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1960

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CITY OF
MANCHESTER
NEW HAMPSHIRE



ANNUAL REPORT

For the Year 1960

Fortieth
ANNUAL REPORT
of the
CITY OF MANCHESTER
NEW HAMPSHIRE



For the Fiscal Year Ending
December 31, 1960

NH
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CITY GOVERNMENT

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MANCHESTER CITY GOVERNMENT

1960

Mayor

JOSAPHAT T. BENOIT Office, City Hall
Chosen at election in November, 1959. Salary, \$6,000 per annum.

Mayor's Secretary

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

Aldermen

- Ward 1. Charles A. Hunt
- Ward 2. George J. Baker
- Ward 3. Thomas J. Enright
- Ward 4. Robert H. Bernier
- Ward 5. John J. Walsh
- Ward 6. John F. McGranahan
- Ward 7. Edward Cassidy
- Ward 8. Emile Simard
- Ward 9. Francis J. Wilcox
- Ward 10. Louis J. Head
- Ward 11. Joseph P. Lyons
- Ward 12. George A. Gauthier
- Ward 13. Gerard J. DeGrace
- Ward 14. Timothy K. O'Connor

STANDING COMMITTEES

Board of Aldermen

1960-1961

First Named is Chairman

-
- Accounts—Head, Bernier, Walsh
 Bills on Second Reading—Baker, McGranahan, Gauthier
 Cemeteries—Hunt, Bernier, Wilcox, Head, O'Connor
 Claims—Wilcox, Walsh, Gauthier
 Enrollment—Lyons, Walsh, Cassidy
 Finance—The Mayor, Hunt, Baker, Enright, McGranahan, Cassidy,
 Simard, Wilcox, Lyons, Gauthier
 Lands and Buildings—Cassidy, Enright, DeGrace
 Licenses—Simard, Walsh, DeGrace
 Street Lighting—McGranahan, DeGrace, O'Connor
 Street and Sewers—Simard, Baker, O'Connor
 Recreation Trustees—Baker, Simard
 Minor Offices—Hunt, Bernier, Wilcox
 Radio—O'Connor, Bernier, Lyons
 Special Tax—Head, Lyons, Gauthier
 Traffic—Enright, McGranahan, Wilcox, Head, DeGrace
-

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.
-

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.
-

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.
-

Custodian of Deeded Property

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

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.
-

City Solicitor

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

City Clerk

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

Superintendent of Public Buildings

- William M. Cullity Office, City Hall
 Elected in the month of April by Board of Aldermen for a term of four
 years. Salary, \$5,572 per annum. Term expires April, 1963.

Registrars of Voters

Donat H. Richer, Chairman	Term expires May, 1962
James F. Berry,	Term expires May, 1963
Harry R. Bennett, Clerk	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

Wylie B. Marshall	Term expires September, 1962
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
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Appointed by Commissioners. Salary, \$8,012 per annum.

Deputy Chief of Police

Patrick J. Foley	Office at Police Station
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Appointed by Commissioners. Salary, \$6,652 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, \$5,754 per annum
George E. McElroy, Probation Officer	Salary, \$5,754 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 Com-
 mission, \$100 per annum.

Chief Engineer

Edward J. Grady Office, Central Station, Vine Street
 Elected by Board of Fire Commissioners. Salary, \$6,958 per annum.

Deputy Chief Engineers

William F. Kelley Salary, \$5,173 per annum
 Henry T. Provost Salary, \$5,228 per annum
 Ovila J. Gagne Salary, \$5,118 per annum
 Elected by Board of Fire Commissioners

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

Board of Health

Adolphe J. Provost, M.D., Chairman Term expires February 1, 1962
 Jules O. Gagnon, M.D., Clerk Term expires February 1, 1963
 Carl R. Friborg, 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.

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.

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.

Department of Highways

Joseph P. O'Brien, Chairman Term expires January, 1962
 Romeo V. Chagnon Term expires January, 1963
 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 City Welfare

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.	John J. McDonough
Ward 3.	Paul M. Martel, Vice Chairman
Ward 4.	Genevieve D. Jarvis
Ward 5.	Charles F. Cote
Ward 6.	Henry A. Karwacki
Ward 7.	Alphee J. Poloquin
Ward 8.	Bertrand L. Forest
Ward 9.	Henry J. Gagnon
Ward 10.	James A. Pollock
Ward 11.	Carleton B. Perry, Jr.
Ward 12.	Jean A. J. Chretien
Ward 13.	Robert E. Chenard
Ward 14.	John L. MacDonald

Chosen at the election in November, 1959, 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, \$6,458 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, Clerk	Term expires January, 1964
Gilbert L. Tuson	Term expires January, 1965
Arthur H. St. Germain, Chairman	Term expires January, 1966
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
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Trustees Board of Recreation

George J. Baker	Term expires January 1, 1962
Emile Simard	Term expires January 1, 1962
Arthur A. Phaneuf, Clerk	Term expires March 1, 1962
Thomas J. Hartnett, Chairman	Term expires March 1, 1963
John S. Gikos	Term expires March 1, 1961

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.

Manchester Airport Authority

Samuel Green	Term expires March 1, 1965
Edmond L. Allard	Term expires March 1, 1961
Allen L. Erickson	Term expires March 1, 1962
Harry A. Donahue	Term expires March 1, 1963
Edmond C. Butler	Term expires March 1, 1964

Samuel Green, Chairman Edmond L. Allard, Clerk

Appointed by the Mayor and confirmed by the Board of Aldermen in February, for a term of five years.

Allen L. Erickson, *Airport Manager*

Elected by Airport Authority

Salary, \$5,000 annually.

City Planning Board

EX-Officio Members

Josaphat T. Benoit, Mayor. Term until succeeded.

George J. Baker, Alderman. Term expires January 1, 1962

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, 1965
John D. Betley	Term expires May 1, 1966

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, \$8,932 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, 1965

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

Joseph S. Jason	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, 1964

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, 1964
Leon H. Rice	Term expires January, 1964
Robert J. Jobin	Term expires January, 1961
Mary C. Manning	Term expires January, 1961
Christos Bobotas	Term expires January, 1962
Martin F. Laughlin	Term expires January, 1962
Agnes T. Bryson	Term expires January, 1963
Harold M. Worthen	Term expires January, 1963

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, 1970
 J. Fred French, Clerk Term expires January, 1965
 James P. Bourne, Ex-Officio, Treasurer Salary, \$900 per annum

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

City Weigher

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

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

*Board of Trustees of Capital Reserve and
Trust Funds*

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

Charles S. Nims, Clerk Term expires June 1, 1963
 Harry C. Jones Term expires June 1, 1966

Josaphat T. Benoit, ex-officio, Chairman
 James P. Bourne, ex-officio, Treasurer

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, 1965

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

James L. Mahony, Chairman

William F. McElroy, Vice Chairman

Bernard H. Thayer, Secretary

Josaphat T. Benoit, Mayor, ex-officio

Damis Bouchard	Leonello Breton
Walter S. Little	Marston Head
Leon H. Rice, Sr.	Richard E. West
Harold R. Goldberg	Louis I. Martel
Arthur J. Hartnett, Jr.	Charles S. Parsons
Benjamin P. Mates	Bernard J. McQuade

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	Charles Samra	George A. Lang
	WARD 2	
John A. Dowd	Robert J. Shaughnessy	Francis Murphy
	WARD 3	
Armand L. Duhaime	James B. Reagan	Lewis G. Farmer
	WARD 4	
James Bolton	Louis Spear	Robert A. Partridge
	WARD 5	
Francis W. Downey	Edward J. Walsh	Laurence B. Mahoney
	WARD 6	
Edward J. Harlan	Joseph Oleniak	Lawrence F. Kelly
	WARD 7	
Edward T. LaFrance	Alonzo J. Tessier	Francis P. Plante
	WARD 8	
Wilfrid J. Bonenfant	William A. Cote	Paul R. Boucher
	WARD 9	
Eva Boisvert	Edward W. Morris	Jeannette McQueeney
	WARD 10	
Edward C. Beck	Wilfred A. Poirier	Alfred A. Bergeron
	WARD 11	
Walter G. McGuigan	Roger L. Philibert	Robert J. Normand
	WARD 12	
Paul J. Boucher	Edward T. Martel	Paul J. Gingras

WARD 13

Roger F. Demers

Edgar E. Geoffrion

Bruno Therrien

WARD 14

John M. Fitzgerald

Raoul J. St. Jean

Laurent J. Tremblay

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.
* Resigned, Successor Ralph Ackerman

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. Richard V. Breton
 - 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.
* Resigned, Successor James T. Connors

CITY OF MANCHESTER

Schedule of Property in Possession of City
as of December 31, 1960

BRIDGES	Lands	Buildings	Equipment	Total
Amoskeag Falls Bridge	\$ 250,000.00
Cohas Brook Bridge—Bodwell Road	7,000.00
Bodwell Road near Cohas Ave. (Derry Road)	6,000.00
Goffs Falls Bridge—Brown Ave.	3,500.00
Brown Ave. at Little Cohas	3,000.00
Cohas Ave. over Cohas Brook	7,000.00
Dow Street over Lower Canal	8,700.00
Dow Street over Upper Canal	38,000.00
Dumbarton 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	17,000.00
Mill Road at Harvey's Mill	40,000.00
Notre Dame Bridge—West Bridge	10,000.00
Parker Street over No. Wear Branch B & M	800,000.00
Peabody Ave. over Portsmouth Branch B & M	17,922.00
Queen City Bridge—Queen City Ave.	55,000.00
Second Street Bridge—Second Street (South)	900,000.00
Second Street Bridge—(North)	118,000.00
Stark Street over Lower Canal	16,100.00
Stark Street over Upper Canal	22,000.00
Webster Road	40,000.00
TOTAL	\$3,467,222.00

CITY OF MANCHESTER
 Schedule of Property in Possession of City
 as of December 31, 1960

CITY CEMETERIES	Lands	Buildings	Equipment	Total
Amoskeag Cemetery	\$ 3,000.00	.....	.....	\$ 3,000.00
Brown Avenue Cemetery	200.00	.....	.....	200.00
Huse Cemetery, Mammoth Road	870.00	.....	.....	870.00
Huse Cemetery, Young-Sunnyside	1,000.00	.....	.....	1,000.00
Merrill Cemetery, Huse Road	3,600.00	.....	.....	3,600.00
Pine Grove Cemetery, Brown Ave.	716,110.00	\$ 83,890.00	.....	800,000.00
Pine Grove Cemetery, Calef Road-Titus 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
Squow 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 .....	.....	.....	\$39,811.72	39,811.72
TOTALS	\$971,865.00	\$103,890.00	\$39,811.72	\$1,115,566.72
FIRE STATIONS	Lands	Buildings	Equipment	Total
Candia Road, Hose House .....	.....	800.00	.....	\$ 800.00
Central Station, Vine Street	\$50,500.00	199,500.00	\$111,909.26	361,909.26
Lake Avenue Engine House	3,500.00	32,000.00	42,737.50	78,237.50
Main Street Engine House	4,500.00	32,000.00	20,589.00	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	46,162.50	76,162.50
Somerville Street Engine House	1,200.00	30,800.00	30,895.00	62,895.00
South Elm Street Engine House	880.00	6,100.00	14,387.50	21,367.50
South Main Street Engine House	1,200.00	30,000.00	12,800.00	44,000.00
Webster Street Engine House	2,650.00	30,000.00	51,520.00	84,170.00
Wilson Hill Engine House, Weston	1,500.00	23,000.00	16,900.00	41,400.00
Weston Street Drill Tower .....	.....	5,000.00	.....	5,000.00
Fire Alarm Signal System .....	.....	.....	156,100.00	156,100.00
TOTALS	\$70,620.00	\$426,500.00	\$504,000.76	\$1,001,120.76

CITY OF MANCHESTER
 Schedule of Property in Possession of City
 as of December 31, 1960

	SCHOOLS				Equipment	Total
	Lands	Buildings	Books			
Administration Building, 88 Lowell Street	\$ 10,000.00	\$ 20,000.00	.....		\$ 22,623.15	\$ 52,623.15
Amoskag School, 121 Front Street	900.00	20,000.00	6,829.00		3,905.00	31,634.00
Ash Street School, 115 Ash Street	21,800.00	57,000.00	11,119.00		10,594.00	100,513.00
Bakersville School, 20 Elm	9,000.00	120,000.00	13,934.00		8,639.00	151,573.00
Brown School, 435 Amory Street	7,800.00	52,000.00	10,706.00		6,824.00	77,330.00
Central High School—Concord-Beech Streets	29,700.00	320,300.00	112,084.00		74,478.00	536,562.00
Chandler School, 49 Ashland Street	5,540.00	50,000.00	10,787.00		7,093.00	73,420.00
Franklin Street School, 255 Franklin Street	24,000.00	273,800.00	10,732.00		12,007.00	320,539.00
Goffs Falls School, 3109 Brown Avenue	2,000.00	270,500.00	7,192.00		2,806.00	39,998.00
Gossler School, Gossler Park .....	.....	.....	7,721.00		15,995.00	294,216.00
Hallsville School, Jewett-Hayward	4,400.00	59,200.00	15,773.00		13,951.00	93,324.00
Harvey District School, South Willow Street	100.00	12,000.00	.....		.....	12,100.00
Highland School, 132 Titus Avenue	5,750.00	95,000.00	8,831.00		6,646.00	116,227.00
Jewett Street School, Jewett Street	19,510.00	270,500.00	8,934.00		14,911.00	313,555.00
Lincoln Street School, 490 Lincoln Street	20,000.00	57,000.00	10,882.00		6,852.00	94,734.00
Maynard School, 455 Union Street	9,000.00	75,000.00	10,668.00		7,767.00	102,435.00
Memorial High School, Porter Street	50,000.00	2,273,000.00	51,000.00		319,890.00	2,693,890.00
Parker School, 435 South Main Street	6,000.00	40,000.00	9,623.00		7,248.00	62,871.00
Pearl Street School, 332 Pearl Street	4,260.00	25,000.00	9,036.00		3,003.00	41,299.00
Practical Arts High School, Concord Street	32,780.00	1,192,000.00	.....		.....	1,224,780.00
Rimmon School, DuBoque-Amory Streets	4,150.00	35,000.00	.....		.....	39,150.00
Smyth Road School, Smyth-Bruce Roads	15,000.00	270,500.00	.....		.....	309,324.00
Stark District School, River Road	500.00	1,800.00	8,700.00		15,124.00	2,300.00
Straw School, 608 Chestnut Street	16,200.00	45,000.00	11,062.00		8,813.00	81,105.00
Varney School, 84 Varney Street	8,560.00	50,000.00	12,302.00		9,316.00	80,178.00
Webster School, 57 Webster Street	51,755.00	185,000.00	17,905.00		326,755.00	.....
Webster School, 2519 Elm Street	15,000.00	185,000.00	.....		5,706.00	223,611.00
West Side High, 9 Notre Dame Avenue	16,680.00	1,146,320.00	38,996.00		31,133.00	1,233,129.00
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	6,603.00		7,271.00	124,374.00
Wilson School, 401 Wilson Street	8,320.00	92,000.00	12,785.00		9,893.00	122,998.00
Yonnesville School, 1600 Candia Road	2,000.00	53,000.00	7,886.00		7,209.00	70,095.00
Manual Training Equipment (High School) .....	.....	.....	.....		159,627.00	159,627.00
Manual Training Equipment (5 grammar schools) .....	.....	.....	.....		10,457.50	10,457.50
Hanshild Economics .....	.....	.....	.....		56,029.00	56,029.00
Storehouse and Janitor's Supplies .....	.....	.....	.....		34,788.00	34,788.00
TOTALS	\$464,205.00	\$7,580,866.00	\$432,090.00		\$900,628.65	\$9,377,789.65

CITY OF MANCHESTER
Schedule of Property in Possession of City
as of December 31, 1960

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					1,034.00	1,034.00	
Auditor					22,523.30	22,523.30	
Treasurer					8,966.15	8,966.15	
Parking Meter					133,588.94	133,588.94	
Tax Collector					20,536.88	20,536.88	
Assessors					71,737.31	71,737.31	
City Clerk					25,530.00	25,530.00	
Board of Registrars					2,095.00	2,095.00	
Planning Board					19,097.55	19,097.55	
Zoning Board of Adjustment					232.50	232.50	
City Hall, Auditorium and Janitor's Supplies					3,583.00	3,583.00	
Building Department (Office)					4,587.12	4,587.12	
Welfare					7,333.60	7,333.60	
Purchasing Agent (not in use)					333.95	333.95	
City Solicitor, 48 Hanover Street					951.41	951.41	
Civil Defense, 1800 Elm Street					26,110.38	26,110.38	
Industrial Council, 57 Market Street					2,347.00	2,347.00	
Police Station, Chestnut Street		19,250.00		78,750.00	131,897.94	229,897.94	
Municipal Court					8,596.15	8,596.15	
Old Court House		27,000.00		28,000.00	332.00	55,332.00	
Health Department					22,034.58	22,034.58	
Probation Department					3,800.14	3,800.14	
Old Battery Building Carpenter Shop		2,000.00		18,000.00	16,122.45	36,122.45	
Highway Department, Garage and Inc.		60,000.00		440,000.00	1,100,244.22	1,600,244.22	
Carpenter Memorial Library		71,400.00		328,600.00	881,914.83	1,281,914.83	
Golf Course, Mammoth Road		132,200.00		21,000.00	34,818.00	191,018.00	
Public Scales, Franklin Street				7,000.00	1,180.25	8,180.25	
Sealer of Weights and Measures					2,336.56	2,336.56	
Water Department, 281 Lincoln St.		1,136,486.42		1,333,716.22	345,290.44	2,815,493.08	
Distribution System					6,535,596.76	6,535,596.76	
TOTALS		\$1,798,336.42		\$2,368,066.22	\$9,436,453.87	\$13,602,856.51	

CITY OF MANCHESTER
 Schedule of Property in Possession of City
 as of December 31, 1960

PARKS AND PLAYGROUNDS		Lands	Buildings	Equipment	Total
	\$				\$
Brown Avenue Land	310.00				310.00
Crystal 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
Gossier Park, Bluchers-Dubouque Streets	50,000.00				50,000.00
Hanover Common, Hanover Street	99,000.00				99,000.00
Hanover Common, Soldier's Monument	5,000.00	4,500.00			4,500.00
Harriman Park, Central-Hall-Lake Avenue	259,200.00				259,200.00
Hartnett Memorial Parking Lot		112,000.00			112,000.00
Hunt Memorial Pool	60,000.00*				60,000.00
Lafayette Park, Notre Dame Avenue	15,000.00				15,000.00
Livingston Park, Ferdinand Gagnon Monument	50,000.00				50,000.00
Manchester Athletic Field, Valley Street	110,000.00	90,000.00			100,000.00
Merrimack Common, Elm Street	769,500.00			150,430.00	250,430.00
Merrimack Common, Soldier's Monument		25,000.00			25,000.00
Merrimack Common, Public Comfort Station		15,000.00		337.00	15,337.00
Pleasant Pond and Bath House (Nutt's Pond)		20,000.00			20,000.00
Park Common, Lake Avenue	30,900.00				78,900.00
Parker Common, Maple Street	78,900.00				78,900.00
Parker, Walter M., McGregor Street	11,400.00				11,400.00
Prout Park, Young Street	10,000.00				10,000.00
Pulaski Park, Bridge Street	22,300.00				22,300.00
Pulaski Park, Soldier's Monument	49,000.00				49,000.00
Queen City Playgrounds, Queen City-Brown Avenue	10,000.00				35,000.00
Recreation Grounds, Goffstown Road	10,000.00				10,000.00
Rock Rinnon Park and Swimming Pool	10,000.00				10,000.00
Sheridan-Emmett Park, Lincoln to Union Streets	17,150.00	132,850.00			150,000.00
Simpson Park, Notre Dame-Coolidge Avenue	32,000.00				32,000.00
Stark Park, North River Road	28,000.00				28,000.00
Stark Park, General John Stark Monument	60,000.00				80,000.00
Stevens Park, Lake Avenue-Mammoth Road	20,000.00				40,000.00
Stevens Pond, Bridge Street Extension	11,000.00	40,000.00			11,000.00
Sweeney Park, South Main Street	4,400.00				4,400.00
Sweeney Park, Soldier's Monument	20,900.00				20,900.00
Varney Memorial Monument (Derryfield Park)	4,000.00				4,000.00
Victory Park, Concord-Amherst Streets	5,700.00				5,700.00
Victory Park, Soldier's Monument	183,000.00				183,000.00
Wagner Memorial Park, Prospect-Myrtle Streets	33,000.00				32,500.00
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			179,124.30		179,124.30
Front Black Brook Pond	7,500.00				7,500.00
Goffstown Road, Rear	500.00				500.00
TOTALS	\$2,163,205.00	\$707,780.00		\$229,891.30	\$3,100,876.30

* Improvements \$14,800.00
 ** Improvements \$10,000.00

CITY OF MANCHESTER

Schedule of Property in Possession of City
as of December 31, 1960

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	\$783.41	87,943.41
Parking Lot, Franklin and Granite Streets		93,000.00	.....	.....	93,000.00
Property Deeded to City for Non-Payment of Taxes		19,985.00	1,465.00	.....	21,450.00
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		\$340,140.00	\$3,928,900.00	\$783.41	\$4,269,823.41

GENERAL SUMMARY		Lands	Buildings	Books	Equipment	Total
City Bridges	\$3,467,222.00	.....	.....	.....	.....	\$ 3,467,222.00
City Cemeteries		\$ 971,865.00	\$ 103,890.00	.....	\$ 39,811.72	1,115,566.72
City Stations		70,620.00	456,500.00	.....	504,000.76	1,001,120.76
Schools		464,205.00	7,580,866.00	\$432,090.00	900,628.65	9,377,789.65
Public Buildings		1,798,336.42	2,368,066.22	.....	9,436,453.87	13,602,856.51
Parks and Playgrounds		2,163,205.00	707,780.00	.....	229,891.30	3,100,876.30
Miscellaneous		340,140.00	3,928,900.00	.....	783.41	4,269,823.41
TOTALS	\$3,467,222.00	\$5,808,371.42	\$15,116,002.22	\$432,090.00	\$11,111,569.71	\$35,935,255.35

City of Manchester

NEW HAMPSHIRE

AUDIT REPORT

FOR THE YEAR ENDED

DECEMBER 31, 1960



LEONARD D. RICCIO

Certified Public Accountant

MANCHESTER, NEW HAMPSHIRE

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December 11, 1961

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

GENTLEMEN:

In accordance with our agreement and with Chapter 8, Section 6 of the City Ordinances, I have made an examination of the books and records of the City of Manchester for the year ended December 31, 1960 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 other 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, 1960. 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 1959 and 1960 is shown on Exhibit L.

CASH ON HAND AND IN BANKS — \$1,659,390.82

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

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 the other departments.

The reconciliation of cash included both the revenue and non-revenue accounts since these items are carried in one cash account.

TAXES RECEIVABLE — \$924,281.13

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. A listing of the open accounts was made as at June 30, 1961 and Exhibit A, Schedule 2 shows the difference between the controlling account and the balances verified.

The Tax Warrant for the 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 — \$68,955.00

A listing of the open accounts in the Head Tax Warrant were in agreement with the control as at June 30, 1961. The Head Tax Warrant was proved to the Assessor's records. Receipts from the Head Taxes are payable to the State of New Hampshire when collected.

TAX TITLES — \$30,177.02

TAX DEEDS — 7,182.43

These items represent property acquired because of nonpayment of taxes and a listing taken as at June 30, 1961 was in agreement with the control in the City Auditor's office.

DEPARTMENTAL ACCOUNTS RECEIVABLE — \$107,668.36

Exhibit A, Schedule 4 summarizes the activity in the Accounts Receivable. 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.

The above amount includes \$19,111.25 due from the various City departments and most of it from the Parking Meter Fund.

ACCOUNTS RECEIVABLE — WATER WORKS — \$95,932.41

A test check was made of the charges and credits to the customers ledger cards and requests for confirmation were sent to a large number of open

accounts. Exhibit A, Schedule 5, summarizes the activity in the Accounts Receivable.

TEMPORARY REVENUE LOANS — \$1,000,000.00

This liability represents a short-term loan dated July 20, 1960, due and paid March 14, 1961.

ACCOUNTS PAYABLE AND ACCRUALS — \$504,121.23

All known unpaid departmental commitments as at the end of the year were recorded with corresponding charges to the departments' appropriation. This liability includes both bills and departmental payrolls. The Schedule of Liabilities, by departments, is shown on Exhibit A, Schedule 6.

REVENUE APPROPRIATION BALANCES — \$401,955.40

Exhibit G shows the balances carried forward to 1961 as approved by the Board of Mayor and Aldermen.

WATER REVENUE — \$95,932.41

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

TAILINGS — \$7,707.54

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

OTHER FUNDS — \$26,078.25

Cash for these items is included in the caption "Cash Unavailable for City Purposes". No attempt was made to audit the cafeteria fund since the City merely acts as a depository for this fund.

PARKING METERS — \$62,974.35

The disbursements from this account are limited to parking meter and traffic control expenditures. The activity in the Parking Meter account is shown on Exhibit A, Schedule 8.

REVENUE OF 1960 AND PRIOR YEARS (SURPLUS) — \$644,813.01

The activity relating to the above account is shown on Exhibit A, Schedules 9, 9A and 9B. The increase in the Surplus account is largely attributable to the excess budgetary credits for the year.

Schedule 9A is a summary of the Budgetary operation for the current year. Schedule 9B discloses the revenue of the City other than Taxes, Water Revenue and Borrowings.

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

	1959	%	1960	%
Property Taxes	\$8,158,112.28	86.56	\$ 8,810,163.18	88.06
Other Taxes	81,659.75	.87	82,116.41	.82
	8,239,772.03	87.43	8,892,279.59	88.88
Estimated Revenue	1,036,880.12	11.00	1,113,061.88	11.12
From Surplus	148,000.00	1.57	- 0 -	
	<u>\$9,424,652.15</u>	<u>100.00</u>	<u>\$10,005,341.47</u>	<u>100.00</u>

BALANCE SHEET — NON-REVENUE ACCOUNTS

EXHIBIT B

CASH IN BANKS — \$447,923.27

U. S. TREASURY NOTES — \$546,657.50

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

Proceeds from the treasury notes which were due in January and February 1961 were deposited at that time.

NON-REVENUE APPROPRIATION — \$994,580.77

These accounts are detailed on Exhibit H.

BALANCE SHEET — GENERAL INDEBTEDNESS

EXHIBIT C

The City liability with respect to borrowings as at December 31, 1960 is shown on the Balance Sheet, General Indebtedness, Exhibit C.

NET BONDED DEBT — \$7,460,000.00

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 total obligation of bonds and notes is shown on Exhibit C, Schedule 1.

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
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
1960	7,453,000.00	1,120,000.00	548,000.00	216,763.00

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 — \$1,115,939.05

CEMETERY FUNDS — SPECIAL CARE — 126,089.86

OTHER FUNDS — 46,021.35

LIBRARY FUNDS — 214,850.80

The cash on deposit was verified by examination of the passbooks of the various savings banks and by direct communication. 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

Exhibits G and H detail the activity of the appropriations in the revenue and non-revenue accounts. The unexpended balance in the revenue accounts was \$85,148.64.

DEPARTMENTAL COMMENTS

Highway Department

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

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 were traced to the bank deposits.

Assessors

In addition to proving the 1960 Tax Warrant, abatements and additional assessments were examined for proper approval. The tax rate of \$60, 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 Treasurer and City Auditor.

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

	<u>Property</u>	<u>Poll</u>
Tax Levy	\$8,817,755.59	\$74,524.00
Additional Assessment and Charges	3,074.43	1,662.00
	<hr/>	<hr/>
	8,820,830.02	76,186.00
Cash, Collected Discounts and Abatements	7,941,907.50	55,598.00
	<hr/>	<hr/>
Percent Collected	90.00%	72.98%
Percent Collected in 1959	91.49%	73.44%

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, Welfare, Health and City Scales.

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

I have made an examination of the accounts and records of the City of Manchester, New Hampshire for the year ended December 31, 1960. 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, 1960 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, 1960

EXHIBIT A

ASSETS		
Schedule Number		
1	Cash on Hand and in Banks:	
	Custody of City Treasurer	
	Free Cash Balance	\$1,410,415.64
	Unavailable for City Purposes	246,125.18
		1,656,540.82
	In Hands of City Officials	
	Water Works	\$ 300.00
	City Clerk	400.00
	Tax Collector	500.00
	Schools	100.00
	Manchester High School	
	Athletics	1,500.00
	Building	50.00
		2,850.00
		\$1,659,390.82
2	Taxes Receivable:	
	Levy of 1955	2,149.73
	Levy of 1956	2,878.00
	Levy of 1957	3,737.36
	Levy of 1958	6,633.40
	Levy of 1959	9,372.12
	Levy of 1960	899,510.52
		924,281.13
	Head Taxes (Collectible for the	
	State of New Hampshire)	68,955.00
3	Tax Titles	30,177.02
3	Tax Deeds	7,182.43
4	Departmental Accounts Receivable	107,668.36
5	Water Works:	
	Accounts Receivable	95,932.41
	TOTAL ASSETS	\$2,893,587.17

CITY OF MANCHESTER

BALANCE SHEET

Revenue Accounts

As at December 31, 1960

EXHIBIT A

LIABILITIES	
Schedule Number	
6	Current Debt:
	Temporary Revenue Loans .....\$1,000,000.00
	Accounts Payable and Accruals 504,121.23
	U. S. Savings Bonds Deductions 510.25
	Teachers Retirement 36,264.19
	Social Security Deductions 30,573.54
	<u>1,571,469.21</u>
7	Revenue Appropriation Balances
	To 1961 (Exhibit G) 401,955.40
	Water Works:
	Water Revenue (Reserve for Appropriation — When Collected) 95,932.41
	1961 Revenue Collected in Advance 3,933.50
	Tailings 7,707.54
	Other Funds:
	Manchester High Athletics Fund 9,741.46
	Cafeteria Fund 16,201.79
	Cemetery Trust 135.00
	<u>26,078.25</u>
	State of New Hampshire Head Taxes
	Collected But Not Remitted to State:
	Taxes 9,445.00
	Cost 323.50
	<u>9,768.50</u>
	Billed But Not Collected 68,955.00
	<u>78,723.50</u>
8	Parking Meters 62,974.35
9	Revenue of 1960 and Prior Years (Surplus) 644,813.01
	<u>\$2,893,587.17</u>

CITY OF MANCHESTER
SCHEDULE OF CASH BALANCE

Revenue and Non-Revenue Cash

As at December 31, 1960

EXHIBIT A — SCHEDULE 1

Cash on Deposit December 31, 1960

Merchants National Bank	\$1,486,813.33	
Amoskeag National Bank	495,058.97	
Manchester National Bank	83,234.25	
		\$2,065,106.55
State Head Tax Cash (Savings Account)		7,741.50
Cash on Hand December 31, 1960		31,616.04
Invested Funds (U. S. Treasury Notes)		546,657.50
TOTAL CASH (EXHIBIT A — SCHEDULE 1A)		<u>\$2,651,121.59</u>

To Be Applied As Follows

Revenue Cash (Exhibit A)	1,656,540.82	
Non-Revenue Cash and Investments (Exhibit B)	994,580.77	
		<u>\$2,651,121.59</u>

Revenue Cash Composition

Water Works Cash	79,956.10
Cafeteria Fund	16,201.79
Social Security	30,573.54
U. S. Savings Bonds	510.25
Teachers Retirement	36,264.19
Cemetery Funds	135.00
Parking Meters	62,974.35
Athletic Funds	9,741.46
Head Tax Cash	9,768.50
Free Cash Balance	1,410,415.64
EXHIBIT A	<u>\$1,656,540.82</u>

CITY OF MANCHESTER
 TREASURER'S DEPARTMENT
 CASH RECEIPTS AND DISBURSEMENTS
 For the Fiscal Year Ended December 31, 1960
 EXHIBIT A — SCHEDULE 1A

	Balance First Of Month	Receipts	Disbursements	Balance End of Month
January	\$3,593,979.53	\$ 385,772.98	\$ 1,037,174.51	\$2,942,578.00
February	2,942,578.00	1,368,419.87	1,081,735.22	3,229,262.65
March	3,229,262.65	1,479,296.13	1,809,276.69	2,899,282.09
April	2,899,282.09	1,570,323.42	1,232,169.81	3,237,435.70
May	3,237,435.70	1,485,733.69	1,004,646.79	3,718,522.60
June	3,718,522.60	1,434,720.84	1,469,941.44	3,683,302.00
July	3,683,302.00	1,337,518.14	1,275,600.35	3,745,219.79
August	3,745,219.79	4,842,935.75	1,700,319.54	6,887,836.00
September ..	6,887,836.00	692,522.37	2,493,689.56	5,086,668.81
October	5,086,668.81	564,502.07	1,110,899.49	4,540,271.39
November	4,540,271.39	2,824,358.59	1,234,729.54	6,129,900.44
December ..	6,129,900.44	1,281,210.77	4,759,989.62	2,651,121.59
Totals for the Year		\$19,267,314.62	\$20,210,172.56	
Balance:				
January 1, 1960 Cash ..		1,530,121.09		
January 1, 1960 Invested Funds		2,063,858.44		
December 31, 1960 Cash			2,104,464.09	
December 31, 1960 Invested Funds			546,657.50	
		<u>\$22,861,294.15</u>	<u>\$22,861,294.15</u>	

CITY OF MANCHESTER
 STATEMENT OF TAX COLLECTOR'S DEPARTMENT
 For the Fiscal Year Ended December 31, 1960
 EXHIBIT A — SCHEDULE 2

	1954	1955	1956	1957	1958	1959	1960	Head Taxes 1959	Head Taxes 1960
Balance January 1, 1960	\$2,584.52	\$2,295.73	\$3,148.00	\$5,281.06	\$ 7,999.48	\$714,909.49		\$68,920.00	
<i>Charges</i>									
1960 Tax Warrant							\$8,810,163.18		\$238,210.00
1960 National Bank Stock Tax							7,592.41		
Additional Taxes Assessed	12.01	19.37	19.75	20.54	21.21	922.31	1,082.90	5,325.00	4,720.00
Refunds on Overpayment and Corrections					2,646.41	5,389.10	1,991.53		
Total Charges	12.01	19.37	19.75	20.54	2,667.62	6,311.41	8,820,830.02	5,325.00	242,930.00
Total Charges and Balances	2,596.53	2,315.10	3,167.75	5,301.60	10,667.10	721,220.90	8,820,830.02	74,245.00	242,930.00
<i>Credits</i>									
Cash Collections	26.01	93.37	141.75	270.54	799.93	703,947.18	7,882,599.08	47,520.00	169,575.00
Abatements and Corrections	2,570.52	72.00	148.00	1,293.70	3,233.77	7,901.60	17,774.93	26,725.00	4,400.00
Discounts Allowed on Prop- erty Taxes							41,533.49		
Total Credits	2,596.53	165.37	289.75	1,564.24	4,033.70	711,848.78	7,941,907.50	74,245.00	173,975.00
BALANCE DECEMBER 31, 1960	-0-	\$2,149.73	\$2,878.00	\$3,737.36	\$ 6,633.40	\$ 9,372.12	\$ 878,922.52	-0-	\$ 68,955.00
Reconciliation December 31, 1960 to June 30, 1961									
Balance December 31, 1960		\$2,149.73	\$2,878.00	\$3,737.36	\$ 6,633.40	\$ 9,372.12	\$ 878,922.52	\$20,588.00	\$ 68,955.00
Charges in 1961		58.76	5.25	5.46	5.64	5.94	210.60	888.00	4,010.00
Credits in 1961		2,208.49	2,883.25	3,742.82	6,639.04	9,378.06	879,133.12	21,476.00	72,965.00
Balance June 30, 1961		2,208.49	145.25	265.46	391.64	1,239.09	584,226.50	12,744.00	72,965.00
Balance Verified per Detail June 30, 1961		-0-	2,738.00	3,477.36	6,247.40	8,138.97	294,906.62	8,732.00	-0-
DIFFERENCES — DETAIL OVER OR SHORT*		-0-	2,724.00	3,478.00	6,230.36	8,131.25	294,906.62	8,746.00	-0-
		-0-	\$ 14.00	\$.64	\$ 17.04	\$ 7.72	-0-	\$ 14.00	-0-

CITY OF MANCHESTER
 STATEMENT OF TAX TITLES AND TAX DEEDS
 For the Fiscal Year Ended December 31, 1960
 EXHIBIT A — SCHEDULE 3

	Tax Titles	Tax Deeds
Balance January 1, 1960	\$21,523.53	\$5,672.80
<i>Charges in 1960</i>		
Tax Sale	\$35,491.41	
Transfer from Tax Titles		\$1,466.99
Taxes Paid by City	12,694.21	246.70
	48,185.62	1,713.69
	69,709.15	7,386.49
<i>Credits in 1960</i>		
Cash	38,065.14	204.06
Transfer to Tax Deeds	1,466.99	
	39,532.13	204.06
BALANCE DECEMBER 31, 1960	\$30,177.02	\$7,182.43

CITY OF MANCHESTER

SUMMARY OF DEPARTMENTAL ACCOUNTS
RECEIVABLE

For the Fiscal Year Ended December 31, 1960

EXHIBIT A — SCHEDULE 4

Department	Balance January 1, 1960	Charges	Credits	Balance December 31, 1960
Highway	\$19,560.90	\$ 85,652.90	\$ 93,031.18	\$ 12,182.62
School	7,573.42	166,637.74	87,839.24	86,371.92
Cemeteries	19.00	4.00		23.00
Recreation and Aviation		2,653.58	2,493.58	160.00
Parks and Playgrounds		2,257.60	2,257.60	—0—
Man. Airport Authority	1,646.35	5,203.22	6,140.50	709.07
Police	8,241.31	20,906.56	20,926.12	8,221.75
TOTALS	\$37,040.98	\$283,315.60	\$212,688.22	\$107,668.36

CITY OF MANCHESTER
 SCHEDULE OF WATER WORKS
 For the Fiscal Year Ended December 31, 1960
 EXHIBIT A — SCHEDULE 5

	Zone 1	Zone 2	Zone 3	Zone 4	Industrial	Building	Miscellaneous	Fire Protection Charges	Total
Balance January 1, 1960	\$ 39,824.63	\$ 1,714.97	\$ 6,491.89		\$ 14,131.11		\$ 9,600.80	\$ 5,714.75	\$ 77,478.15
Accounts Rendered 1960:									
First Quarter	38,492.21	38,580.34	34,315.25		36,534.36	\$ 18.00	9,588.33	5,569.75	163,298.24
Second Quarter	49,972.84	37,980.74	26,507.07		38,071.81	142.00	11,830.82	7,444.40	182,041.43
Third Quarter	61,432.00	62,232.96	46,323.44	\$10,091.75	17,911.00	126.00	50,294.42	7,483.90	256,785.43
Fourth Quarter	48,692.35	59,792.29	38,822.94	14,772.46	42,337.85	114.00	56,598.58	7,441.90	268,572.37
Total Charges	198,579.40	198,576.33	146,168.70	42,775.21	157,945.73	400.00	98,312.15	27,939.95	870,697.47
Total Charges and Balances	238,404.03	200,291.30	152,660.59	42,775.21	172,076.84	400.00	107,912.95	33,654.70	948,175.62
Credits in 1960:									
Cash	188,988.72	197,693.17	145,736.77	37,709.74	157,248.06	400.00	94,773.25	25,561.30	848,111.01
Abatements and Adjustments ..	658.68	262.74	311.95	177.78	4.21		2,599.34	117.50	4,132.20
Total Credits	189,647.40	197,955.91	146,048.72	37,887.52	157,252.27	400.00	97,372.59	25,678.80	852,243.21
Balance December 31, 1960 ..	\$ 48,756.63	\$ 2,335.39	\$ 6,611.87	\$ 4,887.69	\$ 14,824.57	-0-	\$ 10,540.36	\$ 7,975.90	\$ 95,932.41
Reconciliation December 31, 1960 to September 30, 1961									
Balance December 31, 1960 ..	\$ 48,756.63	\$ 2,335.39	\$ 6,611.87	\$ 4,887.69	\$ 14,824.57		\$ 10,540.36	\$ 7,975.90	\$ 95,932.41
Charges in 1961	97,480.68	163,841.63	117,908.80	28,778.35	106,764.42	\$280.00	147,599.38	15,206.80	677,860.06
Credits in 1961	146,237.31	166,177.02	124,520.67	33,666.04	121,588.99	280.00	158,139.74	23,182.70	773,792.47
	143,978.94	163,296.48	117,175.68	32,063.82	105,523.06	280.00	146,394.67	22,731.70	731,444.35
Balances September 30, 1961	2,258.37	2,880.54	7,344.99	1,602.22	16,065.93	-0-	11,745.07	451.00	42,348.12
Balances Verified	2,258.37	2,880.54	7,345.03	1,602.22	16,065.93	-0-	11,745.07	451.00	42,348.16
DIFFERENCES - Detail Over or Short*			\$.04						\$.04

CITY OF MANCHESTER
 SCHEDULE OF LIABILITIES
 As at December 31, 1960
 EXHIBIT A — SCHEDULE 6
Revenue Accounts

Mayor	\$ 65.47
Auditor	536.65
Treasurer	121.09
Tax Collector	291.96
Assessor	1,875.88
Solicitor	166.50
City Clerk	836.48
Building Department	1,917.58
Elections	4.30
Board of Registrars	37.65
Zoning Board of Adjustment	33.50
Planning Board	457.88
City Hall	512.75
Old Court House	330.75
Public Comfort Station	78.27
Industrial Council	1,270.80
Civil Defense	1,384.03
Police	37,209.84
Court	143.10
Probation	169.79
Fire	27,805.79
Sealer of Weights and Measures	112.57
School Fire Safety Improvements	1,437.41
Health	5,669.64
City Physician	1,878.40
Highway	112,642.83
New Sewers	633.09
New Sidewalks	2,635.63
New Equipment	21,979.02
Incinerator Repairs	5,017.48
Street Lighting	17,923.54
Beech Street Sewer — Hayward Street	1,093.19
Administrative and Outside Relief	25,519.02
Old Age Assistance	50,977.56
Permanent Disabled	6,679.89
Schools	26,122.42
School Sprinkle System	2,200.00

CITY OF MANCHESTER
 SCHEDULE OF LIABILITIES
 As at December 31, 1960
 EXHIBIT A — SCHEDULE 6 — *Concluded*
Revenue Accounts

City Library	1,091.54
Parks and Playgrounds	4,916.64
Improvements to Kalivas Park	9,541.99
Golf, Athletics and Airport	1,595.33
Manchester Airport Authority	2,873.97
Tree Removal	6,960.00
Pensions	2,149.15
Damages and Claims	1,027.50
Printing	713.65
Incidentals	1,793.12
Refunds	65.80
Fire Insurance Public Buildings	23,457.24
Teachers State Pension Fund	42,308.32
Publicity Funds	550.00
Social Security	25,639.07
General Neighborhood Renewal Plan	5,633.52
Water Department	12,521.86
Public Scales	35.87
Pine Grove, Valley and Others	3,474.91
TOTAL ACCOUNTS PAYABLE AND ACCRUALS	\$504,121.23

CITY OF MANCHESTER
SUMMARY OF REVENUE APPROPRIATION
ACCOUNT

For the Fiscal Year Ended December 31, 1960

EXHIBIT A — SCHEDULE 7

Balance Brought Forward from 1959		\$ 330,297.92
<i>Add</i>		
Appropriations	\$10,005,341.47	
Cash Receipts	120,960.59	
Transfers from Non-Revenue Accounts	88,060.31	
Water Department Cash Receipts	848,111.01	
Accounts Receivable Billings	109,638.30	
Interappropriation Transfers	440,674.62	
		11,612,786.30
		11,943,084.22
<i>Deduct</i>		
Cash Disbursements	10,434,215.15	
Discounts Allowed on Taxes	41,533.49	
Accounts Payable December 31, 1960	504,121.23	
Abatements	35,000.00	
Unexpended Revenue Appropriation	85,148.64	
Transfer to Non-Revenue	435.69	
Interappropriation Transfers	440,674.62	
		11,541,128.82
BALANCE CARRIED FORWARD TO 1961 (EXHIBIT A)		\$ 401,955.40

CITY OF MANCHESTER
 STATEMENT OF PARKING METER FUND
 For the Fiscal Year Ended December 31, 1960
 EXHIBIT A — SCHEDULE 8

Cash Balance January 1, 1960		\$ 39,758.24
<i>Add Receipts</i>		
Parking Meter Collections	\$165,074.29	
Rolled Coins	482.35	
Refunds	39.11	
Damaged Meters	98.49	
		165,694.24
		205,452.48
 <i>Deduct Disbursements</i>		
Treasurer's Office:		
Salaries	\$20,079.90	
Expenses	5,033.03	
		25,112.93
Police Department:		
Salaries	20,926.12	
Highway Department:		
Expenses	64,351.01	
Traffic Engineers:		
Salaries	1,200.00	
Other Expenses:		
Lights	13,268.18	
Miscellaneous	459.89	
Bonds	15,000.00	
Interest on Bonds	2,160.00	
		30,888.07
		142,478.13
CASH BALANCE DECEMBER 31, 1960		\$ 62,974.35

CITY OF MANCHESTER
STATEMENT OF REVENUE OF 1960 AND
PRIOR YEARS

For the Fiscal Year Ended December 31, 1960

EXHIBIT A — SCHEDULE 9

Balance January 1, 1960		\$374,027.80
<i>Revenue Credits</i>		
Cash Receipts	\$10,740.58	
Additional Warrants:		
Property Taxes	\$ 115.19	
Poll Taxes	902.00	
	1,017.19	
Accounts Payable Adjustment (Welfare)	25.57	
Correction of Tax Discounts	32.90	
	11,816.24	
Excess Budgetary Credits		
Over Appropriations (Schedule 9A)		260,040.49
Total Credits		645,884.53
<i>Revenue Charges</i>		
Adjustment Accounts Receivable		
Highway	12.00	
Airport	1,027.81	1,039.81
	31.19	
Cash Payments	31.19	
Adjustment Prior Year Taxes .....	.52	
	1,071.52	
BALANCE DECEMBER 31, 1960		\$644,813.01

CITY OF MANCHESTER
STATEMENT OF REVENUE OF 1960
For the Fiscal Year Ended December 31, 1960
EXHIBIT A — SCHEDULE 9A

Budgetary Credits

Current Year Tax Warrant:

Property Taxes	\$8,810,163.18
Poll Taxes	74,524.00
National Bank Stock Tax	7,592.41

\$ 8,892,279.59

Estimated Revenue 1,113,061.88

Add Excess Estimated Revenue

Over Actual Revenue (Schedule 9B) 172,148.95

1,285,210.83

Appropriation Unexpended Balance 85,148.64

Total Budgetary Credits 10,262,639.06

Budgetary Appropriations

Appropriations	9,390,375.00
Hillsborough County Tax	594,686.47
State Per Capita School Tax	20,280.00

10,005,341.47

Excess Budgetary Credits Over Appropriations 257,297.59

Other Credits

Additional Warrants:

Property Taxes	1,082.90
Poll Taxes	1,660.00

2,742.90

EXCESS BUDGETARY CREDITS OVER APPROPRIATIONS REVENUE OF 1960 AND PRIOR YEARS (SCHEDULE 9) \$ 260,040.49

CITY OF MANCHESTER
 STATEMENT OF ESTIMATED REVENUE
 For the Fiscal Year Ended December 31, 1960
 EXHIBIT A — SCHEDULE 9B

Budgetary Estimate		\$1,113,061.88
Cash Receipts (See Exhibit E)		\$1,139,958.32
1960 Sunday Permits Collected in 1959		3,558.50
Accounts Receivable Billing:		
School	\$166,637.74	
Recreation and Aviation	2,243.58	
Airport Authority	4,791.98	
Cemetery	4.00	
	173,677.30	
		1,317,194.12
Deduct Other Charges:		
Abatements School Department	5,514.27	
Adjustment Airport Authority ..	927.81	
City Share Sale of Lots and Graves	24,095.15	
Municipal Court (1959 Receipts Deposited in 1960)	1,446.06	
	31,983.29	
		1,285,210.83
EXCESS ACTUAL REVENUE OVER ESTIMATED		
REVENUE (EXHIBIT A — SCHEDULE 9A)		\$ 172,148.95

CITY OF MANCHESTER
BALANCE SHEET

Non-Revenue Accounts

As at December 31, 1960

EXHIBIT B

ASSETS	
Cash in Banks	\$447,923.27
U. S. Treasury Notes (Due January 5, 1961 & February 9, 1961)	546,657.50
TOTAL ASSETS	\$994,580.77
LIABILITIES	
<i>Non-Revenue Appropriations</i>	
Highway:	
Permanent Improvements to Bridges	91,038.08
Kelley Street Sewer	43,071.18
New Highway	41,261.72
Parking Lot (North Bridge Street)	71,864.88
Schools:	
Construction Elementary Schools	104.89
Construction Elementary Schools Gossler Park	5,291.37
Schoolroom Equipment	72,863.91
New Fire Escapes	50,000.00
New High School	243,523.35
New Equipment — Central High	514.37
New Equipment — West High	46.00
Addition to Highland School	335.02
Parks and Playgrounds:	
Artificial Ice Skating Arena	100,000.00
Pearl Street Redevelopment Project	274,666.00
TOTAL LIABILITIES	\$994,580.77

CITY OF MANCHESTER
BALANCE SHEET
GENERAL INDEBTEDNESS
As at December 31, 1960
EXHIBIT C

ASSETS	
Net Bonded Debt:	
Bonds	\$7,453,000.00
Notes	7,000.00
	\$7,460,000.00
LIABILITIES	
Serial Bonds:	
Highways	350,569.95
Sidewalks	1,649.90
Sewers	711,349.79
Bridges	515,829.12
Airport	115.00
New Garage	87,796.67
Permanent Improvements to Public Buildings	7,935.66
Permanent Improvements to Parks and Playgrounds	4,467.79
Recreation	15,103.98
Fire	20,343.80
Departmental Equipment	3,257.57
School	4,839,241.82
Police	20,338.95
Parking Lot Project	75,000.00
New Highways	250,000.00
Pearl Street Project	450,000.00
Ice Skating Arena	100,000.00
Notes:	
Hunt Memorial Swimming Pool	7,000.00
	\$7,460,000.00
TOTAL LIABILITIES (EXHIBIT C — SCHEDULE 1)	

CITY OF MANCHESTER
 SCHEDULE OF NOTES AND BONDS OUTSTANDING
 As at December 31, 1960
 EXHIBIT C — SCHEDULE I

Description	Date of Issue	Date of Maturity	Terms	% Rate	Original Amounts	Outstanding December 31, 1960
Municipal Improvements	Apr. 1, 1944	Apr. 1, 1961	20 Years	1 1/2	200,000.00	10,000.00
Municipal Improvements and Equipment	Aug. 1, 1946	Aug. 1, 1961-66	20 Years	1 1/2	590,000.00	174,000.00
Municipal Improvements	Aug. 1, 1947	Aug. 1, 1961-67	20 Years	1 1/2	295,000.00	100,000.00
Bridge and Sewer Construction	Aug. 1, 1948	Aug. 1, 1961-68	20 Years	2	185,000.00	72,000.00
Bridge, Highway and Sewer Construction	Sept. 1, 1949	Sept. 1, 1961-69	20 Years	1 3/4	305,000.00	135,000.00
Bridge and Sewer Construction	Sept. 1, 1950	Sept. 1, 1961-70	20 Years	1 1/2	175,000.00	85,000.00
Bridge and Sewer Construction	Sept. 1, 1951	Sept. 1, 1961-71	20 Years	1 3/4	175,000.00	85,000.00
Municipal Improvements and Equipment	Sept. 1, 1951	Sept. 1, 1961	10 Years	1 3/4	233,000.00	23,000.00
Municipal Improvements	Sept. 1, 1952	Sept. 1, 1961-62	10 Years	2 1/5	130,000.00	26,000.00
Highway and Sewer Construction	Sept. 1, 1952	Sept. 1, 1961-72	20 Years	2 1/5	270,000.00	158,000.00
Highway Improvements	Sept. 1, 1953	Sept. 1, 1961-63	10 Years	2 1/10	100,000.00	30,000.00
Highway and Sewer Construction	Sept. 1, 1953	Sept. 1, 1961-73	20 Years	2 1/10	200,000.00	130,000.00
New Bridges	Sept. 1, 1953	Sept. 1, 1961-73	20 Years	2 1/10	600,000.00	390,000.00

Sewer Construction	Sept. 1, 1954	Sept. 1, 1961-74	20 Years	1 8/10	100,000.00	70,000.00
School Construction	Sept. 1, 1954	Sept. 1, 1961-74	20 Years	1 8/10	750,000.00	510,000.00
New Sewer and Highway	Sept. 1, 1955	Sept. 1, 1961-65	10 Years	2 4/10	110,000.00	80,000.00
School Construction	Sept. 1, 1955	Sept. 1, 1961-75	20 Years	2 4/10	430,000.00	315,000.00
Municipal Improvement						
(Parking Lot)	Sept. 1, 1955	Sept. 1, 1961-65	10 Years	2 4/10	150,000.00	75,000.00
New Sewer and Highway						
Construction	Oct. 1, 1958	Oct. 1, 1961-68	10 Years	3 1/4	275,000.00	215,000.00
School Construction and						
Improvement	Oct. 1, 1958	Oct. 1, 1961-78	20 Years	3 1/4	1,100,000.00	990,000.00
New Memorial High School	Sept. 1, 1959	Sept. 1, 1961-79	20 Years	3 6/10	2,800,000.00	2,660,000.00
School Construction and						
Equipment	May 1, 1960	May 1, 1961-70	10 Years	3 1/2	80,000.00	80,000.00
Municipal Improvements	May 1, 1960	May 1, 1961-80	20 Years	3 1/2	1,040,000.00	1,040,000.00
Total Serial Bonds						\$7,453,000.00
<i>Notes</i>						
Hunt Memorial Swimming Pool						
Note	Dec. 1, 1958	Sept. 1, 1961	3 Years	1.90	22,000.00	7,000.00
TOTAL SERIAL BONDS AND						
NOTES OUTSTANDING ...						\$7,460,000.00

CITY OF MANCHESTER
 STATEMENT OF BONDS AUTHORIZED AND ISSUED
 During the Year Ended December 31, 1960
 EXHIBIT C — SCHEDULE 1A

Description of Bonds	Date of Issue	Date of Maturity	Term Years	Rate of Interest	Amount Authorized and Issued	Sold at	Premium	Accrued Interest	Total Cash Received
School Construction and Equipment	5-1-60	5-1-61-70	10	3 1/2	\$ 80,000.00	100.329	\$ 263.20	\$ 70.00	\$ 80,333.20
Municipal Improvement	5-1-60	5-1-61-80	20	3 1/2	1,040,000.00	100.329	3,421.60	910.00	1,044,331.60
TOTAL					<u>\$1,120,000.00</u>		<u>\$3,684.80</u>	<u>\$980.00</u>	<u>\$1,124,664.80</u>

CITY OF MANCHESTER
BALANCE SHEET
TRUST AND INVESTMENT FUNDS
As at December 31, 1960
EXHIBIT D

ASSETS

Schedule
Number

Cemetery Trust Funds (Perpetual Care)

Cash in Banks:

Amoskeag Savings	\$138,702.63
Manchester Savings	58,694.73
Merchants Savings	79,481.12
Manchester Federal and Loan	25,082.75

1	Total Cash — Perpetual Care	\$ 301,961.23
2	Securities	813,842.82
	Due From General Fund	135.00
	Total Cemetery Trust Funds (Perpetual Care)	1,115,939.05

Cemetery Trust Funds (Special Care)

Cash in Banks:

Amoskeag Savings	30,656.80
Manchester Savings	44,217.93
Merchants Savings	34,486.56
Manchester Federal and Loan	16,728.57

3	Total Cemetery Trust Funds — Cash (Special Care)	126,089.86
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Other Funds

Cash in Banks:

Manchester Savings	30,090.83
Merchants Savings	15,930.52

4	Total Other Funds — Cash	46,021.35
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Library Trust Funds

Cash in Banks:

Amoskeag Savings	\$ 12,978.86
Manchester Savings	28,732.78
Merchants Savings	108,735.43

CITY OF MANCHESTER
BALANCE SHEET
TRUST AND INVESTMENT FUNDS
As at December 31, 1960
EXHIBIT D — *Continued*

ASSETS

Library Trust Funds — Concluded

5	Total Cash	150,447.07	
5	Cash in Custody of the City Treasurer	10,000.00	
	Merchants National Checking Account	887.39	
6	Securities	3,516.34	
	Equity in Kennard Building	50,000.00	
	Total Library Trust Funds — Assets		214,850.80
	TOTAL ASSETS		\$1,502,901.06

LIABILITIES

Perpetual Care

Pine Grove Cemetery		\$996,499.15	
Valley Cemetery		86,245.65	
Piscataquog Cemetery		21,834.69	
Merrill Cemetery		6,993.07	
Amoskeag Cemetery		3,173.64	
Stowell Cemetery		1,192.85	\$1,115,939.05

Special Care

Pine Grove Cemetery		104,855.38	
Valley Cemetery		18,184.71	
Piscataquog Cemetery		758.50	
Merrill Cemetery		205.76	
Amoskeag Cemetery		355.62	
Stark Park		1,729.89	126,089.86

CITY OF MANCHESTER

BALANCE SHEET

TRUST AND INVESTMENT FUNDS

As at December 31, 1960

EXHIBIT D — *Concluded**Other Funds*

Fire Damage Replacement	32,708.17	
C. H. Bartlett Legacy	1,850.63	
Herrick Fund	1,096.15	
Nathan P. Hunt — Children's Fund	5,594.42	
Nathan P. Hunt — School Prize	3,461.31	
Clara N. Brown Fund	1,118.93	
Honor Roll	191.74	46,021.35

Library Funds

John Hosley Fund	5,000.00	
Moody-Currier Fund	5,000.00	
Oliver Dean Fund	13,371.16	
Eliza A. Eaton Fund	4,070.27	
Michael Prout Fund	8,397.52	
Mary E. Elliot Fund	3,586.74	
Nora Kennard Jones Fund	100,533.34	
John Hosley Fund Income Account	432.95	
Edwin F. Jones Fund	5,174.06	
Emily A. Smith Fund	5,695.68	
James Lidell Arnott Fund	3,023.46	
Mrs. Georgia B. D. Carpenter Fund	10,557.49	
Frank P. Carpenter Fund	25,223.47	
Agnes R. Hunt Fund	7,765.56	
Daniel Clark Fund	9,605.89	
Ruth C. Dudley Fund	556.75	
Mary M. Tolman Fund	2,155.43	
Chaminade Fund	564.47	
Frank H. Waters	3,249.17	
Income Account	887.39	214,850.80

TOTAL LIABILITIES \$1,502,901.06

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

As at December 31, 1960

EXHIBIT D — SCHEDULE I

	Book Number	Balance January 1, 1960	Deposits	Withdrawals	Balance December 31, 1960
<i>Pine Grove Cemetery</i>					
Amoskeag Savings Bank	151323	\$ 12,723.40	\$ 875.45	\$ 6,000.00	\$ 7,598.85
Amoskeag Savings Bank	259966	45,113.61	5,552.12	1,330.90	49,334.83
Amoskeag Savings Bank	259967	21,637.04	2,934.86	24,000.00	571.90
Amoskeag Savings Bank	259968	65,742.37	11,096.87	52,596.11	24,243.13
Manchester Federal Savings and Loan	26431	44,140.69	1,783.26	20,841.20	25,082.75
Manchester Savings Bank	50420	5,785.01	443.81		6,228.82
Merchants Savings Bank	80024	5,451.82	210.82	457.55	5,205.09
Merchants Savings Bank	50987	5,452.37	346.60		5,798.97
Merchants Savings Bank	16073	27,232.57	24,031.44	21,597.53	29,666.48
Merchants Savings Bank	20250	16,465.32	12,325.19		28,790.51
Total Pine Grove Cemetery		249,744.20	59,600.42	126,823.29	182,521.33

<i>Valley Cemetery</i>					
Amoskeag Savings Bank	68808	25,765.93	1,029.59	1,843.00	24,952.52
Manchester Savings Bank	154499	49,302.67	1,970.39		51,273.06
Merchants Savings Bank	16072	1,939.92	75.00		2,014.92
Merchants Savings Bank	5569	7,707.11	298.04		8,005.15
Total Valley Cemetery		84,715.63	3,373.02	1,843.00	86,245.65
<i>Piscataquog Cemetery</i>					
Amoskeag Savings Bank	126851	4,016.61	160.48	15.00	4,162.09
Amoskeag Savings Bank	126852	158.95	6.34		165.29
Amoskeag Savings Bank	126853	2,896.86	115.75		3,012.61
Amoskeag Savings Bank	126854	14,138.02	809.03	452.35	14,494.70
Total Piscataquog Cemetery		21,210.44	1,091.60	467.35	21,834.69
<i>Merrill Cemetery</i>					
Amoskeag Savings Bank	69517	6,877.76	274.81	159.50	6,993.07
<i>Amoskeag Cemetery</i>					
Amoskeag Savings Bank	151322	3,119.02	124.62	70.00	3,173.64
<i>Stowell Cemetery</i>					
Manchester Savings Bank	145818	1,171.30	46.55	25.00	1,192.85
		\$366,838.35	\$64,511.02	\$129,388.14	
TOTAL CASH (PERPETUAL CARE)					\$301,961.23
ALL CEMETERIES (EXHIBIT D)					

CITY OF MANCHESTER
 SCHEDULE OF CEMETERY TRUST FUNDS — SECURITIES
 IN CUSTODY OF THE CITY TREASURER
 As at December 31, 1960
 EXHIBIT D — SCHEDULE 2
 PINE GROVE CEMETERY

	Date of Issue	Date of Maturity	Rate	Serial 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	Oct. 1, 1957	Oct. 1, 1969	4	11974 to 11978 Inc.	50,000.00
U. S. Treasury Bonds	Dec. 2, 1957	Nov. 15, 1974	3 7/8	12243	10,000.00
The Twelve Federal Land Bank	Feb. 2, 1959	Mar. 20, 1969	4 3/8	129K	98,500.00

The Twelve Federal Land Bank	April 1, 1959	Mar. 20, 1968	4 1/4	923C	9,925.00
The Twelve Federal Land Bank	April 1, 1959	Mar. 20, 1968	4 1/4	924D	9,925.00
The Twelve Federal Land Bank	April 1, 1959	Mar. 20, 1968	4 1/4	925E	9,925.00
The Twelve Federal Land Bank	April 1, 1959	Mar. 20, 1968	4 1/4	926F	9,925.00
The Twelve Federal Land Bank	April 1, 1959	Mar. 20, 1968	4 1/4	927H	9,925.00
U. S. Treasury Bonds	Jan. 23, 1959	Feb. 15, 1980	4	10299 to 10304 Inc.	59,400.00
U. S. Treasury Notes	Nov. 15, 1959	Nov. 15, 1963	4 7/8	42870 to 42874 Inc.	50,069.20
U. S. Treasury Notes	Oct. 15, 1959	Aug. 15, 1964	5	49245	5,000.00
U. S. Treasury Notes	Oct. 15, 1959	Aug. 15, 1964	5	85382	10,000.00
U. S. Treasury Notes	Oct. 15, 1959	Aug. 15, 1964	5	85383	10,000.00
Federal National Mortgage Assoc.	April 10, 1959	Apr. 10, 1969	4 3/8	89	49,625.00
U. S. Treasury Notes	April 1, 1960	Apr. 1, 1965	1 1/2	983/984	20,000.00
U. S. Treasury Notes	April 1, 1960	Apr. 1, 1965	1 1/2	1034-1042	90,000.00
U. S. Treasury Notes	April 1, 1960	Apr. 1, 1965	1 1/2	1058	10,000.00
American Tel. & Tel. Co. Bonds	Nov. 1, 1960	Nov. 1, 1992	4 3/4	141-754 to 141-803 Inc.	50,841.20
Public Service Co. of N. H. Bonds	Nov. 30, 1960	Nov. 30, 1990	5 1/8	LR8	50,782.42
TOTAL SECURITIES — PINE GROVE CEMETERY					\$813,842.82

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

As at December 31, 1960
 EXHIBIT D — SCHEDULE 3

	Savings Bank	Book Number	Principal	Accumulated Income	Total December 31, 1960
<i>Pine Grove Cemetery</i>					
Hattie C. Curtis	Amoskeag	164246	\$ 95.00	2.98	\$ 97.98
Medora W. Elliot	Amoskeag	188141	500.00	28.94	528.94
John H. Erskine	Amoskeag	260835	300.00	6.76	306.76
Esther A. Marr	Amoskeag	232239	120.00	2.29	122.29
John H. Nye and Bertha M. Donway	Amoskeag	262073	400.00	20.39	420.39
Gordon F. Palmer	Amoskeag	219177	837.50	58.01	895.51
Rufus H. Pike	Amoskeag	223501	400.00	66.28	466.28
Nellie L. Potter	Amoskeag	265483	50.00	1.47	51.47
Reuben R. Rief	Amoskeag	260154	350.00	14.64	364.64
William C. Spear	Amoskeag	197051	2,500.00	377.77	2,877.77
Emily Theuner	Amoskeag	157155	50.00	2.55	52.55
Ottile Wagner-Hosser	Amoskeag	240315	2,500.00	231.10	2,731.10
Walker Ward	Amoskeag	217948	500.00	26.90	526.90
Leopold Winkler	Amoskeag	230637	120.00	2.29	122.29
Consolidated Accounts	Misc.	301704	1,694.00	18.65	1,712.65
Consolidated Accounts	(\$200)	275878	10,000.00	90.60	10,090.60
Consolidated Accounts	(\$150)	275879	2,300.00	20.83	2,320.83
Consolidated Accounts	(\$100)	275880	1,800.00	16.31	1,816.31
Consolidated Income		275881		214.63	214.63

Florence Barnard	179885	250.00	4.53	254.53
Barton and Hill	115154	1,200.00		2,294.99
Halbert N. Bond	178217	1,700.00	1,094.99	1,827.21
Charles Edwin Chase	179704	300.00	13.51	313.51
Eliza A. Clark	165344	500.00	106.62	606.62
Martha Clark Collins	193303	500.00	24.74	524.74
Jennie M. Corey	168006	2,500.00	655.04	3,155.04
Henry B. Fairbank	181896	300.00	18.25	318.25
Oliver Gould	94650	500.00	4.86	504.86
Frederick Knowlton	173418	300.00	15.26	315.26
May F. Nichols	113370	500.00	291.92	791.92
Rose LeFebvre Nichols	192165	500.00	34.45	534.45
Fannie L. Roper	172026	250.00	12.25	262.25
Stratton-Rollins	162820	125.00	5.14	130.14
Ottillie Wagner-Hosser	183080	200.00	33.59	233.59
Clara E. Whittemore	156405	500.00	94.92	594.92
Albert E. Worcester	186303	300.00	15.87	315.87
J. Brodie and Charlotte S. Smith	216162	1,500.00	105.64	1,605.64
Consolidated Accounts	204984	10,000.00	97.12	10,097.12
Consolidated Accounts	204983	3,600.00	34.96	3,634.96
Consolidated Accounts	204981	1,300.00	65.15	1,365.15
Consolidated Income	204982		505.54	505.54
Ida M. Jones	19335	200.00	8.22	208.22
Major William Jones	11449	200.00	8.73	208.73
E. A. Plummer	31308	300.00	14.87	314.87
John H. Proctor	11452	200.00	8.73	208.73
Consolidated Accounts	35081	5,250.00	220.13	5,470.13
Consolidated Accounts	28051	9,400.00	490.50	9,890.50
Harry L. and Annie S. Additon	72857	500.00	11.64	511.64
John H. Andrews and Joseph Hermann	31790	2,500.00	581.52	3,081.52
Merchants				
Merchants				

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

As at December 31, 1960

EXHIBIT D — SCHEDULE 3 — Continued

	Savings Bank	Book Number	Principal	Accumulated Income	Total December 31, 1960
Josie S. Auger	Merchants	56642	1,000.00	32.49	1,032.49
Nellie H. Brown	Merchants	31770	250.00	23.21	273.21
Nathan P. Hunt	Merchants	26962	400.00	60.88	460.88
Corra C. Hutchins	Merchants	56326	225.00	11.62	236.62
Annie Reid Knox	Merchants	54663	300.00	99.57	399.57
Inez G. Land	Merchants	67408	1,000.00	101.04	1,101.04
James R. Straw	Merchants	20719	200.00	42.53	242.53
Grace E. Tarbell	Merchants	51921	300.00	18.68	318.68
George E. Wagner	Merchants	56044	600.00	7.49	607.49
Ora V. Chase	Merchants	80321	500.00	77.89	577.89
Walter R. Cox	Merchants	80857	300.00	7.04	307.04
Mary I. Dixon	Merchants	80464	50.00	1.74	51.74
William W. Ingham	Merchants	80468	700.00	94.55	794.55
Emily E. Killey	Merchants	80115	2,500.00	176.54	2,676.54
Rachel B. Reid	Merchants	80335	500.00	145.00	645.00
Raco Theodore	Merchants	81361	700.00	16.29	716.29
Consolidated Accounts	(\$200)	60424	10,000.00	26.97	10,026.97
Consolidated Accounts	(\$150)	60423	750.00	2.02	752.02
Consolidated Accounts	(\$100)	60422	1,000.00	2.69	1,002.69
Consolidated Income		60425		588.43	588.43
Consolidated Accounts	(200)	82237	3,200.00	92.73	3,292.73
Consolidated Accounts	(\$150)	82238	1,800.00	2.29	1,802.29
Consolidated Accounts	(\$100)	84124	1,100.00	3.88	1,103.88
Consolidated Income		82239		44.02	44.02
TOTAL PINE GROVE CEMETERY			\$ 97,266.50	\$ 7,588.88	\$104,855.38

Valley Cemetery

Hannah Currier	Amoskeag	185386	500.00	364.69	864.69
Gale Trust Fund	Amoskeag	34108	404.49	515.81	920.30
Emma T. Parker	Amoskeag	173017	300.00	10.48	310.48
George Sargent	Amoskeag	152887	400.00	6.37	406.37
Sawyer and Breen	Amoskeag	154784	100.00	5.32	105.32
M. G. J. Tewksbury	Amoskeag	177022	179.50	6.21	185.71
James Cossar	Manchester	172375	200.00	4.45	204.45
E. W. Harrington	Manchester	108743	4,000.00	2,718.86	6,718.86
Elizabeth Holden Healy	Manchester	147047	100.00	3.50	103.50
Frederick Smyth	Manchester	172374	5,000.00	1,466.97	6,466.97
Henry A. Webb	Manchester	188927	200.00	3.03	203.03
Ernest L. Donaway	Merchants	61190	200.00	1.33	201.33
Eliza B. Green	Merchants	54364	1,000.00	74.38	1,074.38
Carl I. Caton	Merchants	80735	200.00	7.48	207.48
George W. Thayer	Manchester Federal	34577	200.00	11.84	211.84
TOTAL VALLEY CEMETERY			<u>\$12,983.99</u>	<u>\$ 5,200.72</u>	<u>\$ 18,184.71</u>

Piscataquog Cemetery

Robert Lockhead and Minnie L. McGuire	Amoskeag	262759	400.00	14.15	414.15
Caroline Rundlett	Manchester	168609	125.00	3.80	128.80
Blake and Hurd	Manchester Federal	16484	200.00	15.55	215.55
TOTAL PISCATAQUOG CEMETERY			<u>\$ 725.00</u>	<u>\$ 33.50</u>	<u>\$ 758.50</u>

CITY OF MANCHESTER
 SCHEDULE OF CEMETERY TRUST FUNDS — CASH
 SPECIAL CARE
 As at December 31, 1960
 EXHIBIT D — SCHEDULE 3 — *Concluded*

	Savings Bank	Book Number	Principal	Accumulated Income	Total December 31, 1960
<i>Merrill Cemetery</i>					
Cleaves N. Harvey	Manchester	149756	\$ 200.00	\$ 5.76	\$ 205.76
<i>Amoskeag Cemetery</i>					
Charles E. Shaw	Merchants	54232	200.00	3.41	203.41
Thomas Hamilton	Merchants	80946	150.00	2.21	152.21
TOTAL AMOSKEAG CEMETERY			\$ 350.00	\$ 5.62	\$ 355.62
<i>Stark Park</i>					
Edith Stark	Amoskeag	122381	\$ 1,000.00	\$ 729.89	\$ 1,729.89
TOTAL ALL CEMETERIES			\$112,525.49	\$13,564.37	\$126,089.86

CITY OF MANCHESTER

SCHEDULE OF OTHER FUNDS — CASH

As at December 31, 1960

EXHIBIT D — SCHEDULE 4

	Book Number	Balance January 1, 1960	Deposits	With- drawals	Balance December 31, 1960
<i>Five Damage Replacement Fund</i>					
Manchester Savings Bank	157689	\$25,025.00	\$1,000.12	.....	\$26,025.12
Merchants Savings Bank	52055	6,434.24	248.81	.....	6,683.05
<i>C. H. Barlett Legacy</i>					
Manchester Savings Bank	153316	1,779.51	71.12	.....	1,850.63
<i>Herrick Fund</i>					
Manchester Savings Bank	163088	1,054.02	42.13	.....	1,096.15
<i>Nathan P. Hunt Fund</i>					
Children's Entertainment: Merchants Savings Bank	29664	5,527.53	215.09	\$148.20	5,594.42
<i>Nathan P. Hunt Fund</i>					
School Prize: Merchants Savings Bank	29664	3,332.44	128.87	.....	3,461.31

CITY OF MANCHESTER
 SCHEDULE OF OTHER FUNDS — CASH
 As at December 31, 1960
 EXHIBIT D — SCHEDULE 4 — *Concluded*

	Book Number	Balance January 1, 1960	Deposits	With- drawal	Balance December 31, 1960
<i>Clara N. Brown</i>					
Manchester Savings Bank	175123	1,075.93	43.00	.....	1,118.93
<i>Honor Roll</i>					
Merchants Savings Bank	65411	184.63	7.11	.....	191.74
		<u>\$44,413.30</u>	<u>\$1,756.25</u>	<u>\$148.20</u>	<u>191.74</u>
TOTAL OTHER FUNDS — CASH					<u><u>\$46,021.35</u></u>

CITY OF MANCHESTER
 SCHEDULE OF LIBRARY TRUST FUNDS—CASH
 IN CUSTODY OF THE TREASURER OF LIBRARY TRUSTEES
 As at December 31, 1960
 EXHIBIT D—SCHEDULE 5

	Book Number	Balance January 1, 1960	Interest and Other Deposits	With- drawals	Balance December 31, 1960
<i>Oliver Dean Fund</i>					
Amoskeag Savings Bank	94654	\$ 2,806.00	\$ 112.12	.....	\$ 2,918.12
Manchester Savings Bank	16445	6,077.68	237.73	\$ 247.99	6,067.42
Merchants Savings Bank	80076	4,222.34	163.28	.....	4,385.62
		\$ 13,106.02	\$ 513.13	\$ 247.99	\$ 13,371.16
<i>Eliza A. Eaton Fund</i>					
Merchants Savings Bank	80469	3,960.82	146.04	36.59	4,070.27
<i>Michael Prout Fund</i>					
Manchester Savings Bank	100664	3,498.65	139.82	.....	3,638.47
Amoskeag Savings Bank	106269	3,906.60	154.44	55.00	4,006.04
Merchants Savings Bank	80101	724.99	28.02	.....	753.01
		\$ 8,130.24	\$ 322.28	\$ 55.00	\$ 8,397.52
<i>Mary E. Elliot Fund</i>					
Mechanics Savings Bank	80077	3,704.67	139.61	257.54	3,586.74

<i>Nora Kennard Jones Fund</i> Merchants Savings Bank	37554	43,932.98	13,349.01	6,748.65	50,533.34
<i>John Hosley Fund</i> Amoskeag Savings Bank	147827	416.33	16.62	.....	432.95
<i>Edwin F. Jones Fund</i> Merchants Savings Bank	80231	5,246.15	196.72	268.81	5,174.06
<i>Emily A. Smith</i> Merchants Savings Bank	80095	5,525.45	213.35	43.12	5,695.68
<i>James Lidell Arnott Fund</i> Manchester Savings Bank	159856	2,907.26	116.20	.....	3,023.46
<i>Mrs. Georgia B. D. Carpenter Fund</i> Manchester Savings Bank	165491	10,183.27	406.98	32.76	10,557.49
<i>Frank P. Carpenter Fund</i> Amoskeag Savings Bank	222579	4,870.39	194.61	.....	5,065.00
Manchester Savings Bank	177951	5,236.65	209.29	.....	5,445.94
Merchants Savings Bank	80794	15,074.71	548.86	911.04	14,712.53
		<u>\$ 25,181.75</u>	<u>\$ 952.76</u>	<u>\$ 911.04</u>	<u>\$ 25,223.47</u>

CITY OF MANCHESTER
 SCHEDULE OF LIBRARY TRUST FUNDS — CASH
 IN CUSTODY OF THE TREASURER OF LIBRARY TRUSTEES

As at December 31, 1960

EXHIBIT D — SCHEDULE 5 — *Concluded*

	Book Number	Balance January 1, 1960	Interest And Other Deposits	With- drawals	Balance December 31, 1960
<i>Ruth C. Dudley Fund</i> Amoskeag Savings Bank	197296	535.37	21.38	.....	556.75
<i>Mary M. Tolman Fund</i> Merchants Savings Bank	80674	2,152.51	83.22	80.30	2,155.43
<i>Frank H. Water Fund</i> Merchants Savings Fund	43429	3,128.20	120.97	.....	3,249.17
<i>Chaminade Cash Fund</i> Merchants Savings Bank	39951	491.96	72.51	.....	564.47
<i>Agnes R. Hunt Fund</i> Merchants Savings Bank	52288	3,824.19	425.03	.....	4,249.22

<i>Daniel Clark Fund</i>					
Merchants Savings Bank	53322	9,370.90	359.95	124.96	9,605.89
		<u>\$141,798.07</u>	<u>\$17,455.76</u>	<u>\$ 8,806.76</u>	
TOTAL LIBRARY TRUST FUNDS —					
CASH					<u>\$150,447.07</u>

IN CUSTODY OF THE CITY TREASURER

<i>Moody-Currier Fund</i>					
Amoskeag Savings Bank	123865	5,000.00	199.79	199.79	5,000.00
<i>John Hosley Fund</i>					
Merchants Savings Bank	80258	5,000.00	193.35	193.35	5,000.00
		<u>\$ 10,000.00</u>	<u>\$ 393.14</u>	<u>\$ 393.14</u>	
TOTAL LIBRARY TRUST FUNDS IN					
CUSTODY OF THE CITY					
TREASURER					
TOTAL LIBRARY TRUST FUNDS —					
CASH					<u>\$ 10,000.00</u>
					<u>\$160,447.07</u>

CITY OF MANCHESTER
 SCHEDULE OF LIBRARY TRUST FUNDS —
 SECURITIES

As at December 31, 1960

EXHIBIT D — SCHEDULE 6

Description	Serial Number	Date of Issue	Balance December 31, 1960
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	NY/c 460423	2-14-51	
1 Share	SF/c 762300	12- 9-54	
14 Shares	SF/c A23186	5-21-56	
1 Share	SF/c 974541	1-11-56	
TOTAL SECURITIES			\$3,516.34

CITY OF MANCHESTER
 SCHEDULE OF CEMETERY TRUST FUNDS
 RECEIPTS AND DISBURSEMENTS
 For the Fiscal Year Ended December 31, 1960
 EXHIBIT D — SCHEDULE 7

	Perpetual Care	Special Care
Receipts		
Sale of:		
Lots and Graves	\$11,771.15	
Perpetual Care of Old Lots	2,429.09	
Single Graves Perpetual Care	8,544.00	
Single Graves Regular Care	3,780.00	
New Trust Fund		\$1,894.00
Interest:		
Pine Grove Cemetery		
Bonds	22,838.40	
Savings Banks	10,616.87	4,065.98
Bank Interest:		
Valley Cemetery	3,373.02	710.93
Piscataquog Cemetery	847.51	29.94
Merrill Cemetery	274.81	8.22
Amoskeag Cemetery	124.62	13.66
Stowell Cemetery	46.55	
Edith F. Stark		67.61
Total Receipts	<u>\$64,646.02</u>	<u>\$6,790.34</u>

CITY OF MANCHESTER
 SCHEDULE OF CEMETERY TRUST FUNDS
 RECEIPTS AND DISBURSEMENTS
 For the Fiscal Year Ended December 31, 1960
 EXHIBIT D — SCHEDULE 7 — *Concluded*

	Perpetual Care	Special Care
<i>Disbursements</i>		
Pine Grove Cemetery:		
Perpetual Care — Lots	20,661.00	3,346.14
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	
Office Supplies	11.53	
Perpetual Care:		
Valley Cemetery	1,843.00	367.00
Piscataquog Cemetery	467.35	21.00
Merrill Cemetery	159.50	8.00
Amoskeag Cemetery	70.00	12.00
Stowell Cemetery	25.00	
Stark Park		40.00
Total Disbursements	\$27,764.52	\$3,794.14
NET INCREASE IN FUNDS	\$36,881.50	\$2,996.20

CITY OF MANCHESTER
CITY LIBRARY
SCHEDULE OF APPROPRIATION RECEIPTS AND
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1960

EXHIBIT D — SCHEDULE 8

	Appropriation Activity	Trust Funds
<i>Receipts and Appropriations</i>		
Carried From 1959	\$ 375.09	
City Appropriation:	132,000.00	
Cash Receipts	782.78	
Interest — Savings Banks		\$ 5,530.90
Dividends		273.81
Rents		11,178.05
Miscellaneous		53.00
Total Receipts	\$133,157.87	\$17,035.76
<i>Expenditures</i>		
Books, and Periodicals	13,819.64	2,804.01
Binding	1,794.09	
Microfilming	875.32	
Films	505.81	
Records and Sheet Music	219.50	32.52
Fees		76.00
Lights	2,016.58	
Power	148.21	
Gas	31.08	
Fuel Oil	2,239.94	
Telephone	1,643.55	
Postage	611.50	
Transportation	37.63	
Printing and Supplies	2,009.70	
Furniture and Equipment	2,323.85	837.25
Maintenance	1,684.22	
Building Repairs and Supplies	1,007.20	767.00

CITY OF MANCHESTER
CITY LIBRARY
SCHEDULE OF APPROPRIATION RECEIPTS AND
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1960

EXHIBIT D — SCHEDULE 8 — *Concluded*

	Appropriation Activity	Trust Funds
<i>Expenditures — Concluded</i>		
Travel	510.71	
Bond and Safe Deposit	60.25	
Petty Cash	113.62	
Snow Removal	70.00	
Miscellaneous	334.13	55.00
Medical	128.00	
Bookmobile Expense	1,117.61	
Proportionate Share Rent Expense (Taxes)		4,702.40
Currier, Hosley and Mead Fund	124.00	
Total Expenditures	\$ 33,426.14	\$ 9,274.18
Payroll	98,560.00	
	<u>\$131,986.14</u>	
BALANCE	<u>\$ 1,171.73</u>	
Balance Unexpended	519.31	
Carried to 1961	652.42	
	<u>\$ 1,171.73</u>	
INCREASE IN TRUST FUND		\$ 7,761.58

CITY OF MANCHESTER

STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1960

Revenue Accounts

EXHIBIT E

CASH RECEIPTS

Balance Sheet Accounts

Taxes: (Exhibit E — Schedule 1)

Property Taxes	\$8,573,561.86
Poll Taxes — City	67,906.00
Head Taxes	217,340.00
Tax Titles	38,065.14
Tax Deeds	204.06
Cost on Head Taxes	5,085.50

\$ 8,902,162.56

Accounts Receivable:

Highway Department	93,019.18
School Department	82,324.97
Police Department	20,926.12
Recreation and Aviation	2,493.58
Parks and Playgrounds	2,257.60
Manchester Airport Authority	4,184.88

205,206.33

Water Works:

Accounts Receivable	848,111.01
Revenue of Prior Years	10,740.58
Revenue of 1961	3,933.50
Tailings	2,363.33
Parkings Meters	165,694.24
Temporary Revenue Loans	5,000,000.00

Various Funds:

Credit Union	387,429.00
U. S. Savings Bonds	9,034.00
Cafeteria Fund	117,073.50
Firemen's Retirement Fund	43,388.97
Teachers' Retirement Fund	87,481.12
Police Retirement Fund	12,648.19
Withholding Tax	706,161.31
N. H.-Vt. Hospitalization Service	99,970.85
Central High Athletic Fund	1,151.25
West Side High Athletic Fund	1,159.50
Manchester High School Athletic Fund	22,726.66
Social Security — Regular	75,527.86
Social Security — Teachers	57,243.11
AFL-CIO Union Dues	6,314.00
Police Relief Association	4,061.27

1,631,370.59

CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1960

Revenue Accounts

EXHIBIT E

CASH RECEIPTS — *Continued*

Balance Sheet Accounts — Continued

Cemetery Trust Funds:

Perpetual Care	\$ 2,573.09	
Clerical Service	900.00	
Safety Deposit Box Rental	25.00	
Special Funds	1,750.00	
Miscellaneous	11.53	
Purchase of Bonds	101,623.62	
		106,883.24

Special Trust Fund:

Edith Stark Fund	40.00	
Nathan P. Hunt	148.20	
		188.20

Total Balance Sheet Accounts		\$16,876,653.58
------------------------------------	--	-----------------

Estimated Revenue

State of New Hampshire:

Interest and Dividend Tax ..	\$128,043.83	
Weights and Measures	971.16	
Railroad Tax	4,702.72	
Savings Bank Tax	16,691.10	
		150,408.81

Other:

Housing Authorities	11,246.75	
State Tax Commission —		
Head Tax	21,299.00	
Manchester School		
Building Aid	92,225.64	
Right-of-Way Belt Line	1.00	
Practical Nurses	184.00	
School Education	11,149.96	
		136,106.35

Licenses:

Dogs	8,931.25	
Amusements	2,182.33	
Bowling, Billiard and Pool	561.50	
Milk	440.00	
Junk	118.50	

CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1960

Revenue Accounts

EXHIBIT E

CASH RECEIPTS — *Continued*

Estimated Revenue — Continued

All Others	13,970.00	
Beano	790.00	
		26,994.48
Permits:		
Automobile	496,607.14	
Marriage	2,643.00	
Sewers	3,066.15	
Sunday	3,725.00	
		506,041.29
Certified Copies:		
Births, Deaths, Marriages		2,910.00
Public Comfort Stations:		
Scales and Weighing	78.34	
Coin Locks	182.80	
Telephone Collections	258.32	
		519.46
Interest and Cost:		
Interest on Taxes	11,477.97	
Interest on Redemptions	1,136.11	
Cost on Taxes	4,836.85	
Cost on Redemptions	376.30	
Administration Cost on		
Real Estate	11.50	
Interest on Head Taxes	418.33	
		18,257.06
Municipal Court:		
Fines and Forfeits (Schedule 3)		26,096.07
School Department:		
Manual Training, etc.		1,042.37
City Library:		
Fines, Miscellaneous Sales		5,140.60
Recreations and Aviation:		
Municipal Golf Course	44,806.10	
Athletic Field and Airport ..	3,767.08	
		48,573.18

CITY OF MANCHESTER

STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1960

Revenue Accounts

EXHIBIT E

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

Manchester Airport Authority	6,784.40	
Civil Defense — Miscellaneous	1,212.63	
City Scales (Schedule 4)	45.70	
Highway Department	2.00	
Planning Board	39.03	
Board of Assessors	135.00	
Building Department	23,348.05	
Board of Adjustment	305.00	
Parks and Playgrounds	105.00	
Police Department	5,237.47	
Probation Department	27.90	
		29,199.45
Cemetery Department:		
Sale of Lots and Graves	32,519.93	
Interments	14,120.00	
Care of Lots and Graves	393.45	
Miscellaneous	9,502.13	
Cost of Deeds	10.00	
		56,545.51
Interest and Premiums on Bonds		4,664.80
Miscellaneous:		
Sale of Land	6,000.00	
Income from Invested		
Surplus Funds	76,975.63	
Interest Sale of		
U. S. Treasury Bills	1,488.31	
Federal Aid to Education	34,508.00	
Commissions on		
Telephone Parking Lot	444.22	
		119,416.16
Total Cash Credited to Estimated Revenue		1,139,958.32
<i>Revenue Appropriation</i>		
Assessors	3.00	
Tax Collector	21.96	
Building	319.10	

CITY OF MANCHESTER
 STATEMENT OF CASH RECEIPTS AND
 DISBURSEMENTS
 For the Fiscal Year Ended December 31, 1960
Revenue Accounts
 EXHIBIT E

CASH RECEIPTS — <i>Concluded</i>	
<i>Revenue Appropriation — Continued</i>	
Civil Defense	325.36
Health	260.24
Police	4,534.90
Fire	1,234.34
Highway	15,006.07
Resurfacing Special Account	27,203.89
Planning Board	906.08
Board of Adjustment	50.00
Weights and Measures	10.00
Welfare Department:	
Administration and Outside	
Relief Refunds	10,891.04
Old Age Assistance	1,909.98
	12,801.02
School	2,914.32
City Library	782.78
Recreation and Aviation	1,054.67
Parks and Playgrounds	4,953.25
Cemeteries:	
From Funds	\$ 30,573.94
Others	4,687.12
	35,261.06
Social Security	9,421.23
Sesquicentennial Celebration	538.52
Printing	958.80
Publicity	2,400.00
	120,960.59
Total Cash Credits to Revenue Appropriation	120,960.59
	18,137,572.49
<i>Transfer from Non-Revenue Appropriation</i>	
Kelley Street Sewer	2,757.67
New Highway	19,567.23
Permanent Improvements to Bridges	1.76
Pearl Street Parking Lot	12,663.04
New Sewer Pearl Street	7,694.43
Construction and Widening Certain Hgwys.	18,768.28
North Bridge Street Parking Lot	26,607.90
	88,060.31
Cash in Banks and on Hand January 1, 1960	1,212,221.84
TOTAL CASH RECEIPTS	\$19,437,854.64

CITY OF MANCHESTER

STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1960

Revenue Accounts

EXHIBIT E

CASH DISBURSEMENTS

Balance Sheet Accounts

Accounts Payable	\$ 378,499.15
Taxes Refunded	9,992.14
Reserve for Head Taxes	223,355.00
Cost on State Head Tax	5,202.50
Taxes Bought by City:	
Tax Titles	\$ 48,185.62
Tax Deeds	246.70

48,432.32

Revenue of Prior Years 31.19

Temporary Revenue Loans 4,800,000.00

Various Funds:

Credit Union	387,429.00
U. S. Savings Bonds	8,996.00
Police Retirement Fund	12,648.19
Firemen's Retirement Fund	43,388.97
Teachers' Retirement Fund	85,234.92
Withholding Taxes	706,161.31
N. H.-Vt. Hospitalization	
Service	99,970.85
Central High Athletic Fund	5,472.01
West Side High	
Athletic Fund	1,302.40
Manchester High School	
Athletic Fund	19,067.44
Cafeteria Fund	104,981.71
Social Security—Regular	65,442.67
Social Security—Teachers	54,814.72
AFL-CIO Union Dues	6,314.00
Police Relief Association	4,061.27

1,605,285.46

Cemetery Trust Funds:

Perpetual Care	2,294.09
Special Trust Funds	1,894.00
Clerical Service	900.00
Safety Deposit Box Rental	25.00
Purchase of Bonds	101,623.62
Miscellaneous	11.53

106,748.24

CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1960

Revenue Accounts

EXHIBIT E

CASH DISBURSEMENTS — <i>Continued</i>		
<i>Balance Sheet Accounts — Continued</i>		
Estimated Revenue:		
Other Funds:		
Edith Stark Fund	40.00	
Nathan P. Hunt	148.20	
		188.20
Sale of Graves, Lots and Care	23,978.95	
Interest on Sale of Lots	116.20	
		24,095.15
Parking Meters (See Exhibit A — Schedule 8)		142,478.13
Tailings		2,355.50
Cash Disbursements Charged to Balance Sheet Accounts		\$ 7,346,662.98
<i>Revenue Appropriations</i>		
General Government		
Legislative and Executive:		
Mayor		
Salary	\$ 6,000.00	
Secretary's		
Salary	3,632.88	
		9,632.88
Expenses	2,401.71	
		\$ 12,034.59
Aldermen		
Salary	7,000.00	
Expenses	421.65	
		7,421.65
Financial:		
Auditor		
Salary	5,757.84	
Clerks' Salaries	14,648.97	
		20,406.81
Expenses	4,465.04	
		24,871.85
Treasurer		
Salary	5,557.92	
Clerks' Salaries	8,824.80	
Extra Clerks ..	46.80	
		14,429.52
Expenses	4,467.07	
		18,896.59

CITY OF MANCHESTER

STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1960

Revenue Accounts

EXHIBIT E

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

General Government

Tax Collector

Salary	4,897.92	
Deputies' Salaries	11,008.40	
Clerks' Salaries	9,821.20	
Extra Clerks	3,388.24	
	<u>29,115.76</u>	
Expenses	6,116.71	35,232.47

Custodian of Tax

Deeded Property

Salary	660.00	
Expenses	81.59	
	<u>741.59</u>	741.59

Assessor

Board Members

Salaries	17,003.76	
Clerks' Salaries	14,459.50	
Extra Clerks	4,613.13	
	<u>36,076.39</u>	
Re-Assessment Survey	407.08	
Expenses	4,551.03	41,034.50

Finance Commission

Salaries	800.00	
Expenses	128.13	
	<u>928.13</u>	928.13

Law-City Solicitor

Salaries	3,907.92	
Expenses	2,169.10	
	<u>6,077.02</u>	6,077.02

CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1960

Revenue Accounts

EXHIBIT E

CASH DISBURSEMENTS — *Continued*

Revenue Appropriations — Continued

General Government

Financial:

City Clerk

Salary	6,207.84				
Clerks' Salaries	26,001.00				
	32,208.84				
Expenses	6,984.85				
				39,193.69	

Building Department:

Administration

Superintendent's

Salary

5,571.80

Inspectors'

Salaries

15,054.00

Clerks' Salaries

6,598.80

27,224.60

Expenses

7,712.38

34,936.98

Repairs to Public

Buildings

Salaries

75,494.68

Expenses

20,967.87

96,462.55

Election Officials:

Salaries

13,700.00

Expenses

1,741.72

15,441.72

CITY OF MANCHESTER
 STATEMENT OF CASH RECEIPTS AND
 DISBURSEMENTS
 For the Fiscal Year Ended December 31, 1960

Revenue Accounts

EXHIBIT E

CASH DISBURSEMENTS — *Continued*

Revenue Appropriations — Continued

General Government

Board of Registrars:

Board Members

Salaries	1,549.68	
Clerks' Salaries	3,239.60	
Extra Clerks	1,108.20	
	5,897.48	

Expenses	3,191.73	
	9,089.21	9,089.21

Zoning Board of Adjustment:

Salaries	1,100.00	
Expenses	359.29	
	1,459.29	1,459.29

Planning Board:

Salaries

Director	8,737.90	
Technician and Clerk and Other Employees	22,607.87	
	31,345.77	

Expenses	10,275.40	
	41,621.17	41,621.17

Land and Buildings:

City Hall

Salaries	10,841.33	
Expenses	5,036.14	
	15,877.47	15,877.47

Old Court House

Salaries	3,504.12	
Expenses	1,403.62	
	4,907.74	4,907.74

Public Comfort Station

Salaries	15,223.24	
Expenses	903.05	
	16,126.29	16,126.29

CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1960

Revenue Accounts

EXHIBIT E

CASH DISBURSEMENTS — <i>Continued</i>		
<i>Revenue Appropriations — Continued</i>		
General Government		
Industrial Council:		
Agent's Salary	11,464.80	
Clerk's Salary ..	2,738.00	
	14,202.80	
Expenses	4,769.90	
		18,972.70
Civil Defense:		
Salaries	5,070.90	
Expenses	10,772.94	
		15,843.84
Protection of Persons and Property		
Police:		
Salaries		
Commissioners	350.00	
Chief	7,742.71	
Deputy Chief	6,365.71	
Captains	16,687.70	
Others	519,498.59	
	550,644.71	
Expenses	59,992.96	
		610,637.67
Municipal Court:		
Salaries		
Justice	5,100.00	
Acting Justice	800.00	
Associate Justice	1,999.92	
Clerk	3,300.00	
Others	6,276.92	
	17,476.84	
Probation:		
Salaries		
Chief Officer	5,754.00	
Associate Officers	10,461.84	
Clerk	3,099.84	
	19,315.68	
Expenses	1,948.66	
		21,264.34

CITY OF MANCHESTER

STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1960

Revenue Accounts

EXHIBIT E

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

Protection of Persons

And Property

Fire:

Salaries

Commissioners 350.00

Chief 6,757.98

Deputies 24,673.16

Fire Alarm

Superintendent 4,734.23

Permanent

Men 810,529.07

847,044.44

School Fire Safety 26,653.04

Expenses 59,345.27

933,042.75

Sealer of Weights
and Measures:

Salary 4,314.96

Expenses 1,155.39

5,470.35

Health and Sanitation

Health:

Salaries

Board Members 450.00

Health Officer 9,065.96

School

Physicians 3,529.71

Tuberculosis

Physician 120.00

Nurses 60,617.25

Inspectors 23,140.53

Dental Ass't. .. 303.00

Clerks 5,420.96

Cleaners 1,722.12

104,369.53

Expenses 12,493.31

116,862.84

CITY OF MANCHESTER
 STATEMENT OF CASH RECEIPTS AND
 DISBURSEMENTS

For the Fiscal Year Ended December 31, 1960

Revenue Accounts

EXHIBIT E

CASH DISBURSEMENTS — <i>Continued</i>	
<i>Revenue Appropriations — Continued</i>	
Health and Sanitation	
Hospitalization	1,200.00
City Physician:	
Salary	3,207.84
Highway	
Administration:	
Salaries	
Commissioners 487.50	
Surveyor 8,397.15	
Assistant	
Surveyor 6,579.00	
Clerks 25,284.45	
Administrative	
Miscellaneous 42,849.93	
	83,598.03
Expenses	10,103.16
Insurance	33,882.41
	127,583.60
Highway Maintenance:	
Salaries	62,457.00
Expenses	1,857.30
	64,314.30
Sewer Maintenance:	
Salaries	32,260.36
Expenses	325.00
	32,585.36
Refuse Disposal:	
Salaries	365,954.23
Expenses	36,056.92
	402,011.15

CITY OF MANCHESTER

STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1960

Revenue Accounts

EXHIBIT E

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

Highway		
Street Cleaning:		
Salaries	34,056.63	
Expenses	105.35	
	<u> </u>	34,161.98
Construction Materials And Supplies:		
Salaries	5,045.69	
Expenses	240,609.69	
	<u> </u>	245,655.38
Engineers:		
Salaries	44,194.18	
Expenses	2,479.87	
	<u> </u>	46,674.05
Gravel Bank:		
Salaries		7,687.46
Vacation and Sick Leave:		
Salaries	110,201.90	
Expenses	36.00	
	<u> </u>	110,237.90
New Sewers — Special:		
Salaries	41,260.21	
Expenses	159.28	
	<u> </u>	41,419.49
Snow and Ice:		
Salaries	78,607.58	
Expenses	28,864.30	
	<u> </u>	107,471.88
Traffic Division:		
Salaries	29,826.19	
Expenses	22,511.19	
	<u> </u>	52,337.38
Garage:		
Salaries	89,663.84	
Expenses	169,338.99	
	<u> </u>	259,002.83

CITY OF MANCHESTER
 STATEMENT OF CASH RECEIPTS AND
 DISBURSEMENTS
 For the Fiscal Year Ended December 31, 1960
Revenue Accounts
 EXHIBIT E

CASH DISBURSEMENTS — *Continued*

Revenue Appropriations — Continued

Highway

Plant and Tools:

Salaries	230.60
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Resurfacing:

Salaries	45,082.14	
Expenses	6,326.53	
		51,408.67

New Sidewalks:

Salaries	9,067.56	
Expenses	5,312.48	
		14,380.04

New Highways:

Salaries	27,354.41	
Expenses	34,685.00	
		62,039.41

New Equipment Expenses	78,283.73
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Incinerator Repair Expenses	4,242.59
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Cemetery Brook Sewer

Construction Project

Salaries	148.24	
Expenses	40,944.67	
		41,092.91

Beech Street Sewer

Hayward:

Salaries	1,582.80
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Resurfacing — Oiling:

Salaries	2,072.20
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Street Lighting	197,188.52
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CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1960

Revenue Accounts

EXHIBIT E

CASH DISBURSEMENTS — *Continued*

Revenue Appropriations — Continued

Welfare

Administration:

Salaries

Commissioner	5,557.92			
Clerks	14,451.47		20,009.39	
Expenses		2,552.30		

22,561.69

Outside Relief 202,614.05

Old Age Assistance 150,328.12

Aid to Permanent Disabled 18,407.36

Education

School Department:

Administration

Salaries

Superintendent and

Assistant	10,970.00			
School Board	2,800.00			
Clerk of Board	1,800.00			
Office Salaries	12,946.12			
Attendance Officers	13,194.24			
School Census	4,765.20		46,475.56	

Expenses		14,444.98		60,920.54
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Instructors

Salaries	2,048,895.90			
Expenses		74,889.96		2,123,785.86

CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1960

Revenue Accounts

EXHIBIT E

CASH DISBURSEMENTS — *Continued*

Revenue Appropriations — *Continued*

Education

School Department:

Operation of Plant

Salaries	166,270.74	
Expenses	116,608.29	
	<u> </u>	282,879.03

Auxiliary Agencies

Salaries	4,557.92	
Expenses	105,151.29	
	<u> </u>	109,709.21

Fixed Charges

Lease on Corey Building and Miscellaneous		5,190.41
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Evening School

Salaries		
Instruction		4,004.00

Athletic Councils

Salaries		
Central High	1,590.00	
West High	1,700.00	
Manchester High Schools	7,250.00	
	<u> </u>	10,540.00

City Library:

Salaries		
Librarian	6,270.45	
Assistants	52,107.14	
Offices and Janitors	40,182.41	
	<u> </u>	98,560.00

CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1960

Revenue Accounts

EXHIBIT E

CASH DISBURSEMENTS — *Continued*

Revenue Appropriations — Continued

Education			
Expenses			
Books	11,118.49		
Others	21,092.11		
Hosley, Currier and Mead Funds	124.00		
	32,334.60		
			130,894.60
Recreation and Aviation			
Municipal Golf Course:			
Salaries	29,664.33		
Expenses	16,384.01		
	46,048.34		
			46,048.34
Athletic Field:			
Salaries	13,465.12		
Expenses	6,919.99		
	20,385.11		
			20,385.11
Manchester Airport Authority:			
Salaries	10,685.81		
Expenses	5,244.98		
	15,930.79		
			15,930.79
Parks and Playgrounds:			
Salaries			
Superintendent	5,107.65		
Others	85,266.92		
Bath Houses ..	16,760.30		
Playgrounds ..	5,933.00		
	113,067.87		
Expenses	45,133.58		
	158,201.45		
			158,201.45
Permanent Improvements to Parks and Playgrounds:			
Salaries	1,857.55		
Expenses	12,484.01		
	14,341.56		
			14,341.56
Tree Removal			8,469.24

CITY OF MANCHESTER
 STATEMENT OF CASH RECEIPTS AND
 DISBURSEMENTS
 For the Fiscal Year Ended December 31, 1960
Revenue Accounts
 EXHIBIT E

CASH DISBURSEMENTS — *Continued*

Revenue Appropriations — Continued

Unclassified Items

Pensions	251,499.74
Damages and Claims	230.00
Patriotic Purposes	2,157.50
Printing	2,983.45
Incidentals	10,153.93
Municipal Audit	3,500.00
Refunds	1,506.05
Firemen's Pension Fund	51,251.76
Police Pension Fund	31,562.07
Teachers' Pension Fund	60,851.03
Publicity	5,500.00
Fire Insurance on Public Buildings	1.95
Animal Rescue League	400.00
Cash Variation	36.00
Social Security Fund	84,838.18
Membership Municipal Association	780.00
Sesquicentennial Celebration	2,064.19

509,315.85

CITY OF MANCHESTER
 STATEMENT OF CASH RECEIPTS AND
 DISBURSEMENTS
 For the Fiscal Year Ended December 31, 1960
Revenue Accounts

EXHIBIT E

CASH DISBURSEMENTS — <i>Concluded</i>		
<i>Balance Sheet Accounts</i> — Continued		
Public Service Enterprises		
Water Works:		
Salaries		
Board Members	1,850.00	
Superintendent	8,511.84	
Assistant Superintendent	6,708.00	
Others	302,634.54	
Pensions	29,146.32	
	348,850.70	
Expenses	490,138.22	
		838,988.92
Public Scales:		
Salaries	3,867.84	
Expenses	152.34	
		4,020.18
Cemeteries		
Salaries	89,184.14	
Expenses	18,325.80	
		107,509.94
Maturing Principal And Interest		
Principal:		
Serial Bonds		533,000.00
Interest:		
Bonds	214,603.00	
Temporary Loans	76,601.53	
		291,204.53
Other Governmental Units		
Hillsborough County Tax	594,686.47	
State Per Capita School Tax	20,280.00	
		614,966.47
Total Revenue Appropriations		10,434,215.15
Cash Transfer To Non-Revenue Cash:		
Hunt Memorial Swimming Pool		435.69
Cash on Hand and in Bank December 31, 1960		1,656,540.82
TOTAL CASH DISBURSEMENTS		\$19,437,854.64

CITY OF MANCHESTER
SUMMARY OF TAX COLLECTIONS
For the Fiscal Year Ended December 31, 1960
EXHIBIT E — SCHEDULE 1

Year of Levy	Property	Taxes Poll	Total
1954	\$ 12.01	\$ 14.00	\$ 26.01
1955	19.37	74.00	93.37
1956	19.75	122.00	141.75
1957	20.54	250.00	270.54
1958	101.93	698.00	799.93
1959	690,789.18	13,158.00	703,947.18
1960	7,882,599.08	53,590.00	7,936,189.08
	<u>\$8,573,561.86</u>	<u>\$ 67,906.00</u>	<u>\$8,641,467.86</u>
<i>State of New Hampshire Head Taxes</i>			
Levy of 1956		5.00	
Levy of 1957		5.00	
Levy of 1958		235.00	
Levy of 1959		47,520.00	
Levy of 1960		169,575.00	
			<u>217,340.00</u>
<i>Taxes Redeemed</i>			
Tax Titles		38,065.14	
Tax Deeds		204.06	
			<u>38,269.20</u>
<i>Interest</i>			
On Deferred Taxes		11,477.97	
On Tax Titles Redeemed		1,136.11	
			<u>12,614.08</u>
<i>Cost</i>			
On Deferred Taxes		4,836.85	
On Tax Titles Redeemed		376.30	
On Head Taxes		5,085.50	
			<u>10,298.65</u>
<i>Other Collections</i>			
Administration Cost on Real Estate			11.50
TOTAL			<u><u>\$8,920,001.29</u></u>

STATEMENT OF CITY CLERK'S RECEIPTS

For the Fiscal Year Ended December 31, 1960

EXHIBIT E — SCHEDULE 2

<i>Licenses</i>		
Motor Vehicle	\$496,607.14	
Pool, Billiard and Bowling	561.50	
Amusement, etc.	2,440.83	
Dog	8,931.25	
Taxi, Jobs and Teams	326.00	
Sunday Miscellaneous	7,403.00	
		\$516,269.72
<i>Permits and Services</i>		
Writs	25.00	
Marriages	2,643.00	
Corporations and Partnerships	27.00	
Sewers	3,066.15	
Assignment of Wages	3.50	
Mortgages	6,932.00	
Conditional Sales	3,946.00	
Bill of Sales	16.00	
		16,658.65
<i>Discharges</i>		
Mortgages	434.50	
Conditional Sales	60.50	
		495.00
<i>Miscellaneous</i>		
Public Comfort Station Certification, etc.		5,745.36
TOTAL		\$539,168.73

CITY OF MANCHESTER
 STATEMENT OF MUNICIPAL COURT
 For the Fiscal Year Ended December 31, 1960
 EXHIBIT E — SCHEDULE 3

Cash on Hand January 1, 1960	\$ 1,446.06
<i>Cash Receipts</i>	
January 1, 1960 to December 31, 1960	56,877.36
	58,323.42
 <i>Cash Disbursements</i>	
State of New Hampshire:	
Vehicle Department	\$17,570.18
Other Departments	255.60
Witness Fees	5,059.32
Reading Complaints, Attorney and Other Fees	329.86
Clerical Help	340.00
Office Supplies, Equipment and Improvements	7,484.36
Miscellaneous Expense	416.03
Small Claims Fees	580.00
Refunds and Bail	192.00
	32,227.35
Total Cash Disbursements	32,227.35
Balance to be Accounted For	26,096.07
Payments to City Treasurer	26,096.07
	\$ —0—
CASH ON HAND DECEMBER 31, 1960	\$ —0—

CITY OF MANCHESTER
STATEMENT OF CITY SCALES RECEIPTS
For the Fiscal Year Ended December 31, 1960
EXHIBIT E — SCHEDULE 4

Receipts

January	\$ 3.00
February	2.30
March	3.70
April	2.80
May	2.40
June	5.20
July	1.60
August	5.70
September	5.70
October	4.80
November	4.70
December	3.80
	<hr/>
	\$45.70
Payments to City Treasurer in 1960	\$45.70

CITY OF MANCHESTER

STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1960

Non-Revenue Accounts

EXHIBIT F

Cash Receipts

Cash on Hand January 1, 1960	\$ 317,899.25	
Treasury Bills Due March 17, 1960	2,063,858.44	
		\$2,381,757.69

Receipts:

Bonds Issued School Construction and Equipment Bonds	80,000.00	
Municipal Improvement Bonds	1,040,000.00	
		1,120,000.00
Memorial High School	582.00	
West High Equipment	200.00	
Central High Equipment	1,432.00	
Schoolroom Equipment	28.13	
Hunt Memorial Swimming Pool	7,500.00	
Transfer From Revenue Cash	435.69	
		10,177.82
Total Cash Receipts		3,511,935.51

CITY OF MANCHESTER

STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS
For the Fiscal Year Ended December 31, 1960
Non-Revenue Accounts
EXHIBIT F

Cash Disbursements

Non-Revenue Appropriations:

Highway		
Permanent Improvement to Bridges Expenses		22.78
New Highways		
Salaries	\$ 2,485.84	
Expenses	186,685.21	189,171.05
<hr/>		
Construction Kelley Street Sewers		786.32
Salaries		786.32
Pearl Street Parking Lot Project		
Salaries		6,356.53
New Sewers (Pearl Street Redevelopment)		
Salaries		5,720.57
Engineering (Pearl Street Project)		480.43
Construction Parking Lot		
No. Bridge Street		
Salaries	12,277.52	
Expenses	789.70	13,067.22
<hr/>		
Highway		
Construction and Widening		
Certain Highways		
Salaries	10,359.10	
Expenses	1,751.62	12,110.72
<hr/>		

CITY OF MANCHESTER

STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1960

Non-Revenue Accounts

EXHIBIT F

Cash Disbursements — Continued

Schools			
West High School Improvement			
Expenses		7,501.61	
Central High School Improvement			
Expenses		26,236.30	
Memorial High School			
Salaries	60.00		
Expenses	2,006,700.54		2,006,760.54
Addition Highland School			
Expenses		6,532.22	
New Equipment			
West High School	14,295.69		
Central High School	13,580.54		
Schoolroom Equipment	117,164.22		145,040.45
Parks and Playgrounds			
Samuel Hunt Swimming Pool		9,507.69	
Total Non-Revenue Appropriations		2,429,294.43	
Transfers to Revenue Cash:			
Kelley Street Sewer	2,757.67		
New Highway	19,567.23		
Permanent Improvements			
to Bridges	1.76		
Pearl Street Parking Lot	12,663.04		
New Sewer Pearl Street	7,694.43		
Constructing and Widening			
Certain Highways	18,768.28		
North Bridge Street Parking Lot	26,607.90		88,060.31
U. S. Treasury Notes Due			
January 5, 1961 and February 9, 1961		546,657.50	
			3,064,012.24
CASH IN BANKS DECEMBER 31, 1961			\$ 447,923.27

CITY OF
STATEMENT OF BUDGETARY
For the Fiscal Year
Revenue
EXHIBIT

<i>Title of Appropriation</i>	Balances From 1959	Appropriations Current Year	Cash Receipts and Transfers	Total Amount Available
<i>General Government</i>				
Mayor	\$ 12,500.00	\$ 12,500.00	\$	12,500.00
Aldermen	7,500.00	7,500.00	7,500.00	7,500.00
Auditor	29,750.00	29,750.00	29,750.00	29,750.00
Treasurer	19,500.00	19,500.00	19,500.00	19,500.00
Tax Collector	37,500.00	37,500.00	21.96	37,521.96
Custodian of Tax Deeded Property	750.00	750.00	750.00	750.00
Assessor	42,500.00	42,500.00	3.00	42,503.00
Real Estate Assessment Survey	\$ 10,000.00	10,000.00	10,000.00	10,000.00
Finance Commission	1,500.00	1,500.00	1,500.00	1,500.00
Law (Solicitor)	6,500.00	6,500.00	6,500.00	6,500.00
City Clerk	43,000.00	43,000.00	43,000.00	43,000.00
Building Department	133,000.00	133,000.00	319.10	133,319.10
Elections	16,000.00	16,000.00	16,000.00	16,000.00
Board of Registrars	9,200.00	9,200.00	9,200.00	9,200.00
Zoning Board of Adjustment	1,600.00	1,600.00	50.00	1,650.00
Planning Board	40,000.00	40,000.00	2,091.08	42,091.08
City Hall	16,500.00	16,500.00	16,500.00	16,500.00
Old Court House	5,400.00	5,400.00	5,400.00	5,400.00
Public Comfort Station	16,600.00	16,600.00	16,600.00	16,600.00
Industrial Council	23,000.00	23,000.00	23,000.00	23,000.00
Civil Defense	18,000.00	18,000.00	325.36	18,325.36
<i>Protection of Persons and Property</i>				
Police Department	632,000.00	632,000.00	25,441.46	657,441.46
Municipal Court	17,600.00	17,600.00	200.00	17,800.00
Probation Department	21,500.00	21,500.00	21,500.00	21,500.00
Fire Department	929,000.00	929,000.00	5,234.34	934,234.34
Sealer of Weights and Measures	5,600.00	5,600.00	10.00	5,610.00
School Fire Safety Improvements	38,000.00	38,000.00	38,000.00	38,000.00

MANCHESTER

APPROPRIATIONS AND EXPENDITURES

Ended December 31, 1960

Accounts

G

Cash Expenditures		Transfers	Liabilities Accrued December 31, 1960	Total Charges	Balance	
Payroll	Bills				Unexpended Over- expended°	Carried to 1961
\$ 9,632.88	\$ 2,401.71	.....	\$ 65.47	\$ 12,100.06	\$ 399.94	.....
7,000.00	421.65	.....	.....	7,421.65	78.35	.....
20,406.81	4,465.04	.....	536.65	25,408.50	4,341.50	.....
14,429.52	4,467.07	.....	121.09	19,017.68	482.32	.....
29,115.76	6,116.71	.....	291.96	35,524.43	1,997.53	.....
660.00	81.59	.....	.....	741.59	8.41	.....
36,076.39	4,551.03	.....	1,875.88	42,503.00	.....	.....
.....	407.08	.....	.....	407.08	.....	\$ 9,592.92
800.00	128.13	.....	.....	928.13	571.87	.....
3,907.92	2,169.10	.....	166.50	6,243.52	256.48	.....
32,208.84	6,984.85	.....	836.48	40,030.17	2,969.83	.....
102,719.28	28,680.25	.....	1,917.58	133,317.11	1.99	.....
13,700.00	1,741.72	.....	4.30	15,446.02	553.98	.....
5,897.48	3,191.73	.....	37.65	9,126.86	73.14	.....
1,100.00	359.29	.....	33.50	1,492.79	157.21	.....
31,345.77	10,275.40	.....	457.88	42,079.05	12.03	.....
10,841.33	5,036.14	.....	512.75	16,390.22	109.78	.....
3,504.12	1,403.62	.....	330.75	5,238.49	161.51	.....
15,223.24	903.05	.....	78.27	16,204.56	395.44	.....
14,202.80	4,769.90	.....	1,270.80	20,243.50	2,756.50	.....
5,070.90	10,772.94	.....	1,384.03	17,227.87	1,097.49	.....
550,644.71	59,992.96	.....	37,209.84	647,847.51	9,593.95	.....
17,476.84	.....	.....	143.10	17,619.94	180.06	.....
19,315.68	1,948.66	.....	169.79	21,434.13	65.87	.....
847,044.44	59,345.27	.....	27,805.79	934,195.50	38.84	.....
4,314.96	1,155.39	.....	112.57	5,582.92	27.08	.....
.....	26,653.04	.....	1,437.41	28,090.45	.....	9,909.55

CITY OF
STATEMENT OF BUDGETARY
For the Fiscal Year
Revenue
EXHIBIT

<i>Title of Appropriation</i>	Balances From 1959	Appropriations Current Year	Cash Receipts and Transfers	Total Amount Available
<i>Health and Sanitation</i>				
Health Department		127,000.00	260.24	127,260.24
Hospitalization		1,200.00	.....	1,200.00
City Physician		4,200.00	900.00	5,100.00
<i>Highways</i>				
Highway Department		1,130,000.00	477,197.18	1,607,197.18
New Sewers — City	17,358.29	100,000.00	.....	117,358.29
New Sidewalks — City		15,000.00	12,793.29	27,793.29
New Highways — City		125,000.00	759.80	125,759.80
Highway Resurfacing		200,000.00	27,203.89	227,203.89
New Equipment	15,262.75	85,000.00	.....	100,262.75
Incinerator Repairs		10,000.00	.....	10,000.00
Street Lighting		220,000.00	.....	220,000.00
Cemetery Brook Sewer Construction Project	52,350.95	50,000.00	566.19	102,917.14
Beech Street Sewer-Hayward Street Highway Resurfacing — Oiling	6,032.79	50,000.00	.....	50,000.00
Special Engineering	133,600.00	.....	19,307.42	25,340.21
			.....	133,600.00
<i>Welfare</i>				
Administrative and Outside Relief		225,000.00	29,691.04	254,691.04
Old Age Assistance		225,000.00	1,909.98	226,909.98
Permanent Disabled		30,000.00	.....	30,000.00
<i>Education</i>				
School Department		2,610,000.00	14,914.32	2,624,914.32
School Sprinkler System .....		.....	6,400.00	6,400.00
City Library	375.09	128,000.00	4,782.78	133,157.87
<i>Recreation and Aviation</i>				
Parks and Playgrounds		160,000.00	3,655.85	163,655.85
Parks and Playgrounds Permanent Improvements	3,529.64	20,500.00	.....	24,029.64
Golf Course, Athletic Field and Airport		61,500.00	6,564.67	68,064.67
Manchester Airport Authority		14,000.00	4,911.24	18,911.24
Tree Removal	8,432.54	7,000.00	.....	15,432.54

MANCHESTER

APPROPRIATIONS AND EXPENDITURES

Ended December 31, 1960

Accounts

G

Cash Expenditures		Transfers	Liabilities Accrued December 31, 1960	Total Charges	Balance	
Payroll	Bills				Unexpended Over- expended*	Carried to 1961
104,369.53	12,493.31	.....	5,669.64	122,532.48	4,727.76	.....
.....	1,200.00	.....	.....	1,200.00	.....	.....
3,207.84	.....	.....	1,878.40	5,086.54	13.46	.....
943,783.69	546,170.18	.....	112,642.83	1,602,596.70	4,600.48	.....
39,934.22	159.28	\$ 44,816.08	633.09	85,542.67	.....	31,815.62
9,067.56	5,312.48	8,663.06	2,635.63	25,678.73	2,114.56	.....
28,114.21	34,685.00	62,369.83	.....	125,169.04	590.76	.....
45,082.14	6,326.53	175,795.22	.....	227,203.89	.....	.....
.....	78,283.73	.....	21,979.02	100,262.75	.....	.....
.....	4,242.59	717.66	5,017.48	9,977.73	22.27	.....
.....	197,188.52	.....	17,923.54	215,112.06	4,887.94	.....
714.43	40,944.67	347.43	.....	42,006.53	.....	60,910.61
1,582.80	.....	5,927.31	1,093.19	8,603.30	.....	41,396.70
2,072.20	.....	23,268.01	.....	25,340.21	.....	.....
.....	.....	.....	.....	.....	.....	133,600.00
20,009.39	205,166.35	.....	25,519.02	250,694.76	3,996.28	.....
.....	150,328.12	18,800.00	50,977.56	220,105.68	6,804.30	.....
.....	18,407.36	.....	6,679.89	25,087.25	4,912.75	.....
2,280,744.12	316,284.93	.....	26,122.42	2,623,151.47	1,762.85	.....
.....	.....	.....	2,200.00	2,200.00	.....	4,200.00
98,560.00	32,334.60	.....	1,091.54	131,986.14	519.31	652.42
113,067.87	45,133.58	435.69	4,916.64	163,553.78	102.07	.....
1,857.55	12,484.01	.....	9,541.99	23,883.55	146.09	.....
43,129.45	23,304.00	.....	1,595.33	68,028.78	35.89	.....
5,244.98	10,685.81	.....	2,873.97	18,804.76	106.48	.....
.....	8,469.24	.....	6,960.00	15,429.24	3.30	.....

CITY OF
STATEMENT OF BUDGETARY
For the Fiscal Year
Revenue
EXHIBIT

<i>Title of Appropriation</i>	Balances From 1959	Appropriations Current Year	Cash Receipts and Transfers	Total Amount Available
Rock Rimmon Pool			3,555.00	3,555.00
<i>Unclassified</i>				
Pensions		260,000.00		260,000.00
Damages and Claims		6,000.00		6,000.00
Printing		4,000.00	958.80	4,958.80
Patriotic Purposes		2,000.00	200.00	2,200.00
Incidentals		15,000.00		15,000.00
Municipal Audit		3,500.00		3,500.00
Cash Variations		200.00		200.00
Reserve for Discounts		40,000.00	1,533.49	41,533.49
Reserve for Abatements		35,000.00		35,000.00
Refunds		1,800.00		1,800.00
Fire Insurance on Public Buildings		23,000.00	500.00	23,500.00
Teachers' State Pension Fund		98,000.00	5,200.00	103,200.00
Police State Pension Fund		31,000.00	700.00	31,700.00
Firemen's State Pension Fund		53,000.00		53,000.00
Publicity Funds		6,000.00	2,450.00	8,450.00
Contingency Fund		100,000.00		100,000.00
Animal Rescue League		400.00		400.00
Social Security		100,000.00	11,821.23	111,821.23
Membership Municipal Association		1,000.00		1,000.00
Sesquicentennial Celebration			3,038.52	3,038.52
General Neighborhood Renewal Plan Manchester Council of Social Agencies, Inc.			27,000.00	27,000.00
Public Service Enterprises			5,000.00	5,000.00
Water Department	83,355.87		848,111.01	931,466.88
Public Scales		4,075.00		4,075.00
<i>Cemeteries</i>				
Pine Grove, Valley and Others		76,000.00	35,261.06	111,261.06
<i>Interest and Maturing Debt</i>				
Interest on:				
Temporary Loans		60,000.00	16,601.53	76,601.53
General Loans		215,000.00		215,000.00
Maturing Debt		533,000.00		533,000.00
<i>Other Governmental Units</i>				
Hillsborough County Tax		594,686.47		594,686.47
Per Capita School Tax		20,280.00		20,280.00
GRAND TOTALS	\$330,297.92	\$10,005,341.47	\$1,607,444.83	\$11,943,084.22

MANCHESTER

APPROPRIATIONS AND EXPENDITURES

Ended December 31, 1960

Accounts

G

Cash Expenditures		Transfers	Liabilities Accrued December 31, 1960	Total Charges	Balance	
Payroll	Bills				Unexpended Over- expended*	Carried to 1961
						3,555.00
251,499.74			2,149.15	253,648.89	6,351.11	
	230.00		1,027.50	1,257.50	4,742.50	
	2,983.45		713.65	3,697.10	1,261.70	
	2,157.50			2,157.50	42.50	
	10,153.93		1,793.12	11,947.05	3,052.95	
	3,500.00			3,500.00		
	36.00			36.00	164.00	
		41,533.49		41,533.49		
		35,000.00		35,000.00		
	1,506.05		65.80	1,571.85	228.15	
	1.95		23,457.24	23,459.19	40.81	
	60,851.03		42,308.32	103,159.35	40.65	
	31,562.07			31,562.07	137.93	
	51,251.76			51,251.76	1,748.24	
	5,500.00		550.00	6,050.00	2,400.00	
		99,970.02		99,970.02	29.98	
	400.00			400.00		
	84,838.18		25,639.07	110,477.25	1,343.98	
	780.00			780.00	220.00	
	2,064.19			2,064.19	974.33	
			5,633.52	5,633.52		21,366.48
						5,000.00
348,850.70	490,138.22		12,521.86	851,510.78		79,956.10
3,867.84	152.34		35.87	4,056.05	18.95	
89,184.14	18,325.80		3,474.91	110,984.85	276.21	
	76,601.53			76,601.53		
	214,603.00			214,603.00	397.00	
	533,000.00			533,000.00		
	594,686.47			594,686.47		
	20,280.00			20,280.00		
\$6,230,584.07	\$4,203,631.08	\$517,643.80	\$504,121.23	\$11,455,980.18	\$85,148.64	\$401,955.40

CITY OF MANCHESTER
 STATEMENT OF WELFARE DEPARTMENT
 EXPENDITURES
 For the Fiscal Year Ended December 31, 1960
 EXHIBIT G — SCHEDULE 1

<i>Administrative Salaries</i>		
Commissioner	\$ 5,557.92	
Clerks and Investigators	14,451.47	
		\$ 20,009.39
<i>Expenditures (Cash and Accrual)</i>		
Administration Bills		2,750.18
Outside Relief:		
Provisions	67,836.65	
Milk	3,151.92	
Fuel	4,368.87	
Clothing	1,307.76	
Board, Care and Personal Aid	37,321.67	
Rents	21,314.87	
Professional Services	8,726.20	
Medicine	16,392.46	
Hospitals	56,618.04	
Burials	3,350.30	
Electricity	2,451.36	
Gas	2,966.22	
Out of Town Aid	461.16	
Miscellaneous	1,667.71	
		227,935.19
TOTAL Expenditures		250,694.76

CITY OF MANCHESTER
 STATEMENT OF CEMETERY DEPARTMENT
 EXPENDITURES
 For the Fiscal Year Ended December 31, 1960
 EXHIBIT G — SCHEDULE 2

Payrolls — Regular	
(Cash and Accruals)	\$ 90,477.82
<i>Other Expenses</i> (Cash and Accrual)	
Fuel Oil	\$1,839.58
Cement	502.71
Gasoline and Oil	1,237.10
Cement Containers	3,431.25
Dressing and Fertilizer	1,453.34
Coal	261.00
Auto — Truck Expense	1,091.97
Hardware and Tools	138.22
Office Expenses	496.87
Repairs — Building, Equipment, etc.	1,011.50
Miscellaneous	710.40
Equipment and Supplies	2,755.39
Outside Labor	1,669.40
Road Work	2,660.00
Insurance	1,248.30
Total Other Expenses	20,507.03
TOTAL EXPENDITURES	\$110,984.85

CITY OF MANCHESTER
STATEMENT OF POLICE DEPARTMENT
EXPENDITURES

For the Fiscal Year Ended December 31, 1960

EXHIBIT G — SCHEDULE 3

<i>Salaries</i>		
Chief	\$ 7,742.71	
Captains and Deputy Chief	23,053.41	
Clerks and Patrolmen	519,498.59	
Commissioners	350.00	
<hr/>		
Total Cash	550,644.71	
Accrual December 31, 1960	12,751.29	
	<hr/>	\$563,396.00
 <i>Expenses (Cash and Accrual)</i>		
Auto Supplies and Expense	12,088.75	
Electricity	1,602.45	
Feeding Prisoners	367.05	
Fuel	3,066.01	
Garage Rent	1,200.00	
Gasoline	9,397.25	
Illuminating Gas	24.72	
Insurance	3,048.07	
Miscellaneous	4,633.06	
Office Supplies	7,707.84	
Photographic Supplies	605.29	
Radio Maintenance	476.68	
Signal System	537.89	
Telephone	3,532.98	
Teletypewriter	720.00	
Uniform Allowance	10,215.00	
Janitor Supplies	1,567.80	
Autos	23,660.67	
	<hr/>	84,451.51
TOTAL EXPENDITURES		\$647,847.51
<hr/>		

CITY OF MANCHESTER
STATEMENT OF FIRE DEPARTMENT
EXPENDITURES

For the Fiscal Year Ended December 31, 1960

EXHIBIT G — SCHEDULE 4

<i>Salaries</i>		
Chief	\$ 6,757.98	
Deputies	24,673.16	
Fire Alarm Superintendent	4,734.23	
Firemen	810,529.07	
Commissioners	350.00	
Total Cash	847,044.44	
Accrual December 31, 1960	18,440.48	
		\$865,484.92
<i>Expenses (Cash and Accrual)</i>		
Apparatus Maintenance	6,453.66	
Company Supplies	3,009.93	
Fire Alarm Maintenance	2,581.32	
Gas, Electricity and Telephone	6,483.61	
Heating	8,798.39	
Hose Maintenance	3,481.47	
Insurance	3,446.63	
Laundry, Furniture and Bedding	1,145.86	
Medical and First Aid	3,862.42	
Oil, Gasoline and Kerosene	3,237.35	
Office Supplies	590.13	
Paint Shop	260.75	
Printing and Stationery	986.34	
Personnel	861.09	
Miscellaneous	1,288.23	
Transportation	52.77	
Travel	380.66	
Uniform Allowance	10,885.00	
Injuries and Disabilities Insurance	6,011.85	
New Equipment	4,893.12	
		68,710.58
TOTAL EXPENDITURES		\$934,195.50

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

	Balances From 1959	Bonds Issued Authorized and Unissued	Cash Receipts and Other Credits
<i>Highway</i>			
Permanent Improvements to Bridges	\$ 91,062.62		
Construction Kelley Street Sewer	46,615.17		
New Highways		\$ 250,000.00	
Pearl Street Parking Lot			\$ 18,000.00
New Sewers (Pearl Street Project)			13,415.00
Engineering (Pearl Street Project)			1,500.00
Construction Parking Lot No. Bridge Street			111,540.00
Construction and Widening Certain Highways			30,879.00
<i>School</i>			
Construction:			
Two Elementary Schools	104.89		
Elementary School — Gossler Park	5,291.37		
New High School	2,249,701.89		582.00
Improvement:			
Central High School	26,236.30		
West High School	5,368.61		2,133.00
New Equipment:			
Central High School	12,662.91		1,432.00
West High School	16,274.69		200.00
Additions:			
Highland School	6,867.24		
School Room Equipment		190,000.00	28.13
New Fire Escapes		50,000.00	
<i>Parks and Playgrounds</i>			
Hunt Memorial Swimming Pool	1,572.00		7,935.69
Artificial Ice Skating Arena		100,000.00	
Pearl Street Redevelopment Project ..		450,000.00	
GRAND TOTALS	\$2,461,757.69	\$1,040,000.00	\$187,644.82

MANCHESTER

APPROPRIATIONS AND EXPENDITURES

Ended December 31, 1960

Accounts

H

Total Amount Available	Cash Payroll	Expenditures Bills	Transfers and Other Debits	Total Charges	Balances Carried to 1961
\$ 91,062.62		\$ 22.78	\$ 1.76	\$ 24.54	\$ 91,038.08
46,615.17	\$ 786.32		2,757.67	3,543.99	43,071.18
250,000.00	2,485.84	186,685.21	19,567.23	208,738.28	41,261.72
18,000.00	6,356.53		11,643.47	18,000.00	
13,415.00	5,720.57		7,694.43	13,415.00	
1,500.00		480.43	1,019.57	1,500.00	
111,540.00	12,277.52	789.70	26,607.90	39,675.12	71,864.88
30,879.00	10,359.10	1,751.62	18,768.28	30,879.00	
104.89					104.89
5,291.37					5,291.37
2,250,283.89	60.00	2,006,700.54		2,006,760.54	243,523.35
26,236.30		26,236.30		26,236.30	
7,501.61		7,501.61		7,501.61	
14,094.91		13,580.54		13,580.54	514.37
16,474.69		14,295.69	2,133.00	16,428.69	46.00
6,867.24		6,532.22		6,532.22	335.02
190,028.13		117,164.22		117,164.22	72,863.91
50,000.00					50,000.00
9,507.69		9,507.69		9,507.69	
100,000.00					100,000.00
450,000.00			175,334.00	175,334.00	274,666.00
\$3,689,402.51	\$38,045.88	\$2,391,248.55	\$265,527.31	\$2,694,821.74	\$994,580.77

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	\$ 25,000.00		\$14,177.26	\$ 68,443.22
Highway Maintenance	175,000.00	\$ 12,341.10		
Sewer Maintenance	45,000.00	197.88		
Refuse Disposal	525,000.00			
Street Cleaning	50,000.00			
Engineering Department	35,000.00		10,775.53	12,881.50
Vacation and Holidays	80,000.00			
Sick Leave	40,000.00			
Gravel Bank			4,929.75	11,521.50
Construction Material and Supplies ...		825.42	30,530.59	223,663.30
Snow and Ice	155,000.00	115.00		1,201.50
Garage		16,580.22	25,924.52	244,645.36
Insurance			1,722.66	40,377.55
Traffic Division		57,806.06		
	<u>\$1,130,000.00</u>	<u>\$ 87,865.68</u>	<u>\$88,060.31</u>	<u>\$602,733.93</u>

SPECIAL

	Balances Carried From 1959	Departmental Appropriations	Cash and Other Credits	Total Credits
New Sidewalks		\$ 15,000.00	\$12,793.29	\$ 27,793.29
New Sewers	\$ 17,358.29	100,000.00		117,358.29
Incinerator Repairs		10,000.00		10,000.00
New Equipment	15,262.75	85,000.00		100,262.75
New Highway		125,000.00		125,000.00
Resurfacing Highway		200,000.00	27,203.89	227,203.89
Highway Resurfacing — Oiling	6,032.79			6,032.79
Cemetery Brook Culvert	52,350.95	50,000.00		102,350.95
Special Engineering	133,600.00			133,600.00
Beech Street Sewer Hayward Northerly		50,000.00		50,000.00
	<u>\$ 224,604.78</u>	<u>\$635,000.00</u>	<u>\$39,997.18</u>	<u>\$899,601.96</u>

MANCHESTER

HIGHWAY DEPARTMENT LEDGER

Ended December 31, 1960

Accounts

I

Total Credits	Expenditures		Inter Departmental Transfers	Total Charges	Departmental Appropriations Unexpended* Overexpended*
	Payrolls	Bills			
\$ 107,620.48	\$ 85,249.02	\$ 11,152.55	\$ 7,112.46	\$ 103,514.03	\$ 4,106.45
187,341.10	62,792.60	1,939.65	59,179.55	123,911.80	63,429.30
45,197.88	32,302.36	325.00	18,704.80	51,332.16	6,134.28°
525,000.00	373,965.76	39,312.01	114,483.79	527,761.56	2,761.56°
50,000.00	34,108.79	105.35	13,503.77	47,717.91	2,282.09
58,657.03	45,193.36	6,484.32	1,875.77	53,553.45	5,103.58
80,000.00	75,298.08	.....	5,459.12	80,757.20	757.20°
40,000.00	38,938.37	36.00	2,824.74	41,799.11	1,799.11°
16,451.25	7,746.17	.....	12,496.88	20,243.05	3,791.80°
255,019.31	5,113.69	257,428.06	578.40	263,120.15	8,100.84°
156,316.50	84,593.26	33,728.71	42,871.00	161,192.97	4,876.47°
287,150.10	91,806.80	218,054.64	10,848.58	320,710.02	33,559.92°
42,100.21	.....	43,013.51	.....	43,013.51	913.30°
57,806.06	30,033.20	23,875.44	11,523.88	65,432.52	7,626.46°
<u>\$1,908,659.92</u>	<u>\$967,141.46</u>	<u>\$635,455.24</u>	<u>\$301,462.74</u>	<u>\$1,904,059.44</u>	<u>\$ 4,600.48°</u>

REVENUE ACCOUNTS

	Expenditures		Inter Departmental Transfers	Total Charges	Unexpended Balances	Balances Carried to 1961
	Bills	Payrolls				
\$ 9,067.56	\$ 7,948.11	\$ 8,663.06	\$ 25,678.73	\$ 2,114.56	.....
41,893.30	159.28	43,490.09	85,542.67	.....	\$ 31,815.62
.....	9,260.07	717.66	9,977.73	22.27	.....
.....	100,262.75	.....	100,262.75	.....	.....
27,354.41	34,685.00	62,369.83	124,409.24	590.76	.....
45,082.14	6,326.53	175,795.22	227,203.89	.....	.....
2,072.20	.....	3,960.59	6,032.79	.....	.....
148.24	40,944.67	347.43	41,440.34	.....	60,910.61
.....	.....	.....	.....	.....	133,600.00
2,675.99	.....	5,927.31	8,603.30	.....	41,396.70
<u>\$ 128,293.84</u>	<u>\$199,586.41</u>	<u>\$301,271.19</u>	<u>\$629,151.44</u>	<u>\$ 2,727.59</u>	<u>\$267,722.93</u>	

CITY OF MANCHESTER

STATEMENT OF APPROPRIATIONS
HIGHWAY DEPARTMENT LEDGER

For the Fiscal Year Ended December 31, 1960

Non-Revenue Accounts

EXHIBIT J

	Balance From 1959	Appropriations	Transfers	Total Credits	Expenditures		Transfers	Total Charges	Balance to 1961
					Payroll	Bills			
Permanent Improvements to Bridges	\$ 91,062.62	.....	.....	\$ 91,062.62	.....	\$ 22.78	\$ 1.76	\$ 24.54	\$ 91,038.08
Construction Kelley Street Sewer	46,615.17	.....	.....	46,615.17	\$ 786.32	.....	2,757.67	3,543.99	43,071.18
Construction New Highway Parking Lot Bridge Street	.....	\$250,000.00	.....	250,000.00	2,485.84	186,685.21	19,567.23	208,738.28	41,261.72
Pearl Street Project Sewer	.....	.....	\$ 18,000.00	18,000.00	6,356.53	.....	11,643.47	18,000.00	.....
Pearl Street Engineering .....	.....	.....	111,540.00	111,540.00	12,277.52	789.70	26,607.90	39,675.12	71,864.88
Pearl Street Reconstruction Parking Lot .....	.....	.....	1,500.00	1,500.00	.....	480.43	1,019.57	1,500.00	.....
Pearl Street Widening .....	.....	.....	13,415.00	13,415.00	5,720.57	.....	7,694.43	13,415.00	.....
Highway .....	.....	.....	30,879.00	30,879.00	10,359.10	1,751.62	18,768.28	30,879.00	.....
TOTALS	\$137,677.79	\$250,000.00	\$175,334.00	\$563,011.79	\$37,985.88	\$189,729.74	\$88,060.31	\$315,775.93	\$247,235.86

CITY OF MANCHESTER
 SUMMARY OF TRANSFERS CHARGED TO
 NON-REVENUE ACCOUNTS
 For the Fiscal Year Ended December 31, 1960
 EXHIBIT J — SCHEDULE 1

	Permanent Improvement to Bridges	Kelley Street Sewer	New Highway	Parking Lot Bridge Street	Pearl Street Project Sewer	Pearl Street Engi- neering	Pearl Street Parking Lot	Pearl Street Widening Highway	Total
Administration	\$1.08	\$ 154.25	\$ 9,527.96	\$ 781.95	\$ 578.03	\$ 66.13	\$ 1,726.83	\$ 1,341.03	\$14,177.26
Transportation		187.20	187.80	1,018.90	592.53		3,316.80	2,551.00	7,854.23
Equipment		272.25	541.35	1,982.90	1,956.50		5,420.66	4,297.43	14,471.09
Construction Material and Supplies		1,844.00	2,272.57	6,794.02	3,516.20		7,863.96	8,239.84	30,530.59
Gravel Bank		157.50		309.75	383.25		4,079.25		4,939.75
Insurance		45.05	110.10	262.08	302.85		543.77		458.81
Engineering .....	.68	97.42	6,927.45	493.87	365.07	953.44	1,090.63		846.97
Garage Supplies							2,566.00	1,033.20	3,599.20
TOTALS	\$1.76	\$2,757.67	\$19,567.23	\$11,643.47	\$7,694.43	\$1,019.57	\$26,607.90	\$18,768.28	\$88,060.31

CITY OF MANCHESTER

STATEMENT OF TAX RATES AND TAX LEVIES

For the Year 1934 to 1960 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
1960	146,836,053.00	.14	4.05	55.81	60.00	8,810,163.18

CITY OF MANCHESTER
COMPARATIVE BALANCE SHEET
EXHIBIT L

	December 31, 1959	December 31, 1960	Increase Decrease*
ASSETS			
Cash:			
Free Cash Balance and Cash on Hand	\$1,010,297.19	\$1,413,265.64	\$402,968.45
Unavailable for City Purposes	204,720.71	246,125.18	41,404.47
Taxes Receivable	736,218.28	924,281.13	188,062.85
Taxes Receivable —			
Head Taxes	68,920.00	68,955.00	35.00
Tax Titles and Tax Deeds	27,196.33	37,359.45	10,163.12
Departmental Accounts Receivable	37,040.98	107,668.36	70,627.38
Water Works	77,478.15	95,932.41	18,454.26
TOTAL ASSETS	<u>\$2,161,871.64</u>	<u>\$2,893,587.17</u>	<u>\$731,715.53</u>
LIABILITIES			
Temporary Revenue Loans	800,000.00	1,000,000.00	200,000.00
Accounts Payable and Accruals	378,524.72	504,121.23	125,596.51
U. S. Savings Bonds	472.25	510.25	38.00
Teachers' Retirement	34,017.99	36,264.19	2,246.20
Social Security	18,059.96	30,573.54	12,513.58
Revenue Appropriation Balances	330,297.92	401,955.40	71,657.48
Water Works (Reserve for Approp. when collected)	77,478.15	95,932.41	18,454.26
Revenue of 1960-61	3,558.50	3,933.50	375.00
Head Tax Reserve and Cost ..	84,820.50	78,723.50	*6,097.00
Tailings	7,699.71	7,707.54	7.83
Parking Meters	39,758.24	62,974.35	23,216.11
Other Funds	13,155.90	26,078.25	12,922.35
Revenue of Prior Years (Surplus)	374,027.80	644,813.01	270,785.21
TOTAL LIABILITIES	<u>\$2,161,871.64</u>	<u>\$2,893,587.17</u>	<u>\$731,715.53</u>



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