	.....	34,983.78	16.22	.....
.....	1,381.68	.....	24.62	1,406.30	393.70	.....
.....	3,139.71	.....	20,233.61	23,373.32	1,980.48*	.....
.....	55,113.37	.....	37,291.60	92,404.97	2,595.03	.....
.....	29,523.87	.....	.....	29,523.87	1,476.13	.....
.....	50,282.40	.....	.....	50,282.40	2,717.60	.....
.....	4,772.00	.....	.....	4,772.00	328.00	.....
.....	.....	200,000.00	.....	200,000.00	.....	.....
.....	400.00	.....	.....	400.00	.....	.....
.....	47,540.16	.....	14,093.26	61,633.42	189.99*	.....
.....	2,196.10	.....	.....	2,196.10	3.90	.....
.....	5,840.00	.....	.....	5,840.00	.....	.....
.....	25,000.00	.....	.....	25,000.00	.....	.....
335,630.00	415,377.75	.....	19,955.20	770,962.95	.....	83,355.87
3,753.80	182.70	.....	31.06	3,967.56	7.44	.....
87,446.40	20,146.55	.....	3,091.58	110,684.53	5,372.04	.....
.....	51,032.82	.....	.....	51,032.82	4,849.78*	.....
.....	103,333.00	.....	.....	103,333.00	.....	.....
.....	436,000.00	.....	.....	436,000.00	.....	.....
.....	685,821.87	.....	.....	685,821.87	.....	.....
.....	19,666.00	.....	.....	19,666.00	.....	.....
\$5,979,683.79	\$3,921,147.38	\$589,096.31	\$378,524.72	\$10,868,452.20	\$25,580.70	\$330,297.92

CITY OF MANCHESTER  
STATEMENT OF WELFARE DEPARTMENT  
EXPENDITURES

For the Year Ended December 31, 1959

EXHIBIT G — SCHEDULE 1

*Administrative Salaries*

Commissioner .....	\$ 5,453.88	
Clerks and Investigators .....	14,598.75	
		\$ 20,052.63

*Expenditures (Cash and Accrual)*

Administration Bills .....		2,760.19
Outside Relief:		
Provisions .....	65,688.93	
Milk .....	3,509.10	
Fuel .....	4,205.92	
Clothing .....	1,136.08	
Board, Care and Personal Aid .....	30,663.33	
Rents .....	21,295.66	
Professional Services .....	9,243.40	
Medicine .....	10,560.15	
Hospitals .....	60,271.93	
Burials .....	3,200.00	
Electricity .....	2,048.52	
Gas .....	2,704.51	
Out of Town Aid .....	1,044.45	
Miscellaneous .....	1,111.53	
		216,683.51

TOTAL Expenditures ..... \$239,496.33

The Department received the following cash reimbursements and refunds not reflected in the above:

Refunds .....	\$10,871.95
Old Age Assistance .....	2,195.57
Permanent Disabled .....	70.70
	<u>\$13,138.22</u>



CITY OF MANCHESTER  
 STATEMENT OF CEMETERY DEPARTMENT  
 EXPENDITURES  
 For the Fiscal Year Ended December 31, 1959  
 EXHIBIT G — SCHEDULE 2

Payrolls — Regular		
(Cash and Accruals) .....		\$ 88,746.17
<i>Other Expenses</i> (Cash and Accrual)		
Fuel Oil .....	\$2,046.65	
Cement .....	414.03	
Gasoline and Oil .....	1,155.26	
Cement Containers .....	3,438.50	
Dressing and Fertilizer .....	997.85	
Coal .....	81.00	
Auto — Truck Expense .....	1,124.73	
Hardware and Tools .....	132.19	
Office Expenses .....	765.36	
Repairs — Building, Equipment, etc. ....	4,968.76	
Miscellaneous .....	964.37	
Equipment and Supplies .....	706.21	
Outside Labor .....	643.45	
Road Work .....	4,500.00	
Total Other Expenses .....		21,938.36
TOTAL EXPENDITURES .....		\$110,684.53

CITY OF MANCHESTER  
STATEMENT OF POLICE DEPARTMENT  
EXPENDITURES

For the Fiscal Year Ended December 31, 1959

EXHIBIT G — SCHEDULE 3

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*Salaries*

Chief .....	\$ 7,395.52	
Captains and Deputy Chief .....	21,685.84	
Clerks and Patrolmen .....	495,608.00	
Commissioners .....	350.00	
Total Cash .....	525,039.36	
Accrual December 31, 1959 .....	10,274.80	
		\$555,314.16

*Expenses (Cash and Accrual)*

Auto Supplies and Expense .....	10,413.43	
Electricity .....	1,551.40	
Feeding Prisoners .....	240.05	
Fuel .....	3,132.36	
Garage Rent .....	1,200.00	
Gasoline .....	9,456.02	
Illuminating Gas .....	28.14	
Insurance .....	2,447.56	
Miscellaneous .....	3,441.74	
Office Supplies .....	5,181.19	
Photographic Supplies .....	550.11	
Radio Maintenance .....	769.55	
Signal System .....	604.54	
Telephone .....	3,268.35	
Teletypewriter .....	720.00	
Uniform Allowance .....	10,350.00	
Janitor Supplies .....	874.37	
Autos .....	11,895.42	
		66,124.23
TOTAL EXPENDITURES .....		\$601,438.39

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CITY OF MANCHESTER  
STATEMENT OF FIRE DEPARTMENT  
EXPENDITURES

For the Fiscal Year Ended December 31, 1959

EXHIBIT G — SCHEDULE 4

<i>Salaries</i>	
Chief .....	\$ 6,159.49
Deputies .....	24,850.82
Fire Alarm Superintendent .....	4,818.57
Firemen .....	810,868.85
Commissioners .....	350.00
Total Cash .....	847,047.73
Accrual December 31, 1959 .....	16,120.32
	\$863,168.05
<i>Expenses (Cash and Accrual)</i>	
Apparatus Maintenance .....	6,649.53
Company Supplies .....	3,825.02
Fire Alarm Maintenance .....	4,077.03
Gas, Electricity and Telephone .....	6,018.96
Heating .....	10,359.63
Hose Maintenance .....	3,381.73
Insurance .....	2,926.86
Laundry, Furniture and Bedding .....	1,102.68
Medical and First Aid .....	2,946.93
Oil, Gasoline and Kerosene .....	2,922.52
Office Supplies .....	782.03
Paint Shop .....	234.41
Printing and Stationery .....	1,163.02
Personnel .....	801.73
Miscellaneous .....	1,538.73
Transportation .....	24.16
Travel .....	165.17
Uniform Allowance .....	11,425.00
Injuries and Disabilities Insurance .....	1,298.85
New Equipment .....	4,974.15
	66,618.14
TOTAL EXPENDITURES .....	\$929,786.19

CITY OF  
STATEMENT OF BUDGETARY  
For the Fiscal Year  
*Non-Revenue*  
EXHIBIT

	Balances From 1958	Bonds Issued Authorized and Unissued	Cash Receipts and Other Credits
<i>Highway</i>			
Permanent Improvements to Bridges .....	\$ 92,774.39	.....	.....
Reconstruction Second Street .....	148,056.16	.....	.....
Construction Kelley Street Sewer .....	79,614.98	.....	.....
<i>School</i>			
Construction:			
Two Elementary Schools .....	104.89	.....	.....
Elementary School — Gossler Park .....	11,285.35	.....	\$ 2,200.00
New High School .....	1,999,419.00	\$800,000.00	2,700.00
Improvement:			
Central High School .....	388,594.18	.....	142.50
West High School .....	670,775.37	.....	142.50
New Equipment:			
Central High School .....	.....	13,000.00	.....
West High School .....	.....	37,000.00	.....
Additions:			
Highland School .....	.....	30,000.00	.....
<i>Parks and Playgrounds</i>			
Hunt Memorial Swimming Pool .....	10,491.15	.....	11,000.00
GRAND TOTALS .....	\$3,401,115.47	\$880,000.00	\$16,185.00

## MANCHESTER

## APPROPRIATIONS AND EXPENDITURES

Ended December 31, 1959

*Accounts*

## H

Total Amount Available	Cash Expenditures Payroll	Transfers and Other Debits	Total Charges	Balances Carried to 1960
\$ 92,774.39	\$ 1,588.65	\$ 123.12	\$ 1,711.77	\$ 91,062.62
148,056.16	16.00	99,908.08	148,056.16	
79,614.98	11,804.20	21,195.61	32,999.81	46,615.17
104.89				104.89
13,485.35	8,193.98		8,193.98	5,291.37
2,802,119.00	552,417.11		552,417.11	2,249,701.89
388,736.68	267.00	362,233.38	362,500.38	26,236.30
670,917.87	665,549.26		665,549.26	5,368.61
13,000.00	337.09		337.09	12,662.91
37,000.00	20,725.31		20,725.31	16,274.69
30,000.00	21,746.34	1,386.42	23,132.76	6,867.24
21,491.15	19,919.15		19,919.15	1,572.00
\$4,297,300.47	\$60,203.28	\$122,613.23	\$1,835,542.78	\$2,461,757.69

CITY OF

STATEMENT OF APPROPRIATIONS —

For the Fiscal Year

*Revenue*

EXHIBIT

	Departmental Appropriation	Cash and Other Credits	Transfer From Bond Issue	Inter Depart- mental Transfers
Administration .....	\$ 35,000.00		\$ 7,916.29	\$ 70,721.22
Highway Maintenance .....	155,000.00	\$ 12,271.99		
Sewer Maintenance .....	45,000.00	159.55		
Refuse Disposal .....	490,000.00			
Street Cleaning .....	50,000.00			
Engineering Department .....	35,000.00		4,999.79	12,578.62
Vacation and Holidays .....	85,000.00			
Sick Leave .....	45,000.00			
Gravel Bank .....			10,223.85	11,028.90
Construction Material and Supplies .....		514.72	60,434.36	207,371.96
Snow and Ice .....	160,000.00		457.00	2,187.52
Garage .....		9,976.48	33,842.54	252,117.93
Insurance .....			3,192.79	36,837.33
Plant and Tools .....		205.33	160.19	426.48
Traffic Division .....		81,607.52		83.27
	<u>\$1,100,000.00</u>	<u>\$104,735.59</u>	<u>\$121,226.81</u>	<u>\$593,353.23</u>

SPECIAL

	Balances Carried From 1958	Departmental Appropriations	Cash and Other Credits	Total Credits
New Sidewalks .....		\$ 15,000.00	\$ 8,030.71	\$ 23,030.71
New Sewers .....	\$ 48,682.34	80,000.00		128,682.34
Incinerator Repairs .....		10,000.00		10,000.00
New Equipment .....		75,000.00		75,000.00
New Highway .....	8,648.60	125,000.00	6,400.00	140,048.60
Resurfacing Highway .....		140,000.00	27,344.46	167,344.46
Cemetery Brook Culvert .....	32,972.06	30,000.00		62,972.06
Highway Resurfacing — Oiling .....		40,000.00		40,000.00
Special Engineering .....		140,000.00		140,000.00
	<u>\$ 90,303.00</u>	<u>\$655,000.00</u>	<u>\$ 41,775.17</u>	<u>\$787,078.17</u>

## MANCHESTER

## HIGHWAY DEPARTMENT LEDGER

Ended December 31, 1959

## Accounts

## I

Total Credits	Expenditures		Inter Departmental Transfers	Total Charges	Departmental Appropriations Unexpended Overexpended*
	Payrolls	Bills			
\$ 113,637.51	\$ 81,213.80	\$ 14,375.19	\$ 6,368.21	\$ 101,957.20	\$11,680.31
167,271.99	66,644.83	10,540.61	88,544.93	165,730.37	1,541.62
45,159.55	23,253.85	446.44	14,817.13	38,517.42	6,642.13
490,000.00	373,269.12	35,234.73	112,311.49	520,815.34	30,815.34*
50,000.00	40,868.52	.....	20,517.17	61,385.69	11,385.69*
52,578.41	40,280.38	3,238.03	1,952.00	45,470.41	7,108.00
85,000.00	73,778.96	.....	5,348.97	79,127.93	5,872.07
45,000.00	34,321.13	80.00	2,492.07	36,893.20	8,106.80
21,252.75	7,477.69	3.38	13,329.33	20,810.40	442.35
268,321.04	3,937.69	266,623.63	760.61	271,321.93	3,000.89*
162,644.52	72,514.38	49,040.79	34,818.39	156,373.56	6,270.96
295,936.95	84,481.34	214,475.07	9,485.21	308,442.62	12,505.67*
40,030.12	.....	42,729.07	.....	42,729.07	2,698.95*
792.00	7,851.76	1,248.96	2,083.99	11,184.71	10,392.71*
81,690.79	29,357.34	39,795.75	11,951.77	81,104.86	585.93
<u>\$1,919,315.63</u>	<u>\$939,250.79</u>	<u>\$677,832.65</u>	<u>\$324,781.27</u>	<u>\$1,941,864.71</u>	<u>\$22,549.08*</u>

## REVENUE ACCOUNTS

Expenditures		Inter Departmental Transfers	Total Charges	Unexpended Balances	Balances Carried to 1960
Bills	Payrolls				
\$ 7,844.03	\$ 1,301.10	\$ 6,784.04	\$ 15,929.17	\$ 7,101.54	.....
51,085.81	422.82	59,815.42	111,324.05	.....	\$ 17,358.29
.....	7,865.56	609.58	8,475.14	1,524.86	.....
.....	58,887.25	850.00	59,737.25	.....	15,262.75
27,575.25	64,620.00	47,853.35	140,048.60	.....	.....
39,407.26	5,521.93	122,415.27	167,344.46	.....	.....
5,911.02	90.96	4,619.13	10,621.11	.....	52,350.95
8,342.04	.....	25,625.17	33,967.21	.....	6,032.79
.....	.....	6,400.00	6,400.00	.....	133,600.00
<u>\$ 140,165.41</u>	<u>\$138,709.62</u>	<u>\$274,971.96</u>	<u>\$553,846.99</u>	<u>\$ 8,626.40</u>	<u>\$224,604.78</u>

CITY OF MANCHESTER  
STATEMENT OF APPROPRIATIONS  
HIGHWAY DEPARTMENT LEDGER  
For the Fiscal Year Ended December 31, 1959  
*Non-Revenue Accounts*  
EXHIBIT J

	Balance From 1958	Expenditures Payroll	Bills	Transfers	Total Charges	Balance To 1960
Permanent Improvements to Bridges .....	\$ 92,774.39	.....	\$1,588.65	\$ 123.12	\$ 1,711.77	\$ 91,062.62
Reconstruction Second Street ...	148,056.16	\$48,132.08	16.00	99,908.08	148,056.16	.....
Construction Kelley Street Sewer .....	79,614.98	11,804.20	.....	21,195.61	32,999.81	46,615.17
TOTALS .....	\$320,445.53	\$59,936.28	\$1,604.65	\$121,226.81	\$182,767.74	\$137,677.79



CITY OF MANCHESTER  
 SUMMARY OF TRANSFERS CHARGED TO  
 NON-REVENUE ACCOUNTS  
 For the Fiscal Year Ended December 31, 1959  
 EXHIBIT J — SCHEDULE 1

	Permanent Improve- ment to Bridges	Recon- struction Second Street	Construction Kelley Street Sewer	Total
Administration .....	\$ 75.46	\$ 6,430.21	\$ 1,410.62	\$ 7,916.29
Transportation .....		8,012.90	1,958.37	9,971.27
Equipment .....		18,437.86	4,538.58	22,976.44
Construction Material and Supplies .....		53,738.05	6,696.31	60,434.36
Gravel Bank .....		6,053.25	4,170.60	10,223.85
Insurance .....		2,191.79	1,001.00	3,192.79
Engineering .....	47.66	4,061.20	890.93	4,999.79
Snow and Ice .....			457.00	457.00
Garage Supplies .....		865.43	29.40	894.83
Plant and Tools .....		117.39	42.80	160.19
Totals	\$123.12	\$99,908.08	\$21,195.61	\$121,226.81

CITY OF MANCHESTER  
STATEMENT OF TAX RATES AND TAX LEVIES  
For the Year 1934 to 1959 Inclusive  
EXHIBIT K

Year	Valuation	State (School) Per Capita	Tax Rate County	(Per \$1000) City	Total	Total Tax Levy
1934	\$ 95,868,758.00	\$2.52	\$2.40	\$23.58	\$28.50	\$2,732,267.85
1935	92,757,548.00	3.13	4.12	24.75	32.00	2,968,241.54
1936	85,038,060.00	3.58	6.65	30.77	41.00	3,486,565.44
1937	85,165,879.00	3.38	5.84	29.28	38.50	3,278,894.64
1938	85,687,111.00	2.23	6.13	31.39	39.75	3,406,082.72
1939	86,005,329.00	.21	9.51	30.28	40.00	3,440,213.16
1940	86,445,329.00	.21	9.40	29.89	39.50	3,414,598.58
1941	87,358,605.00	.19	8.38	28.93	37.50	3,275,955.86
1942	88,771,497.00	.18	6.32	29.75	36.25	3,217,988.65
1943	89,657,189.00	.17	4.92	28.76	33.85	3,034,917.51
1944	90,254,107.00	.16	4.63	28.46	33.25	3,000,971.01
1945	90,670,488.00	.15	4.14	28.71	33.00	2,992,130.84
1946	93,929,433.00	.14	4.32	31.24	35.70	3,353,286.23
1947	105,524,315.00	.12	4.31	32.57	37.00	3,945,104.78
1948	110,104,052.00	.11	4.99	34.90	40.00	4,410,442.28
1949	111,306,153.00	.10	3.85	36.65	40.60	4,525,308.39
1950	114,938,691.00	.10	3.75	36.15	40.00	4,597,547.64
1951	121,851,507.00	.10	4.83	36.07	41.00	4,995,916.94
1952	125,165,364.00	.10	4.91	38.79	43.80	5,482,245.50
1953	127,623,852.00	.11	3.67	43.22	47.00	5,998,326.01
1954	129,661,518.00		3.70	45.30	49.00	6,360,894.64
1955	132,174,711.00		4.21	44.79	49.00	6,484,039.24
1956	135,369,834.00		3.45	46.55	50.00	6,776,021.85
1957	138,460,987.00	.15	4.05	47.80	52.00	7,199,971.31
1958	141,909,210.00	.14	3.88	49.68	53.70	7,620,531.45
1959	144,391,179.00	.14	4.73	51.63	56.50	8,158,122.28

CITY OF MANCHESTER  
COMPARATIVE BALANCE SHEET  
EXHIBIT L

	December 31, 1958	December 31, 1959	Increase Decrease*
<b>ASSETS</b>			
Cash:			
Free Cash Balance			
and Cash on Hand .....	\$ 150,600.84	\$1,010,297.19	\$859,696.35
Unavailable			
for City Purposes .....	249,781.73	204,720.71	45,061.02*
Taxes Receivable .....	686,821.92	736,218.28	49,396.36
Taxes Receivable —			
Head Taxes .....	68,315.00	68,920.00	605.00
Tax Titles and Tax Deeds .....	29,757.55	27,196.33	2,561.22*
Departmental Accounts			
Receivable .....	20,690.49	37,040.98	16,350.49
Water Works .....	77,861.25	77,478.15	383.10*
<b>TOTAL ASSETS .....</b>	<b>\$1,283,828.78</b>	<b>\$2,161,871.64</b>	<b>\$878,042.86</b>
<b>LIABILITIES</b>			
Temporary Revenue Loans ....		800,000.00	800,000.00
Accounts Payable			
and Accruals .....	322,203.57	378,524.72	56,321.15
U. S. Savings Bonds .....	527.50	472.25	55.25*
Teachers' Retirement .....	29,794.26	34,017.99	4,223.73
Social Security .....	13,088.75	18,059.96	4,971.21
Revenue Appropriation			
Balances .....	271,880.51	330,297.92	58,417.41
Water Works (Reserve for			
Approp. when collected) .....	77,861.25	77,478.15	383.10*
Revenue of 1959-60 .....	2,233.50	3,558.50	1,325.00
Head Tax Reserve and Cost ..	81,384.00	84,820.50	3,436.50
Tailings .....	7,045.06	7,699.71	654.65
Parking Meters .....	52,810.00	39,758.24	13,051.76*
Other Funds .....	12,057.64	13,155.90	1,098.26
Revenue of Prior Years			
(Surplus) .....	412,942.74	374,027.80	38,914.94*
<b>TOTAL LIABILITIES .....</b>	<b>\$1,283,828.78</b>	<b>\$2,161,871.64</b>	<b>\$878,042.86</b>









