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Public Document

CITY OF
MANCHESTER
NEW HAMPSHIRE



ANNUAL REPORT

For the Year 1967

Forty-seventh
ANNUAL REPORT
of the
CITY OF MANCHESTER
NEW HAMPSHIRE



For the Fiscal Year Ending
December 31, 1967

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CITY GOVERNMENT

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MANCHESTER CITY GOVERNMENT

1967

Mayor

ROLAND S. VALLEE Office, City Hall

Chosen at election in November, 1963. Salary, \$13,000 per annum.

Mayor's Secretary

Mary C. Trovato Office, City Hall

Appointed by the Mayor. Salary, \$5,500 per annum

Aldermen

- Ward 1. Charles A. Hunt
- Ward 2. Donald A. Bergquist
- Ward 3. Thomas J. Enright
- Ward 4. William W. Lynch
- Ward 5. John J. Walsh
- Ward 6. Charles R. Stanton
- Ward 7. Alphee J. Peloquin
- Ward 8. John S. Walsh
- Ward 9. Francis J. Wilcox
- Ward 10. Louis J. Head
- Ward 11. Maurice H. Noel
- Ward 12. Albert R. Martineau
- Ward 13. Joseph J. Acorace
- Ward 14. Peter Psaledas

STANDING COMMITTEES

Board of Aldermen

1966-1967

First Named is Chairman

Accounts—J. S. Walsh, Bergquist, Psaledas.
 Bills on Second Reading—Psaledas, Noel, Stanton.
 Cemeteries—Bergquist, Head, Lynch, Charest, Hunt.
 Claims—Peloquin, Acorace, Stanton.
 Enrollment—Martineau, Noel, Enright.
 Finance—The Mayor, Enright, J. J. Walsh, Peloquin, J. S. Walsh,
 Bergquist, Lynch, Wilcox, Head, Psaledas.
 Lands and Buildings—J. J. Walsh, Martineau, Wilcox.
 Licenses—Lynch, Peloquin, J. J. Walsh.
 Street Lighting—Head, Noel, Acorace.
 Streets and Sewers—Psaledas, Head, Stanton.
 Minor Offices—Enright, Martineau, Noel.
 Radio and Television—Wilcox, Psaledas, Acorace.
 Spccial Tax—Martineau, Peloquin, Head.
 Traffic—Enright, Head, Martineau, Wilcox, Hunt.

City Auditor

Armand E. Tetu Office, City Hall
 Appointed by Mayor and confirmed by Board of Aldermen in
 January annually. Salary Range, \$9,464 — \$13,338 per annum.

City Treasurer

James P. Bourne Office, City Hall
 Elected by Board of Mayor and Aldermen in January biennially.
 Salary Range, \$8,996 — \$12,688 per annum.

Collector of Taxes and Custodian of Deeded Property

Felix Catudal Office, City Hall
 Elected by Board of Mayor and Aldermen in January biennially.
 Salary Range, \$8,996 — \$12,688 per annum.

Assessors

Charles E. Bouchard, Chairman Term expires January, 1969
Henry J. McLaughlin Term expires January, 1971
John E. Lally Term expires January, 1967

One member elected by the Board of Mayor and Aldermen biennially,
in the month of January for a term of six years. Salary Range: Chairman,
\$9,464 — \$13,338, Members of Board, \$8,996 — \$12,688 per annum.

City Solicitor

J. Francis Roche 48 Hanover Street
Elected by Board of Mayor and Aldermen in January biennially.
Salary Range, \$13,338 — \$18,772 per annum.

City Clerk

Michael J. Quinn Office, City Hall
Elected by Board of Mayor and Aldermen in January biennially.
Salary Range, \$8,996 — \$12,688 per annum.

Building Regulations Director

Bertrand W. Tardif Office, City Hall
Elected in the month of April by Board of Aldermen for a term of four
years. Salary Range, \$8,996 — \$12,688 per annum.

Building Maintenance Director

Frank W. Dickey Office, 155 Manchester Street
Elected in the month of March by Board of Aldermen for a term of four
years. Salary Range, \$8,580 — \$12,090 per annum.
Term expires March 31, 1969.

Registrars of Voters

Donat H. Richer, Chairman Term expires May, 1968
 James F. Berry Term expires May, 1969
 Harry R. Bennett, Clerk Term expires May, 1967
 Franciella D. Colby, 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

James A. Ferretti Term expires September, 1968
 Thomas R. Murphy, Clerk Term expires September, 1967
 Maurice Moynihan, Chairman Term expires September, 1969
 Appointed by the Governor for a term of three years. Salary: Chairman, \$150 per annum; Members of Commission, \$100 per annum.

Chief of Police

Francis P. McGranaghan Office at Police Station
 Appointed by Commissioners. Salary Range, \$10,972 — \$15,444 per annum.

Deputy Chiefs of Police

Armel Couture Office at Police Station
 John Stips Office at Police Station
 Arthur D. Kehas Office at Police Station
 Appointed by Commissioners. Salary Range, \$8,164 — \$10,972 per annum.

Municipal Court

Alfred J. Chretien, Justice Salary, \$16,560 per annum
 James V. Broderick, Associate Salary, \$ 4,992 per annum
 Appointed by Governor. Term until 70 years of age.
 Andre J. Barbeau, Clerk Salary Range, \$8,164 — \$10,972 per annum
 Frank Lamarre, Chief Probation Officer
 Salary Range, \$7,384 — \$ 9,932 per annum
 George E. McElroy, Probation Officer
 Salary Range, \$6,396 — \$ 8,580 per annum
 Edna Kimball, Probation Officer
 Salary Range, \$6,396 — \$ 8,580 per annum
 Francis J. Bifano Salary Range, \$6,396 — \$ 8,580 per annum
 Appointed by Justice. Term not limited.

Fire Commissioners

S. Henry Devine, Chairman Term expires May, 1968
 Bruno Boisvert Term expires May, 1969
 Henry Pariseau, Clerk Term expires May, 1967

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

Chief Engineer

John E. Devine Office, Central Station, Vine Street

Elected by Board of Fire Commissioners.

Salary Range, \$10,972 — \$15,444 per annum.

Deputy Chief Engineers

Henry J. Provost Salary Range, \$7,748 — \$10,452 per annum
 John R. Lydon Salary Range, \$7,748 — \$10,452 per annum
 W. Russell Geer Salary Range, \$7,748 — \$10,452 per annum
 William F. Kelley Salary Range, \$7,748 — \$10,452 per annum
 Ovila J. Gagne Salary Range, \$7,748 — \$10,452 per annum
 Oscar Durand Salary Range, \$7,748 — \$10,452 per annum
 William Whitmore Salary Range, \$7,748 — \$10,452 per annum
 Liodard Clement Salary Range, \$7,748 — \$10,452 per annum

Elected by Board of Fire Commissioners

Battalion Chief Engineers

John J. Grady, Jr. Salary Range, \$7,025 — \$ 9,464 per annum
 John J. Sullivan Salary Range, \$7,025 — \$ 9,464 per annum
 Farnum Aiken Salary Range, \$7,025 — \$ 9,464 per annum
 Warren J. Matthews Salary Range, \$7,025 — \$ 9,464 per annum

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 Range, \$4,992 — \$6,708 per annum.

Board of Health

Michael A. Michaels, M.D., Chairman Term expires February 1, 1968
 Roger Larrivee, D.D.S., Clerk Term expires February 1, 1968
 J. Robert Durning, M.D. Term expires February 1, 1967
 Ethan V. Howard Term expires July 1, 1967
 P. Rene Bergeron Term expires July 1, 1969

One member appointed by the Mayor annually for a term of three years beginning July 1st. Salary, \$200 per annum. Office, Old Court House, West Merrimack Street.

Health Officer

James J. Powers, M.D. Salary Range, \$13,338 — \$18,772 per annum

Appointed by Board of Health.

Board of Examiners of Plumbers

George Morrisette, (Master)	Term expires January 1, 1971
Frank Poznanski, (Journeyman)	Term expires January 1, 1971
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

Lucien P. Guay, M.D. Office, 176 Wilson Street
 Elected by vote of the Board of Mayor and Aldermen in January biennially.
 Salary Range, \$13,338 — \$18,772 per annum.

Department of Highways

Joseph P. O'Brien, Chairman	Term expires January, 1968
Romeo V. Chagnon	Term expires January, 1969
Warren A. Bodwell, Clerk	Term expires January, 1967

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.

Public Works Director

Robert J. Caron

Office, 227 Maple Street
 Elected by the Commissioners of Department of Highways
 Salary Range, \$13,338 — \$18,772 per annum.

Public Works Assistant Director

George T. Healy
 Elected by the Commissioners of Department of Highways
 Salary Range, \$9,464 — \$13,338 per annum.

Commissioner of City Welfare

Leonello Breton Office, City Hall

Elected biennially at municipal election.

Salary Range, \$9,464 — \$13,338 per annum.

School Committee

Roland S. Vallee, Mayor, ex-officio, Chairman

Ward 1. Bartram C. Branch

Ward 2. Mary P. Brown

Ward 3. John B. Martel

Ward 4. Roland Drouin

Ward 5. Catherine P. Monaghan

Ward 6. Stephen Puchacz

Ward 7. Chris Pappas, Vice-Chairman

Ward 8. Ovide Lamontagne

Ward 9. John P. Dwyer

Ward 10. James A. Pollock

Ward 11. A. Jules Angeli

Ward 12. Gerald J. Rheault

Ward 13. Robert Chenard

Ward 14. Marcel Leclerc

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

Salary, \$300 per annum.

Louis R. DesRuisseaux Clerk of Board

Appointed biennially by the Board. Salary, \$2,500 per annum.

Superintendent of Schools

William E. Kelley Office, 88 Lowell Street

Term expires June 30, 1969. Salary, \$17,500 per annum, \$15,000 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 Superintendents

Andrew A. Dominick Term expires June 30, 1967

Henry J. McLaughlin Term expires June 30, 1969

Nominated by members of School Board and elected by State Board of Education. Salary, \$13,500 per annum, \$10,800 paid by the City of Manchester, \$2,700 paid by the State of New Hampshire.

Trustees of Carpenter Memorial Library

Roland S. Vallee, ex-officio

Ralph A. McIninch	Term expires October 1, 1970
Henry J. Turcotte	Term expires October 1, 1971
Clothilde Devine	Term expires October 1, 1972
Barbara Johnson Stearns	Term expires October 1, 1973
Louis Miller	Term expires October 1, 1967
John J. Sheehan	Term expires October 1, 1968
Adelaide Dodge	Term expires October 1, 1969

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.

Library Director

John J. Hallahan Salary Range, \$9,932 — \$13,988 per annum
Elected by the Trustees of Library.

Water Commissioners

Roland S. Vallee, Mayor, ex-officio

Roland R. Tessier	Term expires January, 1968
George J. Baker	Term expires January, 1969
Charles A. Burke, Clerk	Term expires January, 1970
Gilbert L. Tuson	Term expires January, 1971
Arthur H. St. Germain, Chairman	Term expires January, 1972
Charles B. McLaughlin	Term expires January, 1973

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.

Water Works Director

Clarence Ahlgren Office, 281 Lincoln St.
Chosen by Water Commissioners annually.
Salary Range, \$13,338 — \$18,772 per annum.

Water Works Assistant Director

Clarence Ferry Salary Range, \$9,464 — \$13,338 per annum.

Parks and Recreation Commission

C. Arthur Soucy	Term expires July 7, 1970
Arthur J. Connelly	Term expires July 7, 1969
Robert S. Perkins	Term expires July 7, 1968
Donn M. Parker	Term expires July 7, 1967
Oneil Houde	Term expires July 7, 1971

C. Arthur Soucy, Chairman

Donn M. Parker, Clerk

Consisting of five members. The members first appointed shall be, one for a term of five years; one for a term of four years; one for a term of three years; one for a term of two years; one for a term of one year. Upon expiration of terms, reappointments shall be for a term of five years. The members shall be appointed by the Mayor and confirmed by the Board of Aldermen.

Parks and Recreation Director

Clement Lemire Salary Range, \$8,996 — \$12,688 per annum

Manchester Airport Authority

Roger R. Barrette	Term expires March 1, 1970
Edmond L. Allard	Term expires March 1, 1971
Carl Park	Term expires March 1, 1967
Roland E. Cote	Term expires March 1, 1968
Howard W. Stiles	Term expires March 1, 1969

Edmond L. Allard, Chairman

Roland E. Cote, Clerk

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

William N. Depuy, *Airport Manager*

Elected by Airport Authority. Salary Range. \$9,464 — \$13,338 per annum.

City Planning Board

Ex-Officio Members

Roland S. Vallee, Mayor. Term until succeeded.

William W. Lynch, Alderman. Term expires January 1, 1968.

Robert J. Caron, Surveyor. Term until successor is appointed.

Roland Breton	Term expires May 1, 1972
Nicholas Isaak	Term expires May 1, 1967
William H. Craig, Jr.	Term expires May 1, 1968
Charles S. Nims	Term expires May 1, 1969
Morris Silver, Chairman	Term expires May 1, 1970
Philip A. Paquette	Term expires May 1, 1971

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.

Planning Director

James E. Minnoch

Appointed by City Planning Board

Salary Range, \$14,716 — \$20,670 per annum.

Board of Adjustment

Arthur F. Vytal	Term expires March 1, 1971
Sylvester J. Foley, Clerk	Term expires March 1, 1967
Fernand Gelinas	Term expires March 1, 1970
Adrian D. Manseau, Chairman	Term expires March 1, 1969
Wilfrid A. LaChance Records Clerk	Term expires March 1, 1968
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

Armand Chandonnet	Term expires December 31, 1970
Eugene A. Manseau, Chairman	Term expires December 31, 1971
Philip B. Mongan	Term expires December 31, 1967
Louis Auclair	Term expires December 31, 1968
James A. Shanahan, Jr., Vice-Chairman ..	Term expires December 31, 1969

Appointed by the Mayor for a term of five years.

Trustees of Cemeteries

E. Leo Kanteras	Term expires January, 1968
Leon H. Rice	Term expires January, 1968
Robert J. Jobin	Term expires January, 1969
Robert A. Partridge	Term expires January, 1969
Joseph J. Bagoian	Term expires January, 1970
Harold J. Kay	Term expires January, 1970
Agnes T. Bryson	Term expires January, 1967
Harold M. Worthen	Term expires January, 1967

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

Leon H. Webster	Office, Pine Grove Cemetery
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Appointed by Trustees of Cemeteries.

Salary Range, \$8.580 — \$12.090 per annum.

Trustees of Cemetery Funds

Roland S. Vallee, Mayor, Chairman. ex-officio

Ralph A. McIninch	Term expires January, 1970
Wm. J. Hamilton, Clerk	Term expires January, 1975
James P. Bourne, Treasurer	Ex-Offiico

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

Salary Range, \$4,524 — \$6,084 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, 1969
Harry C. Jones	Term expires June 1, 1972

Roland S. Vallee, ex-officio, Chairman

James P. Bourne, ex-officio, Treasurer

Inspector of Petroleum

Patrick J. O'Brien

Elected by vote of Board of Mayor and Aldermen in January; biennially

Art Commission

John W. Noga, Clerk Term expires October 1, 1968
 Helen Michaels Term expires October 1, 1966
 Francoise Trudel Bourcier, Chairman Term expires October 1, 1967

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

Industrial Council

Louis I. Martel, Chairman
 William F. McElroy, Vice-Chairman
 Bernard H. Thayer, Secretary
 Mayor Roland S. Vallee, Ex-Officio
 Term corresponds with tenure of office.
 Alderman Donald Bergquist, Ex-Officio
 John S. Walsh

Term corresponds with tenure of office.

Joseph W. Czernicki Saul Greenspan
 Arthur J. Hartnett, Jr. Marston Heard

Carl B. Noyes

Appointed for a term of six years, expiring September 1, 1972.

Leonello Breton Robert J. Gladu
 Murray Grant James J. Mahony
 Benjamin P. Mates Bernard McQuaid

Roger E. Sundeen

Appointed for a term of four years, expiring September 1, 1968

Bernard Garrell Harold R. Goldberg
 Oneil Houde Walter Little
 Louis I. Martel William L. McElroy
 Leon H. Rice, Sr. Edward J. Roy

Appointed for a term of six years expiring September 1, 1970

Industrial Agent

Merrill J. Teulon

Appointed by Industrial Council.

Salary Range, \$12,090 — \$17,004 per annum.

Housing Code

Bertrand W. Tardif Superintendent of Buildings
 James J. Powers, M.D. Health Officer
 John E. Devine Chief, Fire Department
 Andrew Isaak Term expires October 31, 1969
 Stanley Drewniak Term expires October 31, 1970

Appointed by Mayor, confirmed by Board of Aldermen.

Housing Code Director

Bertrand A. Houle

Appointed by Public Agency.

Salary Range, \$7,748 — \$10,452 per annum.

Selectmen

WARD 1

Robert F. Hamel

George A. Lang

Robert L. Lafond

WARD 2

William J. Gardner

Olga Samara

Thomas Gelinas

WARD 3

Armand L. Duhaime

Lewis G. Farmer

Leo Dion

WARD 4

Edmond J. Tardiff

Robert A. Partridge

Louis Spear

WARD 5

John J. Healy

William W. Corey

Edward J. Walsh

WARD 6

Ralph V. Ackermann

Lawrence J. Cronin, Jr.

Walter McGuigan

WARD 7

Edward T. LaFrance

Adelard H. Lanoie

Alonzo J. Tessier

WARD 8

Joseph P. Kane

Arthur LaFrance

Gail E. Bower, Jr.

WARD 9

Eva Boisvert

Jeannette McQueeney

Michael J. Walsh

WARD 10

Gerard H. Belanger

James A. Sweeney, Jr.

Peter J. Coughlin

WARD 11

Albert A. Martel

Robert J. Normand

Roger Philibott

WARD 12

Paul J. Boucher

Maurice A. Lemay

Albert J. Boutin

WARD 13

Edmond Allard

Origene E. Lesmerises

Hector J. Rousseau

WARD 14

Marcel H. Cote

John M. Fitzgerald

Marcel A. Vachon

Salary, \$100.00 per year.

Moderators

- Ward 1. Thomas W. Bovaird
- Ward 2. Hyman Smith
- Ward 3. Frank E. McGillan
- Ward 4. William Kelley
- Ward 5. William S. Vergas
- Ward 6. Frederick Searles
- Ward 7. Adelard H. Lanoie
- Ward 8. Walter J. Labore
- Ward 9. Leo O. Boisvert
- Ward 10. John Murphy
- Ward 11. Richard Alexander
- Ward 12. Nazaire Lareau
- Ward 13. Lucien Lambert
- Ward 14. Emile Gelinas

Salary, \$50 for each election or primary.

Ward Clerks

- Ward 1. Paul G. Fitzpatrick
- Ward 2. Philip W. Pease
- Ward 3. Normand L. Dion
- Ward 4. George F. Perry
- Ward 5. Catherine P. Monaghan
- Ward 6. Albert A. Gordon
- Ward 7. Everett J. Godbois
- Ward 8. Roland J. St. Onge
- Ward 9. Julius J. Rozamus
- Ward 10. Robert F. Hoey
- Ward 11. Francis T. Nourie
- Ward 12. Ernest G. April
- Ward 13. Richard Roy
- Ward 14. J. Robert Durning

Salary \$125.00 per year

CITY OF MANCHESTER

Schedule of Property in Possession of City as of December 31, 1967

BRIDGES	Lands	Buildings	Equipment	Total
Amoskeag Falls Bridge	\$ 250,000.00
Cohas Brook Bridge-Bodwell Road	7,000.00
Coffs Falls Bridge-Brown Ave.	26,000.00
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
Dunbarton Road	5,000.00
Elm Street Viaduct over B & M R. R.	5,000.00
Front Street-Black Brook	15,000.00
Granite Street over Lower Canal	60,000.00
Granite Street over Merrimack River	18,000.00
Granite Street over No. Weare Branch B & M	17,000.00
Island Pond Road (Outlet)	400,000.00
Kelley Street over Piscataquog River	10,000.00
Main Street over Piscataquog River	800,000.00
Mill Road at Harvey's Mill	18,000.00
Notre Dame Bridge-West Bridge	55,000.00
Parker Street over No. Weare Branch B & M	900,000.00
Peabody Ave. over Portsmouth Branch B & M	118,000.00
Queen City Bridge-Queen City Ave.	16,000.00
Second Street Bridge-Second Street (South)	16,000.00
Second Street Bridge-(North)	22,000.00
Stark Street over Lower Canal	40,000.00
Stark Street over Upper Canal	
Webster Road	
TOTAL	\$3,484,700.00

CITY OF MANCHESTER
Schedule of Property in Possession of City
as of December 31, 1967

CITY CEMETERIES			Buildings	Equipment	Total
	Lands				
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	2,380.00	.....	.....	.....	2,380.00
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
Squog 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 .....	.....	.....	.....	\$ 75,740.80	75,740.80
TOTALS	\$973,245.00	\$103,890.00	.....	\$ 75,740.80	\$1,152,875.80

FIRE STATIONS			Buildings	Equipment	Total
	Lands				
Calef Road Engine 9	\$ 5,200.00	\$ 94,000.00	.....	\$ 14,600.00	\$ 113,800.00
Central Station, Vine Street	50,500.00	199,500.00	.....	153,995.85	403,995.85
Lake Avenue Engine House	3,500.00	32,000.00	.....	56,233.31	91,733.31
Main Street Engine House	4,500.00	32,000.00	.....	22,909.00	59,409.00
Rimmon Street Engine House	1,200.00	28,800.00	.....	46,500.00	76,500.00
Somerville Street Engine House	1,200.00	30,800.00	.....	65,369.00	97,369.00
South Main Street Engine House	1,200.00	30,000.00	.....	13,495.00	44,695.00
Webster Street Engine House	2,650.00	30,000.00	.....	44,995.00	77,645.00
Wilson Hill Engine House, Weston	1,500.00	23,000.00	.....	15,470.00	39,970.00
Weston Street Drill Tower .....	.....	5,000.00	.....	.....	5,000.00
Fire Alarm Signal System .....	.....	.....	.....	156,177.70	156,177.70
TOTALS	\$71,450.00	\$505,100.00	.....	\$589,744.86	\$1,166,294.86

CITY OF MANCHESTER
Schedule of Property in Possession of City
as of December 31, 1967

CITY OF MANCHESTER

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SCHOOLS					Equipment		Total
	Lands	Buildings	Books		\$		
Administration Building, 88 Lowell Street	\$ 10,000.00	\$ 20,000.00	\$ 16,700.05	\$	46,700.05
Amoskeag School, 121 Front Street	900.00	20,000.00	\$ 3,000.00	.....	4,000.00		27,900.00
Ash Street School, 115 Ash Street	21,800.00	57,000.00	.....	.....	.....		78,800.00
Bakersville School, 20 Elm	9,000.00	120,000.00	18,900.00	.....	18,269.00		166,169.00
Brown School, 435 Amory Street	7,800.00	52,000.00	13,500.00	.....	9,170.00		82,470.00
Central High School—Concord-Beech Streets	72,600.00	2,320,300.00	43,390.00	.....	250,112.00		2,686,402.00
Chandler School, 49 Ashland Street	5,540.00	50,000.00	7,650.00	.....	9,100.00		72,290.00
Franklin Street School, 255 Franklin Street	24,000.00	273,800.00	9,360.00	.....	8,100.00		315,260.00
Goffis Falls School, 3109 Brown Avenue	2,000.00	28,000.00	4,050.00	.....	2,510.00		36,560.00
Gossler School, Gossler Park	2,015.00	338,500.00	15,750.00	.....	28,000.00		384,265.00
Green Acres School, So. Mammoth Rd.	17,000.00	464,000.00	15,750.00	.....	39,300.00		536,050.00
Hallsville School, Jewett-Hayward	4,400.00	59,200.00	13,950.00	.....	13,138.00		90,688.00
Harvey District School, South Willow Street	100.00	12,000.00	.....	.....	.....		12,100.00
Highland School, 132 Titus Avenue	5,915.00	95,000.00	10,260.00	.....	10,000.00		121,175.00
Jewett Street School, Jewett Street	19,510.00	334,500.00	15,300.00	.....	22,727.00		392,037.00
Lincoln Street School, 490 Lincoln Street	20,000.00	57,000.00	7,650.00	.....	7,117.00		91,677.00
Maynard School, 455 Union Street	9,000.00	75,000.00	10,350.00	.....	10,350.00		104,700.00
Memorial High School, Porter Street	259,000.00	3,110,000.00	45,828.00	.....	344,503.00		3,759,331.00
Parker School, 435 South Main Street	6,000.00	40,000.00	7,200.00	.....	5,961.00		59,161.00
Pearl Street School, 332 Pearl Street	4,260.00	25,000.00	4,950.00	.....	3,975.00		38,185.00
Practical Arts High School, Concord Street	32,780.00	1,192,000.00	.....	.....	.....		1,224,780.00
Rimmon School, Dubuque-Amory Streets	7,150.00	35,000.00	.....	.....	.....		39,150.00
Smyth Road School, Smyth-Bruce Roads	15,000.00	336,500.00	14,850.00	.....	23,000.00		389,350.00
Stark District School, River Road	500.00	1,800.00	8,550.00	.....	.....		2,300.00
Straw School, 608 Chestnut Street	16,200.00	45,000.00	14,400.00	.....	10,098.00		79,848.00
Varney School, 84 Varney Street	8,560.00	50,000.00	.....	.....	12,000.00		84,960.00
Webster School, 57 Webster Street	51,755.00	275,500.00	.....	.....	.....		326,755.00
Webster School, 2519 Elm Street	15,000.00	185,000.00	20,250.00	.....	10,700.00		230,950.00
West Side High, 9 Notre Dame Avenue	18,000.00	3,617,320.00	39,350.00	.....	82,266.00		3,772,116.00
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	8,550.00	.....	7,216.00		126,266.00
Wilson School, 401 Wilson Street	8,320.00	92,000.00	12,600.00	.....	10,921.00		123,841.00
Youngsville School, 1600 Candia Road	2,000.00	53,000.00	9,000.00	.....	11,000.00		75,000.00
East Upper Elementary School - Hillside .....	.....	2,094,625.00	18,500.00	.....	75,000.00		2,188,125.00
West Upper Elementary School - Parkside .....	.....	2,094,625.00	18,500.00	.....	75,000.00		2,188,125.00
West Upper Elementary School - Southside .....	.....	1,800,000.00	13,500.00	.....	50,000.00		1,863,500.00
Manual Training Equipment (High School) .....	.....	.....	.....	.....	322,500.00		322,500.00
Manual Training Equipment (5 grammar schools) .....	.....	.....	.....	.....	.....		.....
Household Economics .....	.....	.....	.....	.....	72,711.00		72,711.00
Storehouse and Janitor's Supplies .....	.....	.....	.....	.....	55,821.44		55,821.44
Title 1 — 2 Mobile Travel Lab. ....	.....	.....	.....	.....	51,358.28		51,358.28
TOTALS	\$751,785.00	\$19,540,116.00	\$424,888.00		\$1,672,623.77	\$22,389,412.77	

CITY OF MANCHESTER
Schedule of Property in Possession of City
as of December 31, 1967

PUBLIC BUILDINGS					
	Lands	Buildings	Equipment and Supplies	Total	
City Hall	\$ 350,000.00	\$ 110,000.00	.....	\$ 460,000.00	
Mayor .....	.....	.....	10,677.07	10,677.07	
Aldermen .....	.....	.....	2,204.00	2,204.00	
Auditor .....	.....	.....	29,230.71	29,230.71	
Treasurer .....	.....	.....	11,563.08	11,563.08	
Parking Meter .....	.....	.....	154,546.47	154,546.47	
Tax Collector .....	.....	.....	20,408.48	20,408.48	
Assessors .....	.....	.....	78,366.00	78,366.00	
City Clerk .....	.....	.....	31,730.97	31,730.97	
Board of Registrars .....	.....	.....	2,111.00	2,111.00	
Planning Board .....	.....	.....	27,205.28	27,205.28	
Housing Code .....	.....	.....	19,731.95	19,731.95	
Personnel .....	.....	.....	2,849.71	2,849.71	
Zoning Board of Adjustment .....	.....	.....	1,132.32	1,132.32	
City Hall, Auditorium and Janitor's Supplies .....	.....	.....	4,516.93	4,516.93	
Building Department (Office) .....	.....	.....	20,230.46	20,230.46	
Welfare .....	.....	.....	8,763.23	8,763.23	
Purchasing Agent (not in use) .....	.....	.....	961.41	961.41	
City Solicitor, 48 Hanover Street .....	.....	.....	1,233.51	1,233.51	
Civil Defense, 1800 Elm Street .....	.....	.....	41,435.59	41,435.59	
Industrial Council, 57 Market Street .....	.....	.....	6,338.53	6,338.53	
Police Station, Chestnut Street	19,250.00	78,750.00	126,305.11	224,305.11	
Municipal Court .....	.....	.....	24,142.56	24,142.56	
Old Court House	27,000.00	28,000.00	332.00	55,332.00	
Health Department .....	.....	.....	24,049.78	24,049.78	
Probation Department .....	.....	.....	6,233.83	6,233.83	
Old Battery Building	2,000.00	18,000.00	19,619.40	39,619.40	
Highway Department, Garage and Inc.	60,000.00	440,000.00	1,367,744.20	1,867,744.20	
Carpenter Memorial Library	71,400.00	328,600.00	952,004.62	1,352,004.62	
Golf Course, Mammoth Road	132,200.00	24,000.00	52,911.52	209,111.52	
Public Scales, Franklin Street	93,000.00	7,000.00	1,180.25	101,180.25	
Sealer of Weights and Measures .....	.....	.....	2,336.02	2,336.02	
Water Department, 281 Lincoln St.	1,142,867.26	1,577,743.05	827,115.98	3,547,726.29	
Distribution System .....	.....	.....	9,617,446.65	9,617,446.65	
TOTALS	\$1,897,717.26	\$2,612,093.05	\$13,489,648.62	\$17,999,458.93	

CITY OF MANCHESTER
Schedule of Property in Possession of City
as of December 31, 1967

PARKS AND PLAYGROUNDS				Lands	Buildings	Equipment	Total
Concord Common, Soldiers' Monument				15,760.00	\$ 32,500.00	.....	32,500.00
Crystal Lake Bath House, Bodwell Road				114,000.00	9,130.00	.....	55,760.00
Derryfield Park, Bridge Street				7,000.00	.....	.....	123,130.00
Goff's Falls Park, Brown Avenue				50,000.00	.....	.....	7,000.00
Gossler Park, Blucher-Dubuque Streets				99,000.00	.....	.....	50,000.00
Hanover Common, Hanover Street .....				.....	4,500.00	.....	99,000.00
Hanover Common, Soldier's Monument				5,000.00	.....	.....	4,500.00
Harriman Park, Central-Hall-Lake Avenue				259,200.00	.....	.....	5,000.00
Hartnett Memorial Park Lot .....				.....	112,000.00	.....	259,200.00
Hunt Memorial Pool .....				.....	450,000.00	55,243.00	112,000.00
John Fitzgerald Kennedy Coliseum				80,141.00***	.....	.....	505,243.00
Kosciuszko Parking Lot				60,000.00*	.....	.....	80,141.00
Lafayette Park, Notre Dame Avenue .....				.....	15,000.00	.....	60,000.00
Lafayette Park, Ferdinand Gagnon Monument				50,000.00	50,000.00	.....	15,000.00
Livingston Park and Swimming Pool, Dorr's Pond				110,000.00	318,100.00	48,396.00	100,000.00
Gill Stadium, Valley Street				769,500.00	.....	.....	476,496.00
Merrimack Common, Elm Street .....				.....	25,000.00	.....	769,500.00
Merrimack Common, Soldier's Monument .....				.....	.....	.....	25,000.00
Merrimack Common, Public Comfort Station				30,900.00	15,000.00	387.00	25,000.00
Precourt Pond and Bath House (Nutt's Pond)				78,900.00	20,000.00	.....	15,387.00
Park Common, Lake Avenue				11,400.00	.....	.....	50,900.00
Park Common, Maple Street .....				.....	.....	.....	78,900.00
Parker, Walter M., McGregor Street				10,000.00	.....	.....	10,000.00
Pearl Street Parking Lot				331,322.00***	.....	.....	10,000.00
Prout Park, Young Street				22,300.00	.....	.....	331,322.00
Pulaski Park, Bridge Street				49,000.00	.....	.....	22,300.00
Queen City Playgrounds, Queen City-Brown Avenue .....				.....	35,000.00	.....	49,000.00
Recreation Grounds, Goffstown Road				10,000.00	.....	.....	35,000.00
Rock Rimmon Park and Swimming Pool				17,150.00	132,850.00	.....	10,000.00
Sheridan-Emmett Park, Lincoln to Union Streets				32,000.00	.....	.....	150,000.00
Simpson Park, North Dame-Coolidge Avenue				60,000.00	20,000.00	.....	32,000.00
Stark Park, North River Road .....				.....	40,000.00	.....	28,000.00
Stark Park, General John Stark Monument				11,000.00	.....	.....	80,000.00
Stevens Park, Lake Avenue-Mammoth Road				4,400.00	.....	.....	10,000.00
Stevens Pond, Bridge Street Extension				20,900.00	.....	.....	11,000.00
Sweeney Park, South Main Street .....				.....	4,000.00	.....	4,400.00
Sweeney Park, Soldier's Monument				14,395.00	175,000.00	.....	20,900.00
Taco Theodore Park, Head-Precourt Streets .....				.....	5,700.00	.....	4,000.00
Varney Memorial Monument (Derryfield Park)				183,000.00	.....	.....	189,395.00
Victory Park, Concord-Amherst Streets				33,000.00	57,000.00	.....	3,700.00
Wagner Memorial Park, Prospect-Myrtle Streets				8,585.00	.....	.....	183,000.00
West Side Park, Wheelock Street				1,900.00	100.00	.....	90,000.00
Howe and Shasta Streets (land for playgrounds)				.....	.....	.....	8,585.00
Parks and Recreation, Supplies and Equipment				7,500.00	.....	231,468.48	2,000.00
Front Black Brook Pond				500.00	.....	.....	231,468.48
Goffstown Road, Rear .....				.....	14,000.00	.....	7,500.00
John F. Kennedy Coliseum — Locker Room .....				.....	.....	.....	500.00
TOTALS				\$2,595,753.00	\$1,574,880.00	\$335,494.48	14,000.00
							\$4,506,127.48

* Improvements \$ 25,104.00
 ** Improvements \$14,800.00
 *** Improvements \$141,633.00

CITY OF MANCHESTER

Schedule of Property in Possession of City
as of December 31, 1967

MISCELLANEOUS				
	Lands	Buildings	Equipment	Total
Ward 3, Nashua-Maple	\$ 2,590.00	\$ 8,500.00	.....	\$ 11,090.00
Ward 5, Lake Avenue	1,500.00	5,000.00	.....	6,500.00
Ward 11, Clinton Street	700.00	4,300.00	.....	5,000.00
Manchester Airport Authority, Woodland Avenue	93,720.00	863,440.00	\$ 11,788.06	898,948.06
Property Deeded to City	20,675.00	650.00	.....	20,725.00
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
Various Locations (Homes for the Elderly)	59,825.00	900,000.00	.....	959,825.00
Land North Side Lake Avenue	59,925.00	.....	.....	59,925.00
Lands and Buildings	90,025.00	181,805.00	.....	271,830.00
Land South of Bridge Street	12,405.00	.....	.....	12,405.00
Industrial Park Land Brown Ave	6,475.00	.....	.....	6,475.00
TOTALS	\$478,475.00	\$5,818,390.00	\$ 11,788.06	\$6,308,653.06

GENERAL SUMMARY				
	Bridges	Lands	Buildings	Books
City Bridges	\$3,484,700.00	.....	.....	.....
City Cemeteries .....	.....	\$ 973,245.00	\$ 103,890.00	.....
Fire Stations .....	.....	71,450.00	505,100.00	.....
Schools .....	.....	751,785.00	19,540,116.00	.....
Public Buildings .....	.....	1,897,717.26	2,612,093.05	\$424,888.00
Parks and Recreation .....	.....	2,595,753.00	1,574,880.00	.....
Miscellaneous .....	.....	478,475.00	5,818,390.00	.....
TOTALS	\$3,484,700.00	\$6,768,425.26	\$30,154,469.05	\$424,888.00
			\$16,175,040.59	\$57,007,522.90

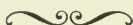
City of Manchester

NEW HAMPSHIRE

AUDIT REPORT

FOR THE YEAR ENDED

DECEMBER 31, 1967



LEONARD D. RICCIO

Certified Public Accountant

MANCHESTER, NEW HAMPSHIRE

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November 27, 1968

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

GENTLEMEN:

At your request, I have audited the books and underlying records of the City of Manchester for the year ended December 31, 1967 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 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, reflects the financial condition of the City of Manchester as at the close of business December 31, 1967. The Balance Sheet also includes Special and Restricted Funds. The increases and decreases in the various accounts in the year 1966 and 1967 are shown on Exhibit L.

CASH ON HAND AND IN BANKS — \$5,983,180.19

The cash on hand was verified by count while the cash in the various banks was verified by both the bank statements and the independent confirmations received directly from the depositories.

A substantial number of checks issued and 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 Treas-

urer's records of receipts and disbursements were in agreement with the Auditor's Office as well as the records maintained in the various departments.

Inasmuch as the City Treasurer's Office cash account includes Revenue and Non-Revenue Cash, the bank reconciliation encompasses both of these accounts. Although Revenue Account Cash is shown as \$5,983,180.19, the Non-Revenue Account discloses an overdraft of \$2,775,059.76 as indicated on Exhibit A, Schedule 1 and Exhibit B. In evaluating the cash position of the City, the overdraft must be taken into consideration because of its materiality in relation to the cash shown in the Revenue Account. The actual cash balance therefore available for expenditures for both Revenue and Non-Revenue is \$3,208,120.43 as shown on Exhibit A, Schedule 1.

TAXES RECEIVABLE — \$1,120,202.62

The Property and Poll Tax Warrants for the year were completely footed and proved to the records of the Auditor's Office as well as the records in the Tax Collector's Office. Additional assessments and abatements were examined for proper authorization.

Several hundred verification letters were mailed requesting confirmation of the outstanding balances and any differences reported to me were thoroughly investigated and satisfactorily explained. Postings of the tax receipts to the various tax ledgers were test checked. Exhibit A, Schedule 2 discloses the difference between the controlling account and the balances verified May 31, 1968.

HEAD TAXES — \$85,875.00

The Head Tax Warrant was also proved to the control in the Auditor's and Tax Collector's Office. These taxes are payable to the State of New Hampshire when collected. Cash receipt postings to the tax ledgers were spot checked.

TAX TITLES — \$142,353.20

TAX DEEDS — \$6,260.38

The above captions represent property acquired because of nonpayment of taxes. Requests for confirmation were mailed to verify the outstanding balances in the Tax Titles Account.

ACCOUNTS RECEIVABLE — \$193,232.21

Of the \$193,232.21 Accounts Receivable, \$103,249.36 was due from various City departments and \$89,982.85 from others. No independent confirmation was sought on the outstanding balances although the records of the City Auditor and the departments involved supporting the Accounts Receivable balances were examined.

ACCOUNTS RECEIVABLE — WATER WORKS — \$120,520.62

Exhibit A, Schedule 5 shows the activity in the Accounts Receivable — Water Works and the difference between the control and the amount verified. A substantial number of verification letters were mailed requesting confirmation of the outstanding balances which were listed as of September 30, 1968. A large number replied concurring with the balances as reflected in the books. Charges and credits to the ledger cards were tested and in my opinion the Accounts Receivable are fairly stated.

TEMPORARY REVENUE LOANS — \$2,000,000.00

The above liability represents two notes of \$1,000,000.00 each, awarded to the Amoskeag National Bank, dated December 28, 1967, due and paid July 18, 1968.

BOND ANTICIPATION NOTES — \$4,000,000.00

This liability represents a note payable awarded to the Industrial National Bank of Rhode Island, dated December 15, 1967, due and paid March 12, 1968.

ACCOUNTS PAYABLE AND ACCRUALS — \$792,349.35

Exhibit A, Schedule 6 details the outstanding bills at the end of the year. Departmental commitments for both bills and payrolls were accrued at the end of the year with corresponding charges to the departmental appropriations.

REVENUE APPROPRIATION BALANCES — \$347,183.42

The Board of Mayor and Aldermen approved the balances carried forward to 1968 as shown on Exhibit G.

WATER REVENUE — \$120,520.62

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

1968 REVENUE COLLECTED IN ADVANCE — \$12,586.24

The 1968 permits and fees collected in 1967 are included in the above amount.

TAILINGS — \$8,466.77

The above caption represents the outstanding checks for wages, fees and miscellaneous items transferred to the Tailings Account.

OTHER FUNDS — \$16,777.01

Cash for these items is included in the caption "Cash Unavailable for City Purposes". No portion of the Cafeteria Fund was audited since the City merely acts as a depository for this account.

PARKING METERS — \$158,175.85

Exhibit A, Schedule 8 summarizes the receipts and expenditures of the Parking Meter Account for the year 1967. Disbursements from this account are limited to parking meters and traffic control expenditures. This cash is unavailable for City purposes.

REVENUE OF 1967 AND PRIOR YEARS (DEFICIT) — \$—4,132.33

Changes in this account are shown on Exhibit A, Schedule 9. A summary of the operation for the current year is shown on Schedule 9A while the activity in the Estimated Revenue Account is disclosed on Schedule 9B, both of which are transferred to the Surplus Account.

The decrease in the Surplus Account from \$514,116.95 to a deficit of \$4,132.33 was largely attributable to the transfer of \$250,572.75 to the 1967 Budgetary Credits, the transfer of \$125,000.00 to the Highway Department and the excess appropriation of \$159,898.04 over Budgetary Credits.

By making these transfers and appropriations, the Board of Mayor and Aldermen have eliminated the surplus of \$514,116.95 and created a deficit of \$4,132.33. After the Budget is adopted, additional appropriations should be kept to a minimum and then made only from current revenue if there is an excess in the current Revenue Account. When it becomes necessary to appropriate from Surplus (Revenue Prior Years), consideration should be given not only to the effect on the Surplus Account but also to its effect on the cash position of the City. Appropriations charged to the Surplus Account are not reflected in the tax rate and when City funds are insufficient, it necessarily means the appropriations are financed with borrowed money which in my opinion is undesirable.

It is to be noted that while Cash in the Bank and Invested Fund was \$3,208,120.43 and Taxes Receivable was \$1,120,202.62, totalling \$4,328,323.05, the Balance Sheet discloses Temporary Revenue Loans and Bond Anticipation Notes of \$6,000,000.00.

The following is a comparison of the Budgetary Credits showing the ratio of Tax Levies and Estimated Revenue:

	1966	%	1967	%
Property Taxes	\$12,551,119.10	83.53	\$13,024,070.46	82.04
Poll and National				
Bank Stock Taxes	85,392.00	.57	89,177.28	.56
	<u>12,636,511.10</u>	<u>84.10</u>	<u>13,113,247.74</u>	<u>82.60</u>
Estimated Revenue	2,240,430.77	14.91	2,510,801.61	15.82
From Surplus	148,066.51	.99	250,572.75	1.58
	<u>\$15,025,008.38</u>	<u>100.00</u>	<u>\$15,874,622.10</u>	<u>100.00</u>

BALANCE SHEET — NON-REVENUE ACCOUNTS

EXHIBIT B

CASH IN BANKS — OVERDRAFT — \$2,775,059.76

The Non-Revenue Accounts Balance Sheet shows a cash overdraft of \$2,775,059.76 which was reconciled along with the Cash in the Banks, Revenue Accounts.

The Notes Payable totalling \$67,630.97 held by the Merchants National Bank, were due and paid on April 30, 1968.

Exhibit H details the Unexpended Non-Revenue Appropriations of \$2,759,056.55.

BALANCE SHEET — GENERAL INDEBTEDNESS

EXHIBIT C

The Balance Sheet, General Indebtedness, discloses the City's liability with respect to borrowings as at December 31, 1967.

NET BONDED DEBT — \$19,650,000.00

All bonds and coupons cancelled during the year were compared with the bond and coupon records and any items outstanding at the end of the year were reconciled to the bank verification.

A summary of the General Indebtedness principal payments and interest charges for the preceding years is shown as follows:

Year	Bonds Outstanding End of Year	New Loans	Principal Payments	Interest Charges
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
1961	8,392,000.00	1,510,000.00	556,000.00	219,743.00
1962	8,873,000.00	1,095,000.00	614,000.00	256,140.50
1963	9,507,000.00	1,273,000.00	639,000.00	270,846.50
1964	8,758,000.00	—0—	749,000.00	291,988.50
1965	17,554,000.00	9,525,000.00	729,000.00	271,095.00
1966	16,325,000.00	—0—	1,229,000.00	574,141.50
1967	19,650,000.00	4,520,000.00	1,195,000.00	570,419.00

BALANCE SHEET — TRUST AND INVESTMENT FUNDS

EXHIBIT D

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

The Cemetery Trust Funds are held by the Amoskeag Trust Company as agents for the Trustees of the Cemetery Funds. I obtained a certificate from a responsible trust officer that the Securities and Investments totalling \$1,527,604.52 are held by them as agents.

The cash on deposit in the various savings accounts was verified by examination of the passbooks and by direct confirmation with the depositories.

The Securities in the Library Funds were examined in the presence of the Trustees of the Trust Funds.

CASH RECEIPTS AND DISBURSEMENTS

EXHIBITS E AND F

The classification of the Cash Receipts and Disbursements of the Revenue and Non-Revenue Accounts are detailed on Exhibits E and F. The City Treasurer's reports of the cash received and the Treasury Warrants were checked in detail to the cashbook. Invoices for a period of several months were also checked.

STATEMENT OF BUDGETARY APPROPRIATIONS

AND EXPENDITURES

REVENUE AND NON-REVENUE

EXHIBITS G AND H

The above Exhibits disclose the activity of the Appropriations Account and the unexpended balances either transferred to Surplus or carried to 1968.

DEPARTMENTAL COMMENTS

HIGHWAY DEPARTMENT

The financial ledger of the Highway Department, from which Exhibits I and J were prepared, is in agreement with the balances in the City Auditor's Office.

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 checks were compared with the cash disbursements records and the cash receipts were traced to the bank deposits.

ASSESSOR

The detail Property Tax Warrant for the year 1967 issued by the Assessor's Office was proved to the controlling account and the tax rate of \$74.80 per \$1,000 was confirmed by direct correspondence with the New Hampshire State Tax Commission. The Poll and Head Tax Warrants were also proved.

TAX COLLECTOR

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

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

	<u>Property</u>	<u>Poll</u>
Tax Levy — 1967	\$13,036,405.74	\$76,842.00
Additional Assessment and Charges	8,715.01	884.00
	<hr/>	<hr/>
	13,045,120.75	77,726.00
Cash Collected, Discounts and Abatements	12,026,832.50	49,860.00
	<hr/>	<hr/>
Percent Collected	92.19%	64.15%
Percent Collected in 1966	90.63%	67.70%

CITY CLERK

A comprehensive test was made of the receipts and cash records in the office of the City Clerk which includes licenses, permits and other fees collected.

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, 1967. 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, 1967 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, 1967
EXHIBIT A

Schedule Number		ASSETS	
1	Cash on Hand and in Banks:		
	Custody of City Treasurer		
	Cash	\$5,536,158.60	
	Unavailable for City Purposes	447,021.59	
			\$5,983,180.19
	In Hands of City Officials		
	Water Works	300.00	
	City Clerk	400.00	
	Tax Collector	500.00	
	Schools	100.00	
	Manchester High School Athletics	1,200.00	
	Building	50.00	
	Board of Recreation ..	100.00	
			2,650.00
			\$5,985,830.19
2	Taxes Receivable:		
	Levy of 1960	\$ 3,444.92	
	Levy of 1961	3,364.00	
	Levy of 1962	3,364.00	
	Levy of 1963	3,862.70	
	Levy of 1964	24,974.39	
	Levy of 1965	5,585.98	
	Levy of 1966	29,452.38	
	Levy of 1967	1,046,154.25	
			1,120,202.62
2	Head Taxes (Collectible for the State of New Hampshire)		
	Levy of 1965	—85.00	
	Levy of 1966	5.00	
	Levy of 1967	85,955.00	
			85,875.00
3	Tax Titles — City		142,353.20
3	Tax Deeds		6,260.38
4	Accounts Receivable — Regular	89,982.85	
	Accounts Receivable — City Departments	103,249.36	
			193,232.21
5	Water Works:		
	Accounts Receivable		120,520.62
	TOTAL ASSETS		\$7,654,274.22

CITY OF MANCHESTER

BALANCE SHEET

Revenue Accounts

As at December 31, 1967

EXHIBIT A

LIABILITIES

Schedule
Number

6	Current Debt:		
	Temporary Revenue Loans	\$2,000,000.00	
	Bond Anticipation Notes	4,000,000.00	
	Accounts Payable and Accruals	792,349.35	
	U. S. Savings Bonds Deductions	1,512.00	
	Teachers Retirement	22,645.79	
	Teachers Social Security	36,433.82	
	Social Security Deductions — Regular	44,659.89	
			\$6,897,600.85
7	Revenue Appropriation Balances		
	To 1967 (Exhibit G)		347,183.42
	Water Works:		
	Water Revenue (Reserve for		
	Appropriation When Collected)		120,520.62
	1968 Revenue Collected in Advance		12,586.24
	Tailings		8,466.77
	Other Funds:		
	Manchester High Athletic Fund	7,520.38	
	Cafeteria Fund	4,390.50	
	Library Fines	4,866.13	
			16,777.01
	Highway Layout Manchester		
	U. S. 305 (1) C-4331		604.29
	State of New Hampshire Head Taxes		
	Collected But Not Remitted to State:		
	Taxes	10,215.00	
	Cost	321.50	
		10,536.50	
	Billed But Not Collected—1967 Levy	85,955.00	
			96,491.50
8	Parking Meters		158,175.85
9	Revenue of 1967 and Prior Years (Deficit)		—4,132.33
	TOTAL LIABILITIES		\$7,654,274.22

CITY OF MANCHESTER
SCHEDULE OF CASH BALANCE

Revenue and Non-Revenue Cash

As at December 31, 1967

EXHIBIT A — SCHEDULE 1

Cash on Deposit December 31, 1967

Merchants National Bank	\$1,033,198.54	
Amoskeag National Bank	1,701,379.44	
Manchester National Bank	30,507.88	
Merchants National Bank — Savings Account	56,977.00	
		<u>\$2,822,062.86</u>

Invested Funds	340,000.00
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Cash on Hand December 31, 1967	46,057.57
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TOTAL CASH AND INVESTED FUNDS	<u>\$3,208,120.43</u>
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To Be Applied as Follows

Revenue Cash Invested Funds — Exhibit A ..	5,983,180.19
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Non-Revenue Cash — Overdraft —	
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Exhibit B	—2,775,059.76
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	<u>\$3,208,120.43</u>
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Revenue Cash Composition

Water Works Cash	106,624.25
Cafeteria Fund	4,390.50
Social Security — Regular	44,659.89
U. S. Savings Bonds	1,512.00
Teacher Retirement	22,645.79
Teachers Social Security	36,433.82
Parking Meters	158,175.85
Manchester High Athletic Fund	7,520.38
Head Tax Cash	10,536.50
Library Fines	4,866.13
Neighborhood Youth Corps	49,656.48
	<u></u>

Cash Unavailable for City Purposes	447,021.59
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Cash	5,536,158.60
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EXHIBIT A	<u>\$5,983,180.19</u>
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CITY OF MANCHESTER
TREASURER'S DEPARTMENT
CASH RECEIPTS AND DISBURSEMENTS
For the Fiscal Year Ended December 31, 1967
EXHIBIT A — SCHEDULE 1A

	Balance First Of Month	Receipts	Disbursements	Balance End of Month
January	\$ 3,440,525.21	\$ 2,838,855.88	\$ 2,370,211.58	\$ 3,909,169.51
February	3,909,169.51	4,761,995.04	2,047,195.18	6,623,969.37
March	6,623,969.37	1,005,230.49	2,180,342.04	5,448,857.82
April	5,448,857.82	5,784,601.92	4,851,984.17	6,381,475.57
May	6,381,475.57	4,604,396.67	2,402,956.25	8,582,915.99
June	8,582,915.99	998,585.49	3,007,324.80	6,574,176.68
July	6,574,176.68	767,746.51	2,914,786.09	4,427,137.10
August	4,427,137.10	11,033,811.07	4,834,038.51	10,626,909.66
September ..	10,626,909.66	1,161,920.25	2,454,110.21	9,334,719.70
October	9,334,719.70	1,287,112.03	2,746,701.09	7,875,130.64
November ..	7,875,130.64	3,296,396.95	2,400,341.06	8,771,186.53
December ..	8,771,186.53	9,673,043.19	15,236,109.29	3,208,120.43
Totals for the Year		\$47,213,695.49	\$47,446,100.27	
Balance:				
January 1, 1967 — Cash and Invested Funds	3,440,525.21			
December 31, 1967 — Cash and Invested Funds			3,208,120.43	
		<u>\$50,654,220.70</u>	<u>\$50,654,220.70</u>	

CITY OF
STATEMENT OF TAX
For the Fiscal Year
EXHIBIT A —

	1960	1961	1962	1963	1964
Balance January 1, 1967	\$3,446.12	\$3,483.20	\$3,769.82	\$4,165.99	\$25,844.21
<i>Charges</i>					
1967 Tax Warrant					
1967 National Bank Stock Tax ..		24.30	25.76	26.13	158.98
Additional Taxes Assessed					
Refunds on Overpayment and Corrections					
Total Charges	—0—	24.30	25.76	26.13	158.98
Total Charges and Balances	3,446.12	3,507.50	3,795.58	4,192.12	26,003.19
<i>Credits</i>					
Cash Collections		40.30	129.76	164.13	599.82
Abatements and Corrections	1.20	103.20	301.82	165.29	428.98
Discounts Allowed on Property Taxes					
Total Credits	1.20	143.50	431.58	329.42	1,028.80
BALANCE DECEMBER 31, 1967	\$3,444.92	\$3,364.00	\$3,364.00	\$3,862.70	\$24,974.39
Reconciliation December 31, 1967 to					
Balance December 31, 1967	3,444.92	3,364.00	3,364.00	3,862.70	24,974.39
Charges in 1968	—0—	—0—	9.00	7.10	7.35
	3,444.92	3,364.00	3,373.00	3,869.80	24,981.74
Credits in 1968	—0—	—0—	43.00	59.10	103.35
Balance May 31, 1968	3,444.92	3,364.00	3,330.00	3,810.70	24,878.39
Balance Verified per Detail	3,450.92	3,356.00	3,326.00	3,797.99	24,840.65
DIFFERENCES — Detail over or Short*	\$ 6.00	\$ 8.00*	\$ 4.00*	\$ 12.71*	\$ 37.74*

MANCHESTER

COLLECTOR'S DEPARTMENT

Ended December 31, 1967

SCHEDULE 2

1965	1966	Property	1967 Poll	Head Taxes 1966	1967
\$7,171.66	\$1,202,417.25			\$74,890.00	
		\$13,024,070.46	\$76,842.00		\$241,150.00
		12,335.28			
160.52	2,802.01	7,245.74	880.00	8,530.00	2,350.00
12.66	2,070.75	1,469.27	4.00	5.00	10.00
173.18	4,872.76	13,045,120.75	77,726.00	8,535.00	243,510.00
7,344.84	1,207,290.01	13,045,120.75	77,726.00	83,425.00	243,510.00
1,071.52	1,158,974.40	11,948,339.38	49,860.00	57,350.00	157,555.00
687.34	18,863.23	18,591.40		26,070.00	
		59,901.72			
1,758.86	1,177,837.63	12,026,832.50	49,860.00	83,420.00	157,555.00
\$5,585.98	\$ 29,452.38	\$ 1,018,288.25	\$27,866.00	\$ 5.00	\$ 85,955.00

May 31, 1968

5,585.98	29,452.38	1,018,288.25	27,866.00	5.00	85,955.00
89.27	6,559.56	6,020.30	2,296.00	390.00	6,280.00
5,675.25	36,011.94	1,024,308.55	30,162.00	395.00	92,235.00
179.33	7,075.81	1,005,000.10	16,528.00	390.00	53,230.00
5,495.92	28,936.13	19,308.45	13,634.00	5.00	39,005.00
5,161.95	28,903.19	19,358.75	13,618.00	—0—	38,995.00
\$ 333.97*	\$ 32.94*	\$ 50.30	\$ 16.00*	\$ 5.00*	\$ 10.00*

CITY OF MANCHESTER
 STATEMENT OF TAX TITLES AND TAX DEEDS
 For the Fiscal Year Ended December 31, 1967
 EXHIBIT A — SCHEDULE 3

	Tax Titles	Tax Deeds
Balance January 1, 1967	\$214,741.90	\$5,189.74
<i>Charges in 1967</i>		
Taxes Paid by City Transfers	127,486.05	2,390.70
Refunds		8.14
	342,227.95	7,588.58
<i>Credits in 1967</i>		
Cash	196,682.57	1,328.20
Abatements	853.60	
Transfer to Tax Deeds	2,338.58	
	199,874.75	1,328.20
Balance December 31, 1967	\$142,353.20	\$6,260.38

CITY OF MANCHESTER

SUMMARY OF DEPARTMENTAL ACCOUNTS
RECEIVABLE

For the Fiscal Year Ended December 31, 1967

EXHIBIT A — SCHEDULE 4

Department	Balance January 1, 1967	Charges	Credits	Balance December 31, 1967
Highway	\$62,144.64	\$202,264.52	\$190,406.66	\$ 74,002.50
School	1,421.60	405,614.45	324,501.28	82,534.77
Parks and Recreation		4,508.60	4,895.80	—387.20
Man. Airport Authority	4,719.18	52,286.19	51,642.47	5,362.90
Police	26,747.77	50,150.80	45,179.33	31,719.24
TOTALS	\$95,033.19	\$714,824.56	\$616,625.54	\$193,232.21

SUMMARY

Accounts Receivable — Regular	\$ 89,982.85
Accounts Receivable — City Departments	103,249.36
	<u>\$193,232.21</u>

CITY OF
SCHEDULE OF
For the Fiscal Year
EXHIBIT A —

	Zone 1	Zone 2	Zone 3
Balance January 1, 1967	\$ 70,851.59	\$ 2,542.31	\$ 9,920.37
Accounts Rendered 1967:			
First Quarter	69,879.18	81,853.30	59,313.71
Second Quarter	72,666.76	80,136.70	58,391.77
Third Quarter	71,270.93	92,472.92	69,310.12
Fourth Quarter	81,412.16	90,934.20	62,034.30
Total Charges	295,229.03	345,397.12	249,049.90
Total Charges and Balances	366,080.62	347,939.43	258,970.27
Credits in 1967:			
Cash	293,178.76	344,971.69	246,479.92
Abatements and Adjustments	450.79	1,281.97	972.34
Total Credits	293,629.55	346,253.66	247,452.26
BALANCE DECEMBER 31, 1967	<u>\$ 72,451.07</u>	<u>\$ 1,685.77</u>	<u>\$ 11,518.01</u>
Reconciliation December 31, 1967			
Balance December 31, 1967	72,451.07	1,685.77	11,518.01
Charges in 1968	145,555.60	265,014.46	197,117.95
	218,006.67	266,700.23	208,635.96
Credits in 1968	217,219.54	264,399.14	195,907.90
	787.13	2,301.09	12,728.06
Balances September 30, 1968	692.46	2,423.90	12,719.54
DIFFERENCES — Detail Over or Short*	<u>\$ 94.67*</u>	<u>\$ 122.81</u>	<u>\$ 8.52*</u>

MANCHESTER

WATER WORKS

Ended December 31, 1967

SCHEDULE 5

Zone 4	Industrial	Building	Miscellaneous	Fire Protection Charges	Extension Receivable	Total
\$ 4,665.34	\$ 17,168.95		\$ 15,439.23	\$11,709.00		\$ 132,296.79
16,178.48	44,020.56	\$ 8.00	18,292.05	11,508.00		301,053.28
16,380.68	49,396.95	81.00	26,706.82	11,764.00		315,524.68
18,366.94	52,782.35	123.00	15,097.89	119.00	\$ 74.00	319,617.15
17,897.20	48,598.92	118.00	24,533.12	11,507.00	216.50	337,251.40
68,823.30	194,798.78	330.00	84,629.88	34,898.00	290.50	1,273,446.51
73,488.64	211,967.73	330.00	100,069.11	46,607.00	290.50	1,405,743.30
66,436.09	191,773.10	330.00	89,547.83	46,239.00	290.50	1,279,246.89
85.25	289.68		2,727.76	168.00		5,975.79
66,521.34	192,062.78	330.00	92,275.59	46,407.00	290.50	1,285,222.68
\$ 6,967.30	\$ 19,904.95	\$ —0—	\$ 7,793.52	\$ 200.00	\$ —0—	\$ 120,520.62
to September 30, 1968						
6,967.30	19,904.95		7,793.52	200.00	—0—	120,520.62
41,127.02	160,485.87	433.00	161,452.86	35,542.00	3,021.09	1,009,749.85
48,094.32	180,390.82	433.00	169,246.38	35,742.00	3,021.09	1,130,270.47
42,402.91	151,876.31	433.00	148,228.79	35,458.00	3,021.09	1,058,946.68
5,691.41	28,514.51	—0—	21,017.59	284.00	—0—	71,323.79
5,689.11	28,514.51	—0—	21,017.59	284.00	—0—	71,341.11
\$ 2.30*	\$ —0—	\$ —0—	\$ —0—	\$ —0—	\$ —0—	\$ 17.32*

CITY OF MANCHESTER
 SCHEDULE OF LIABILITIES
 As at December 31, 1967
 EXHIBIT A — SCHEDULE 6

Revenue Accounts

	Amount
Mayor	\$ 458.79
Aldermen	570.89
Coordinator of Development	346.15
Auditor	1,190.46
Data Processing	1,984.10
Treasurer	917.91
Tax Collector	932.06
Assessor	1,661.65
Solicitor	458.96
City Clerk	1,894.55
Board of Registrars	200.96
Planning Board	514.30
Civil Defense	626.68
City Hall	1,017.84
Old Court House	435.95
Public Comfort Station	468.28
Industrial Council	1,574.15
Board of Adjustment	22.59
Housing Code	1,041.83
Police	44,472.23
William J. Moore Center	107.10
Probation	878.51
Fire	63,517.73
Sealer of Weights and Measures	210.92
Community Renewal Program	1,487.74
Health	4,107.43
Cervical Cancer Screening Program	196.11
City Physician	309.22
Building Department	2,405.64
School Fire Safety Improvements	3,938.60
Building Maintenance	3,945.79
Building Permanent Improvements	1,053.50
District Court	1,609.54
Highway	113,241.66

CITY OF MANCHESTER
SCHEDULE OF LIABILITIES

As at December 31, 1967

EXHIBIT A — SCHEDULE 6 — *Concluded*

Revenue Accounts

Street Lighting	21,092.33
Welfare	27,962.66
Old Age Assistance	54,364.18
Permanent Disabled	10,987.97
Schools	99,063.52
Title I Elementary and Secondary Act	3,221.03
Title IIB Economical Opportunity Act	492.58
Title II — ESEA	1,091.95
Title III	554.29
City Library	9,416.42
New Sewers	1,319.15
Parks and Recreation Commission	13,019.54
Permanent Improvements (Parks and Recreation)	15,938.72
Transportation Study	14,370.00
Personnel	782.35
Manchester Airport Authority	6,601.79
Pensions	5,043.35
Incidentals	1,650.57
Refunds	52.27
Teachers State Pension Fund	79,101.39
Social Security	66,533.34
Damages and Claims	15.00
Water Department	72,973.99
Public Scales	137.82
Cemeteries	4,211.38
Public Prosecution	145.49
Community Action Program	5,113.62
Neighborhood Youth Corps	5,708.66
Longevity Pay Fund	6,791.24
Patriotic Purposes	239.00
Membership Municipal Association	450.00
Project Head Start	1,161.00
New Careers — C.A.P.	4,942.93
TOTAL ACCOUNTS PAYABLE	\$792,349.35

CITY OF MANCHESTER
SUMMARY OF REVENUE APPROPRIATION
ACCOUNT
For the Year Ended December 31, 1967
EXHIBIT A — SCHEDULE 7

Balance Brought Forward From 1966	\$ 449,891.28
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Add

Appropriation	\$15,874,622.10
Additional Appropriation	332,943.40
Cash Receipts	1,403,031.58
Transfers from Non-Revenue Accounts	134,256.90
Water Department Cash Receipts	1,273,674.67
Accounts Receivable Billings	255,835.10
Appropriation Overdrafts	122,285.93
	19,396,649.68
	19,846,540.96

Deduct

Cash Disbursements	18,415,963.72
Accounts Payable December 31, 1967	792,349.35
Abatements and Corrections	102,887.34
Unexpended Salaries	93,367.38
Interest on Temporary Loans	94,789.75
	19,499,357.54

BALANCE CARRIED FORWARD TO

1968 (EXHIBIT A)	\$ 347,183.42
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CITY OF MANCHESTER
 STATEMENT OF PARKING METER FUND
 For the Fiscal Year Ended December 31, 1967
 EXHIBIT A — SCHEDULE 8

Cash Balance January 1, 1967	\$160,655.42
<i>Add Receipts</i>	
Parking Meter Collections	\$233,218.82
Hood Revenue	248.15
Refunds and Rolled Coins	1,405.63
	234,872.60
	395,528.02
<i>Deduct Disbursements</i>	
Treasurer's Office:	
Salaries	\$ 45,357.85
Bills	5,589.96
	50,947.81
Police Department:	
Salaries	44,844.33
Highway Department:	
Expenses	110,721.00
Traffic Engineer:	
Salaries	1,800.00
Other Expenses:	
Lights	18,914.25
Other Expenses	1,268.02
Taxes on Parking Lot	1,658.76
Traffic Equipment and Supplies	6,754.00
	28,595.03
	236,908.17
CASH BALANCE DECEMBER 31, 1967	\$158,619.85
Cash in Bank	158,175.85
Petty Cash — Parking Lot Attendants	444.00
	\$158,619.85

CITY OF MANCHESTER
STATEMENT OF REVENUE OF 1967
AND PRIOR YEARS

For the Fiscal Year Ended December 31, 1967

EXHIBIT A — SCHEDULE 9

Balance January 1, 1967	\$514,116.95
<i>Add Revenue Credits</i>	
Cash Receipts	\$ 13,793.13
Additional Warrants:	
Property Taxes	\$ 941.70
Poll Taxes	2,266.00
	3,207.70
Other Transfers	578.36
	17,579.19
Total Credits	531,696.14
<i>Deduct Revenue Charges</i>	
Transfers to 1967 Appropriations	250,572.75
Transfers to Highway Department	125,000.00
Abatements and Corrections	
of Prior Years Charges	357.68
Excess Appropriations Over	
Budgetary Credits (Schedule 9A)	159,898.04
	535,828.47
BALANCE DECEMBER 31, 1967 (EXHIBIT A)	\$—4,132.33

CITY OF MANCHESTER

STATEMENT OF REVENUE OF 1967

For the Fiscal Year Ended December 31, 1967

EXHIBIT A — SCHEDULE 9A

Budgetary Credits

Current Year Tax Warrant:

Property Taxes	\$13,024,070.46	
Poll Taxes	76,842.00	
National Bank Stock Tax	12,335.28	
		<hr/> \$13,113,247.74

Estimated Revenue 2,510,801.61

Add Excess Actual Revenue

Over Estimated Revenue

(Schedule 9B) 68,838.17

2,579,639.78

Transfer from Surplus 250,572.75

Total Budgetary Credits 15,943,460.27*Budgetary Appropriations*

Appropriations 15,136,154.00

Hillsborough County Tax 738,468.10

Additional Appropriations 207,943.40

Appropriation Overdrafts 28,918.55

16,111,484.05

—168,023.78*Other Credits*

Additional Warrants:

Property Taxes 7,245.74

Poll Taxes 880.00

8,125.74

EXCESS APPROPRIATIONS OVER BUDGETARY

CREDITS REVENUE OF 1967 AND PRIOR YEARS

(SCHEDULE 9) \$ 159,898.04

CITY OF MANCHESTER
STATEMENT OF ESTIMATED REVENUE
For the Fiscal Year Ended December 31, 1967
EXHIBIT A — SCHEDULE 9B

Budgetary Estimate		\$2,510,801.61
Cash Receipts (See Exhibit E)	\$2,081,513.00	
1967 Sunday Permits Collected in 1966	8,843.64	
Accounts Receivable Billing:		
School	\$405,557.45	
Recreation and Aviation	1,783.54	
Airport Authority	51,692.89	
Title I	2,373.60	
Excess Receipts —		
Sales Tax Deeded Property	1,006.62	
Interest on Temporary and		
General Loans	94,938.36	
		557,352.46
		<hr/>
		2,647,709.10
<i>Deduct Other Charges</i>		
Abatements of Accounts		
Receivable	10,542.00	
City Share Sale of Lots		
and Graves	24,075.00	
Other Refunds and Corrections	152.32	
School Site Notes	33,300.00	
		<hr/>
		68,069.32
		<hr/>
		2,579,639.78
		<hr/>
EXCESS ACTUAL REVENUE OVER ESTIMATED REVENUE		
(EXHIBIT A — SCHEDULE 9A)	\$	68,838.17

BALANCE SHEET

Non-Revenue Accounts

As at December 31, 1967

EXHIBIT B

ASSETS

Loans Authorized	\$5,795,000.00
School Sites	67,630.97
	<hr/>
TOTAL ASSETS	\$5,862,630.97
	<hr/> <hr/>

LIABILITIES

Cash in Bank — Overdraft	\$2,775,059.76
Accounts Payable and Accruals	260,883.69
Notes Payable	67,630.97
Unexpended Non-Revenue Appropriations (Exhibit H)	2,759,056.55
	<hr/>
TOTAL LIABILITIES	\$5,862,630.97

CITY OF MANCHESTER
BALANCE SHEET
GENERAL INDEBTEDNESS
As at December 31, 1967
EXHIBIT C

ASSETS	
Net Bonded Debt:	
Bonds	\$19,650,000.00
TOTAL ASSETS	<u>\$19,650,000.00</u>
LIABILITIES	
Serial Bonds:	
Highways	\$ 382,861.93
Sewers	1,610,034.46
Bridges	199,398.34
Parks and Playgrounds	159,435.78
Recreation	81,897.13
Library	7,194.84
Fire	114,013.84
School	12,353,027.38
New Highways	510,000.00
Pearl Street Project	342,500.00
Ice Skating Arena	381,310.88
Spruce Street Development Project	416,164.40
Manchester Municipal Airport	187,302.76
Construction Flat Iron Project	604,858.26
Downtown 1A Redevelopment Project	260,000.00
Brown Avenue Industrial Park	1,000,000.00
Amoskeag Millyard Project	500,000.00
Water Permanent Improvements	540,000.00
TOTAL LIABILITIES (EXHIBIT C — SCHEDULE 1)	<u>\$19,650,000.00</u>

CITY OF MANCHESTER

SCHEDULE OF BONDS OUTSTANDING

As at December 31, 1967

EXHIBIT C — SCHEDULE 1

Description	Date of Issue	Date of Maturity	(Years)	Rate	Original Amount	Outstanding December 31, 1967
	1, 1948	Aug. 1, 1967-68	20	2%	\$185,000.00	\$ 9,000.00
Bridge and Sewer Construction	Aug.					
Bridge, Highway and Sewer Construction	Sept.	1, 1949 Sept. 1, 1967-69	20	1 3/4%	305,000.00	30,000.00
Bridge and Sewer Construction	Sept.	1, 1950 Sept. 1, 1967-70	20	1 1/2%	175,000.00	24,000.00
Bridge and Sewer Construction	Sept.	1, 1951 Sept. 1, 1967-71	20	1 3/4%	175,000.00	20,000.00
Highway and Sewer Construction	Sept.	1, 1952 Sept. 1, 1967-72	20	2 1/5%	270,000.00	65,000.00
Highway and Sewer Construction	Sept.	1, 1953 Sept. 1, 1967-73	20	2 1/10%	200,000.00	60,000.00
New Bridges	Sept.	1, 1953 Sept. 1, 1967-73	20	2 1/10%	600,000.00	180,000.00
Sewer Construction	Sept.	1, 1954 Sept. 1, 1967-74	20	1 8/10%	100,000.00	35,000.00
School Construction	Sept.	1, 1954 Sept. 1, 1967-74	20	1 8/10%	750,000.00	245,000.00
New Sewer and Highway	Nov.	1, 1955 Nov. 1, 1967-75	10	2 4/10%	110,000.00	40,000.00
School Construction	Nov.	1, 1955 Nov. 1, 1967-75	20	2 4/10%	430,000.00	160,000.00
New Sewer and Highway Construction	Oct.	1, 1958 Oct. 1, 1967-68	10	3 1/4%	275,000.00	25,000.00
School Construction and Improvement	Oct.	1, 1958 Oct. 1, 1967-68	20	3 1/4%	1,100,000.00	605,000.00
New Memorial High School	Sept.	1, 1959 Sept. 1, 1967-79	20	3 1/10%	2,800,000.00	1,680,000.00
School Construction and Equipment	May	1, 1960 May 1, 1967-70	10	3 1/2%	80,000.00	24,000.00

SCHEDULE OF BONDS OUTSTANDING
EXHIBIT C — SCHEDULE 1 — *Concluded*

ANNUAL OFFICIAL REPORT						
Description	Date of Issue	Date of Maturity	(Years)	Rate	Original Amount	Outstanding December 31, 1967
Municipal Improvements	May 1, 1960	May 1, 1967-80	20	3 1/2%	\$1,040,000.00	\$676,000.00
Municipal Improvements and Equipment	Sept. 1, 1961	Sept. 1, 1967-81	20	3 4/10%	960,000.00	672,000.00
Municipal Improvements and Equipment	Sept. 1, 1961	Sept. 1, 1967-81	20	3 4/10%	550,000.00	382,000.00
Municipal Improvements						
Loan Bonds	Nov. 1, 1962	Nov. 1, 1967-82	20	2 9/10%	1,095,000.00	820,000.00
Permanent Public Improvement and Equipment Bonds	Dec. 1, 1963	Dec. 1, 1967-84	20	3 1/10%	698,000.00	558,000.00
Permanent Public Improvement Bonds	Dec. 1, 1963	Dec. 1, 1967-74	10	3 1/10%	575,000.00	335,000.00
School Bonds	Nov. 1, 1965	Nov. 1, 1967-84	19	3 4/10%	7,500,000.00	6,710,000.00
Permanent Improvements and Equipment Bonds	Nov. 1, 1965	Nov. 1, 1967-85	20	3 4/10%	1,725,000.00	1,515,000.00
Urban Redevelopment Bonds	Nov. 1, 1965	Nov. 1, 1967-84	19	3 4/10%	300,000.00	260,000.00
New Sewers	April 1, 1967	April 1, 1968-82	15	3 5/10%	350,000.00	350,000.00
Brown Avenue Industrial Park, Amoskeag Millyard Urban Renewal Project	April 1, 1967	April 1, 1968-82	15	3 5/10%	1,630,000.00	1,630,000.00
Water Improvements	April 1, 1967	April 1, 1968-82	15	3 5/10%	540,000.00	540,000.00
Schools	Aug. 1, 1967	Aug. 1, 1968-82	15	3 9/10%	2,000,000.00	2,000,000.00
TOTAL SERIAL BONDS						\$19,650,000.00

CITY OF MANCHESTER
STATEMENT OF BONDS AUTHORIZED AND ISSUED
DURING THE YEAR ENDED DECEMBER 31, 1967
EXHIBIT C — SCHEDULE 2

Description of Bonds	Date of Issue	Date of Maturity (Years)	Rate	Amount Authorized	Amount Issued	Sold At	Accrued Interest And Premium	Total Cash Received
Redevelopment of Water and Sewer Bonds	April 1, 1967	April 1, 1968-82	15 3.5%	\$2,520,000.00	\$2,520,000.00	\$100.2699	\$11,458.69	\$2,531,458.69
School Bonds	Aug. 1, 1967	April 1, 1968-82	15 3.9%	2,000,000.00	2,000,000.00	100.079999	3,333.31	2,003,333.31
		TOTALS		\$4,520,000.00	\$4,520,000.00	TOTALS	\$14,792.00	\$4,534,792.00

CITY OF MANCHESTER
BALANCE SHEET
TRUST AND INVESTMENT FUNDS
As at December 31, 1967
EXHIBIT D

ASSETS

Schedule
Number

Cemetery Trust Funds

(Perpetual and Special Care)

Cash in Banks:

Amoskeag Savings	\$360,748.39
Manchester Savings	58,428.91
Merchants Savings	164,182.12
Manchester Federal Savings and Loan Association	18,690.43
Amoskeag National Bank	31,001.34

1 Total Cash 633,051.19

2 Securities and Veterans Administration Loans 894,553.33

Total Cemetery Trust Funds \$1,527,604.52

Other Funds

Cash in Banks:

Manchester Savings	123,671.54
Merchants Savings	86,943.63
Amoskeag Savings	91,842.68

3 Total Other Funds — Cash 302,457.85

3 Certificate of Deposit 216,415.57

Total Other Funds 518,873.42

CITY OF MANCHESTER
BALANCE SHEET
TRUST AND INVESTMENT FUNDS
As at December 31, 1967
EXHIBIT D — *Continued*

ASSETS

<i>Library Trust Funds — Concluded</i>	
Cash on Hand	226.53
Cash in Banks:	
Amoskeag Savings	\$ 15,051.32
Manchester Savings	31,951.36
Merchants Savings	188,380.54
	235,383.22
4 Total Cash	235,609.75
4 Cash in Custody of the City Treasurer	10,000.00
5 Securities	3,810.00
Equity in Kennard Building	50,000.00
Total Library Trust Funds — Assets	299,419.75
TOTAL ASSETS	\$2,345,897.69

LIABILITIES

<i>Perpetual Care</i>	
Pine Grove Cemetery	\$1,210,188.55
Valley Cemetery	99,512.93
Piscataquog Cemetery	23,947.88
Merrill Cemetery	7,794.37
Amoskeag Cemetery	3,504.91
Stowell Cemetery	1,342.79
	\$1,346,291.43
<i>Special Care</i>	
Pine Grove Cemetery	156,752.88
Valley Cemetery	21,140.93
Piscataquog Cemetery	834.60
Merrill Cemetery	214.60
Amoskeag Cemetery	384.16
Stark Park	1,985.92
	181,313.09

CITY OF MANCHESTER
BALANCE SHEET
TRUST AND INVESTMENT FUNDS
As at December 31, 1967
EXHIBIT D — *Concluded*

Other Funds

Fire Damage Replacement	44,655.96
Clinton H. Scovell Fund	24,810.49
Herrick Fund	1,501.56
Nathan P. Hunt — Children's Fund	6,356.90
Nathan P. Hunt — School Prize	4,360.52
Clara N. Brown Fund	1,532.78
Honor Roll	258.19
Capital Reserve Fund — New City Hall	417,342.02
Beautification Fund	18,055.00

518,873.42

Library Funds

Oliver Dean Fund	12,125.06
Eliza A. Eaton Fund	4,352.46
Michael Prout Fund	9,144.54
Mary E. Elliot Fund	3,384.73
Nora Kennard Jones Fund	155,183.56
John Hosley Fund	24.73
Edwin F. Jones Fund	5,606.12
Emily A. Smith Fund	6,291.85
James Lidell Arnott Fund	3,414.97
Mrs. Georgia B. Carpenter Fund	11,123.78
Frank P. Carpenter Fund	29,278.53
Ruth C. Dudley Fund	658.37
Mary M. Tolman Fund	2,289.92
Frank H. Waters Fund	3,493.52
Chaminade Cash Fund	786.58
Agnes R. Hunt Fund	9,551.78
Daniel Clark Fund	10,357.68
Mary C. Manning Fund	21,416.29
Shakespeare Fund	708.75
Moody-Currier Fund	5,000.00
John Hosley Fund	5,000.00
Unexpended Balance: Various Cash Funds	226.53

299,419.75

TOTAL LIABILITIES \$2,345,897.69

CITY OF MANCHESTER

SCHEDULE OF CEMETERY TRUST FUNDS — CASH

As at December 31, 1967

EXHIBIT D — SCHEDULE 1

Amoskeag Savings Bank

Book No. 68808	\$66,051.16
Book No. 69517	2,511.76
Book No. 126854	14,892.93
Book No. 151323	9,747.47
Book No. 259966	15,004.79
Book No. 259967	55,390.52
Book No. 259968	22,709.56
Book No. 275878	11,468.59
Book No. 275879	6,634.56
Book No. 306235	10,498.04
Book No. 313767	87,127.52
Book No. 313766	58,711.49

 \$360,748.39
Manchester Savings Bank

Book No. 258-063	58,428.91
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Merchants Savings Bank

Book No. 60423	12,368.06
Book No. 60424	11,032.09
Book No. 89685	39,100.93
Book No. 20250	58,423.31
Book No. 16073	29,513.93
Book No. 98298	10,291.58
Book No. 98299	3,452.22

 164,182.12
Manchester Federal Savings and Loan Association

Book No. F4468	256.02
Book No. F4469	11,712.51
Book No. F4470	245.62
Book No. F4471	6,476.28

 18,690.43

Cash in Amoskeag National Bank	31,001.34
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TOTAL CASH (EXHIBIT D)	\$633,051.19
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CITY OF MANCHESTER
 SCHEDULE OF SECURITIES AND
 VETERANS ADMINISTRATION LOANS
 As at December 31, 1967
 EXHIBIT D — SCHEDULE 2

	Bonds	Market Value
50M	American Telephone and Telegraph Company 4 3/4%, due November 1, 1992	\$ 40,500.00
25M	Chesapeake and Potomac Telephone Company Debs 5 7/8%, due June 1, 2004	23,500.00
25M	Chicago, Burlington and Quincy R. R. Company Equipment Trust Certificate 5 5/8%, due July 1, 1975	23,875.00
25M	Clinchfield R. R. Company Equipment Trust Certificate 5 1/2%, due January 15, 1979	23,000.00
100M	Federal Land Bank, Consolidated Federal Farm Loan 4 3/8%, due March 20, 1969	97,250.00
50M	Federal Land Bank, Consolidated Federal Farm Loan 4 1/4%, due March 20, 1968	49,843.75
50M	Federal National Mortgage Association 4 3/8%, due April 10, 1969	48,937.50
25M	Houston Lighting and Power Company 5 1/4%, due January 1, 1997	21,250.00
25M	Louisville and Nashville R. R. Company Equipment Trust Certificate 5%, due February 1, 1982	21,375.00
25M	Mountain States Telephone and Telegraph Company 6% Deb. dated February 1, 1967, due August 1, 2007	24,062.50
25M	New York State Electric and Gas Corp. 1st Mortgage 6 1/4% Series, due September 1, 1997	24,750.00
25M	Pacific Gas and Electric Company 1st and Refunding Mortgage Series BB 5%, due June 1, 1989	20,750.00
25M	Public Service Company of New Hampshire 1st Mortgage Series N 6 1/8%, due October 1, 1996	23,781.25
25M	Southern Bell Telephone and Telegraph Company Deb. 6%, due October 1, 2004	23,875.00
25M	Southern Pacific Company Equipment Trust Certificate 5 1/8%, due April 1, 1979	22,312.50
25M	Texas and Pacific Railway Company Equipment Trust Certificate 5 1/2%, due March 15, 1978	23,125.00

CITY OF MANCHESTER
SCHEDULE OF SECURITIES AND
VETERANS ADMINISTRATION LOANS

As at December 31, 1967

EXHIBIT D — SCHEDULE 2 — *Concluded*

		Market
Bonds		Value
50M	U. S. Treasury Bonds, 4%, due October 1, 1969	48,468.75
60M	U. S. Treasury Bonds, 4%, due February 15, 1980	51,037.50
10M	U. S. Treasury Bonds, 3 7/8%, due November 15, 1974	8,987.50
Total Bonds		\$620,681.25
Shares		
Stocks		
100	Hercules, Inc., Common	4,525.00
50	Insurance Company of North America, Capital	2,925.00
16	International Business Machines Corp., Common	10,032.00
70	Minnesota Mining and Manufacturing Company, Common	6,615.00
100	Mobil Oil Corp., Common	4,262.50
50	Morgan Guaranty Trust Company of New York, Capital	4,637.50
100	Public Service Company of Indiana, Inc., Common	4,275.00
200	Public Service Company of New Hampshire, Common	4,675.00
200	Quaker Oats Company, Common	7,850.00
75	St. Paul Fire and Marine Insurance Company, Capital	4,443.75
200	Union Electric Company, Common	4,425.00
Total Stocks		\$ 58,665.75
Veterans Administration Loans		
2	Veterans Administration Loans	25,861.83
3	Veterans Administration Loans	37,671.92
2	Veterans Administration Loans	23,046.21
4	Veterans Administration Loans	47,683.81
1	Veterans Administration Loan	12,012.47
1	Veterans Administration Loan	13,952.90
3	Veterans Administration Loans	41,466.85
1	Veterans Administration Loan	13,510.34
Total Veterans Administration Loans		\$215,206.33
TOTAL SECURITIES AND VETERANS ADMINISTRATION LOANS		\$894,553.33

CITY OF MANCHESTER
SCHEDULE OF OTHER FUNDS — CASH
As at December 31, 1967
EXHIBIT D — SCHEDULE 3

	Book Number	Balance January 1, 1967	Deposits	With- drawals	Balance December 31, 1967
<i>Fire Damage Replacement Fund</i>					
Manchester Savings Bank	702033	\$33,922.83	\$ 1,728.22		\$ 35,651.05
Merchants Savings Bank	52055	8,600.22	404.69		9,004.91
<i>Herrick Fund</i>					
Manchester Savings Bank	702030	1,428.77	72.79		1,501.56
<i>Nathan P. Hunt Fund</i>					
Children's Entertainment: Merchants Savings Bank	29664	6,214.47	292.43	\$ 150.00	6,356.90
<i>Nathan P. Hunt Fund</i>					
School Prize: Merchants Savings Bank	29665	4,164.57	195.95		4,360.52
<i>Clara N. Brown</i>					
Manchester Savings Bank	702031	1,458.48	74.30		1,532.78
<i>Clinton H. Scotill Trust Fund</i>					
Amoskeag Savings Bank	327212	15,488.80	12,321.69	3,000.00	24,810.49

CITY OF MANCHESTER
 SCHEDULE OF OTHER FUNDS — CASH
 As at December 31, 1967
 EXHIBIT D — SCHEDULE 3 — *Concluded*

	Book Number	Balance January 1, 1967	Deposits	With- drawals	Balance December 31, 1967
<i>Honor Roll</i>					
Merchants Savings Bank	65411	246.61	11.58		258.19
<i>Beautification Fund</i>					
Manchester Savings Bank	262189		18,055.00		18,055.00
<i>Capital Reserve Fund</i>					
Manchester Savings Bank	259538		66,931.15		66,931.15
Amoskeag Savings Bank	331502		67,032.19		67,032.19
Merchants Savings Bank	112526		66,963.11		66,963.11
TOTAL OTHER FUNDS — CASH		\$71,524.75	\$234,083.10	\$3,150.00	\$302,457.85
<i>Capital Reserve Fund</i>					
Certificate of Deposit					\$216,415.57

CITY OF MANCHESTER
 SCHEDULE OF LIBRARY TRUST FUNDS — CASH
 IN CUSTODY OF THE TREASURER OF LIBRARY TRUSTEES
 As at December 31, 1967
 EXHIBIT D — SCHEDULE 4

	Book Number	Balance January 1, 1967	Interest and Other Deposits	With- drawals	Balance December 31, 1967
<i>Oliver Dean Fund</i>					
Amoskeag Savings Bank	94654	\$ 3,503.66	\$ 172.81		\$ 3,676.47
Manchester Savings Bank	16445	222.24	10.74		232.98
Manchester Savings Bank	704180	4,543.37	231.46		4,774.83
Merchants Savings Bank	80076	3,286.17	154.61		3,440.78
		<u>11,555.44</u>	<u>569.62</u>		<u>12,125.06</u>
<i>Eliza A. Eaton Fund</i>					
Merchants Savings Bank	80469	4,156.88	195.58		4,352.46
<i>Michael Prout Fund</i>					
Manchester Savings Bank	100664	628.27	30.38		658.65
Manchester Savings Bank	704179	3,449.04	175.71		3,624.75
Amoskeag Savings Bank	106269	3,665.85	180.80		3,846.65
Merchants Savings Bank	80101	968.92	45.57		1,014.49
		<u>8,712.08</u>	<u>432.46</u>		<u>9,144.54</u>
<i>Mary E. Elliot Fund</i>					
Merchants Savings Bank	80077	3,364.98	156.75	\$ 137.00	3,384.73

<i>Nora Kennard Jones Fund</i> Merchants Savings Bank	37554	98,099.21	13,915.25	6,830.90	105,183.56
<i>John Hosley Fund</i> Amoskeag Savings Bank	147827	23.58	1.15		24.73
<i>Edwin F. Jones Fund</i> Merchants Savings Bank	80231	5,354.17	251.95		5,606.12
<i>Emily A. Smith Fund</i> Merchants Savings Bank	80095	6,009.09	282.76		6,291.85
<i>James Lidell Arnott Fund</i> Manchester Savings Bank	159856	601.80	29.10		630.90
Manchester Savings Bank	704183	2,649.11	134.96		2,784.07
<i>Shakespeare Fund</i> Manchester Savings Bank	705694	3,250.91	164.06		3,414.97
<i>Mary C. Manning Fund</i> Merchants Savings Bank	108544	20,453.79	708.75		708.75
<i>Mrs. Georgia B. Carpenter Fund</i> Manchester Savings Bank	165491	14.45	.70		15.15
Manchester Savings Bank	704181	10,570.13	538.50		11,108.63
<i>Frank P. Carpenter Fund</i> Amoskeag Savings Bank	222579	10,584.58	539.20		11,123.78
Manchester Savings Bank	177951	6,523.35	321.75		6,845.10
Manchester Savings Bank	704182	532.05	25.73		557.78
Manchester Savings Bank	501893	6,522.58	332.29		6,854.87
Merchants Savings Bank		14,292.65	728.13		15,020.78
		27,870.63	1,407.90		29,278.53

CITY OF MANCHESTER
 SCHEDULE OF LIBRARY TRUST FUNDS — CASH
 IN CUSTODY OF THE TREASURER OF LIBRARY TRUSTEES
 As at December 31, 1967
 EXHIBIT D — SCHEDULE 4 — *Concluded*

	Book Number	Balance January 1, 1967	Interest and Other Deposits	With- drawals	Balance December 31, 1967
<i>Ruth C. Dudley Fund</i>					
Amoskeag Savings Bank	197296	627.42	30.95		658.37
<i>Mary M. Tolman Fund</i>					
Merchants Savings Bank	80674	2,187.01	102.91		2,289.92
<i>Frank H. Waters Fund</i>					
Merchants Savings Bank	43429	3,336.53	156.99		3,493.52
<i>Chaminade Cash Fund</i>					
Merchants Savings Bank	39951	651.60	153.98	19.00	786.58
<i>Agnes R. Hunt Fund</i>					
Merchants Savings Bank	52288	4,697.01	1,063.27	18.50	5,741.78
<i>Daniel Clark Fund</i>					
Merchants Savings Bank	501892	9,901.56	504.74	48.62	10,357.68

IN CUSTODY OF CITY TREASURER

<i>Cash on Hand</i>			
Cogswell Benevolent Trust	18.56	4.00	14.56
Smyth Fund Grant	211.97		211.97
	<hr/>	<hr/>	<hr/>
	230.53	4.00	226.53
<i>Moody-Currier Fund</i>			
Amoskeag Savings Bank	123865	246.61	5,000.00
<i>John Hosley Fund</i>			
Merchants Savings Bank	80258	235.27	5,000.00
	<hr/>	<hr/>	<hr/>
TOTAL LIBRARY TRUST FUNDS —			
CASH	\$231,067.00	\$7,539.90	\$245,609.75
	<hr/>	<hr/>	<hr/>

CITY OF MANCHESTER
SCHEDULE OF LIBRARY TRUST FUNDS —
SECURITIES

As at December 31, 1967
EXHIBIT D — SCHEDULE 5

Description	Balance December 31, 1967
72 Shares New Hampshire Insurance Company	\$1,489.26
70 Shares American Telephone and Telegraph Company	1,726.53
680 Shares Manchester Gas Company	33.63
36 Shares Standard Oil Company of California	560.58
TOTAL SECURITIES	\$3,810.00

CITY OF MANCHESTER
CITY LIBRARY
SCHEDULE OF APPROPRIATION RECEIPTS AND
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1967

EXHIBIT D — SCHEDULE 6

	Appropriation Activity	Trust Funds
<i>Receipts and Appropriation</i>		
Carried From 1966	\$ 975.19	
City Appropriation	260,200.00	
Cash Receipts	495.88	
Interest — Savings Banks		\$10,737.25
Dividends		834.58
Rents — Kennard Building		9,206.94
Shakespeare Fund		700.00
Chaminade Fund		122.00
Total Receipts	261,671.07	21,600.77
<i>Expenditures</i>		
Payrolls	193,996.36	
Office Expense	5,515.39	
Telephone	1,873.50	
Service Agreements	641.25	
Postage	1,051.90	
Printing	410.95	
Insurance	316.71	
Microfilms and Photographs	2,556.19	
Books	29,178.20	
Book Binding	1,257.09	
Subscriptions and Periodicals	3,459.05	145.00
Records and Music	1,573.80	
Rental	455.00	
Travel	747.19	

CITY OF MANCHESTER
CITY LIBRARY
SCHEDULE OF APPROPRIATION RECEIPTS AND
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1967

EXHIBIT D — SCHEDULE 6 — *Concluded*

	Appropriation Activity	Trust Funds
<i>Expenditures — Concluded</i>		
Auto Expense	551.54	
Gas and Oil	224.43	
Electricity and Gas	2,825.06	
Fuel Oil	2,857.37	
Building Materials and Supplies	1,172.64	
Contract Work	3,122.39	
Miscellaneous	583.00	63.62
Capital Outlay	5,829.19	
Currier, Hosley and Mead Fund	363.00	
Taxes (Kennard Building)		5,086.40
Parking Lot Expense		1,577.50
Library Techniques		167.00
Total Expenditures	260,561.20	7,039.52
Balance	1,109.87	
Carried to 1968	1,108.07	
Unexpended Balance	\$ 1.80	
INCREASE IN TRUST FUND BALANCE		\$14,561.25

CITY OF MANCHESTER

STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1967

Revenue Accounts

EXHIBIT E

CASH RECEIPTS*Balance Sheet Accounts*

Taxes: (Exhibit E — Schedule 1)

Property Taxes	\$13,090,435.31
Poll Taxes — City	68,744.00
Head Taxes	215,045.00
Tax Titles	196,682.57
Tax Deeds	1,277.97
Cost on Head Taxes	6,056.00

\$13,578,240.85

Advertising and Demolishing Tax Deeded Property	150.12
Redemption of Property Tax Sales	21.62
Sale of Tax Deeded Property Interest and Cost	1,018.56
Petty Cash — High Schools Athletics	700.00

Accounts Receivable:

Highway Department	190,356.64
School Department	313,979.28
Police Department	45,179.33
Parks and Recreation Commission	4,875.80
Manchester Airport Authority	51,629.31

606,020.36

Water Works:

Accounts Receivable	1,273,674.67
Revenue of Prior Years	13,793.13
Revenue of 1968	12,586.24
Library Fines	7,032.34
Parking Meters	234,872.60
Tailings Account	131.87

Various Funds:

Credit Union	719,701.50
U. S. Savings Bonds	30,917.00
Cafeteria Fund	338,460.40
Firemen's Retirement Fund	66,319.45
Teachers' Retirement Fund	199,644.61
Police Retirement Fund	17,616.80
Withholding Tax	1,388,016.39
N. H.-Vt. Hospitalization Service	159,629.14
Manchester High Schools Athletic Fund	30,949.11
Social Security — Regular	191,298.07
Social Security — Teachers	165,982.31
AFL-CIO Union Dues	12,793.50
Police Relief Association	6,485.92
United Fund	6,483.08

3,334,297.28

CITY OF MANCHESTER
 STATEMENT OF CASH RECEIPTS AND
 DISBURSEMENTS
 For the Fiscal Year Ended December 31, 1967
Revenue Accounts
 EXHIBIT E

CASH RECEIPTS — <i>Continued</i>		
<i>Balance Sheet Accounts — Continued</i>		
Cemetery Trust Funds:		
Special Funds	5,775.00	
Miscellaneous	510.00	
		6,285.00
Special Trust Funds:		
Edith Stark Fund	40.00	
Nathan P. Hunt —		
Children Entertainment	150.00	
Clinton H. Scovill Fund	3,000.00	
		3,190.00
Bond Anticipation Notes	8,000,000.00	
Temporary Revenue Loans	12,000,000.00	
Highway Layout Manchester		
U.S. 305 (1) C-4331	43,708.32	
Interest on Bond Anticipation Notes	148.61	
		20,043,856.93
Total Balance Sheet Accounts		39,115,871.57
<i>Estimated Revenue</i>		
State of New Hampshire:		
Interest and Dividend Tax .	\$194,315.74	
Weights and Measures	1,523.88	
Railroad Tax	5,544.52	
Savings Bank Tax	104,878.48	
From State of		
New Hampshire	2,234.20	
School Building Aid	289,518.25	
		598,015.07
Other:		
State Tax Commission —		
Head Tax	20,628.50	
Retarded Children	14,219.66	
Federal Housing Authority		
In Lieu of Taxes	20,237.40	
School — Federal Maintenance and Operation	157,998.00	
Reimbursement Physically		
Handicapped	3,315.80	
		216,399.36

CITY OF MANCHESTER

STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1967

Revenue Accounts

EXHIBIT E

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

Licenses:

Dogs	8,198.00	
Amusements	4,403.50	
Bowling, Billiard and Pool	1,477.00	
Milk	330.00	
Junk	37.00	
All Others	25,789.65	
		40,235.15

Permits:

Automobile	772,980.53	
Marriage	2,883.00	
Sewers	1,890.07	
Sunday	5,070.00	
		782,823.60

Certified Copies:

Births, Deaths, Marriages	4,124.00
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Public Comfort Stations:

Scales and Weighing	28.45	
Coin Locks	148.35	
Telephone Collections	139.33	
		316.13

Interest and Cost:

Interest on Deferred Taxes	14,327.79	
Interest on Redemptions	8,862.36	
Cost on Deferred Taxes	5,288.90	
Cost on Redemptions	425.75	
Administration Cost on Real Estate	35.00	
Interest on Head Taxes	2,572.41	
		31,512.21

Municipal Court:

Fines and Forfeits (Schedule 3)	116,721.36
---------------------------------------	------------

School Department:

Sale of Books and Supplies	582.69	
Manual Training, etc.	1,147.11	
Miscellaneous	86.54	
School Site	33,300.00	
		35,116.34

CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1967

Revenue Accounts

EXHIBIT E

CASH RECEIPTS — <i>Continued</i>	
<i>Estimated Revenue — Continued</i>	
City Library:	
Fines, Miscellaneous Sales	36.33
Parks and Recreation Commission:	
Municipal Golf Course	55,446.89
Athletic Field	4,705.38
John F. Kennedy	
Memorial Coliseum	51,434.85
Others	1,424.50
	113,011.62
Manchester Airport Authority	583.79
Public Scales (Schedule 4)	56.00
Miscellaneous Maintenance	5.00
Planning Board	246.50
Probation	43.00
Board of Assessors	171.00
Building Department	21,542.84
Fire Department	80.50
Police Department	
(Beano, Bicycles, Miscellaneous)	11,017.84
Cemetery Department:	
Sale of Lots and Graves	31,130.00
Interments	17,125.00
Care of Lots and Graves	324.80
Miscellaneous	6,694.00
Cost of Deeds	4.00
	55,277.80
Miscellaneous:	
Income from Invested	
Surplus Funds	31,972.23
Sale of Land	14,183.60
Premium on Bonds	7,011.86
	53,167.69
Commissions on Telephones	1,009.87
Total Cash Credited to Estimated Revenue ..	2,081,513.00

CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1967

Revenue Accounts

EXHIBIT E

CASH RECEIPTS — *Continued*

Revenue Appropriation

Mayor	136.00
Aldermen	25.00
Coordinator of Development	9,000.00
Auditor	24.16
Treasurer	2.30
Tax Collector	30.00
Assessors	20.00
Planning Board	5,525.79
Community Renewal Program	37,390.28
Housing Code	75.21
Zoning Board of Adjustment	4,900.00
Personnel	22.35
Civil Defense	5,912.96
Transportation Study	2,527.95
Pearl Street School — Insurance Balance	6,956.17
City Hall	761.94
Police	3,429.77
Fire	1,453.73
Health	254.49
Cervical Cancer Screening Program	7,656.00
Building	13,853.62
Maintenance	30.50
Highway	23,154.52
Highway Resurfacing	11,879.47
Bridge Maintenance	3,500.00
Sewer Treatment Study	65,000.00
Administration and Outside Relief	12,725.09
Old Age Assistance	3,152.98
Permanent Disabled	497.06
School	34,026.68
School Sweepstakes	98,260.68
Project Head Start	132,287.36
Title I Elementary and Secondary Act ..	57,151.00
Title IIB Economical Opportunity Act	167,473.73
Title II — E S E A	7,568.20
Title III	50,355.65
Library	11,100.00
Manchester Airport Authority	495.88
Parks and Recreation Commission	170.00
Patriotic Purposes	1,483.15
Social Security	304.84
Beautification Fund	35,537.14
Water	3,055.00
	5,572.22

CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS
For the Fiscal Year Ended December 31, 1967
Revenue Accounts
EXHIBIT E

CASH RECEIPTS — *Concluded*

Revenue Appropriation — Continued

Cemeteries:		
From Funds	45,567.00	
Others	5,130.96	
		50,697.96
Interest on Temporary Loans		95,407.19
Interest on General Loans		5,390.80
Community Action Program		211,125.00
Neighborhood Youth Corps		174,501.00
New Careers — C. A. P.		75,937.00
Total Cash Credits to Revenue Appropriation ..		1,305,510.46
<i>Transfer From Non-Revenue Appropriation</i>		
Union Street-Heather to River Road	126.54	
Engineering-Cemetery and		
Tannery Brooks Culverts	227.55	
Riverbank Road	1,699.01	
Miscellaneous New Sewers	5,663.25	
Construction Flat Iron	111,929.33	
Tannery Brook Culvert	10,462.91	
Highway Improvement		
Graveling and Oiling	4,148.31	
		134,256.90
		42,637,151.93
Cash on Hand and in Banks January 1, 1967		2,957,616.17
TOTAL CASH RECEIPTS		\$45,594,768.10

CITY OF MANCHESTER

STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1967

Revenue Accounts

EXHIBIT E

CASH DISBURSEMENTS

Balance Sheet Accounts

Accounts Payable	\$ 655,891.67
Reserve for Head Taxes	217,745.00
Cost on State Head Tax	6,049.00

Taxes Bought by City:

Tax Titles	\$127,486.05
Tax Deeds	60.26

127,546.31

Estimated Revenue 1967	24,075.00
Temporary Revenue Loans	10,000,000.00
Library Fines Expenses	7,529.67
Taxes of 1965-1967 Expenses	3,466.68
Advertising and Demolishing	
Tax Deeded Property	150.12

Various Funds:

Credit Union	719,701.50
U. S. Savings Bonds	29,936.50
Police Retirement Fund ...	17,616.80
Firemen's Retirement Fund	66,319.45
Teachers' Retirement Fund	249,987.73
Withholding Taxes	1,388,016.39
N. H.-Vt. Hospitalization	
Service	159,629.14
Manchester High Schools	
Athletic Fund	35,057.82
United Fund	6,483.08
Social Security—Regular ..	182,706.94
Social Security—Teachers ..	162,174.05
AFL-CIO Union Dues	12,793.50
Police Relief Association ..	6,485.92

3,036,908.82

Cemetery Trust Funds:

Special Trust Funds	5,775.00
Perpetual Care	510.00

6,285.00

CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS
For the Fiscal Year Ended December 31, 1967

Revenue Accounts

EXHIBIT E

CASH DISBURSEMENTS — <i>Continued</i>			
<i>Balance Sheet Accounts — Continued</i>			
Other Funds:			
Edith Stark Fund	40.00		
Nathan P. Hunt —			
Children Entertainment ..	150.00		
Clinton H. Scovill Fund	3,000.00		
		3,190.00	
Capital Reserve Fund		25,000.00	
Cafeteria Funds:			
Salaries	119,923.75		
Expenses	227,851.28		
		347,775.03	
Parking Meters			
(See Exhibit A — Schedule 8)		236,908.17	
Highway Layout U.S. 305 (1) C-4331		41,179.57	
Tax Titles of 1963	21.62		
Interest and Cost	11.94		
		33.56	
Revenue of 1966 and Prior Years		12.74	
Bond Anticipation Notes		2,000,000.00	
Tailings		16.65	
Cash Disbursements Charged to Balance Sheet Accounts			\$16,739,762.99
<i>Revenue Appropriations</i>			
General Government			
Legislative and Executive:			
Mayor			
Salary	\$12,750.00		
Secretary Salary	3,172.80		
Clerk Salary	3,821.13		
Extra Clerk			
Salary	976.42		
		20,720.35	
Expenses		16,399.70	
		37,120.05	
Aldermen			
Salary	16,800.00		
Expenses	7,522.12		
		24,322.12	

CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1967

Revenue Accounts

EXHIBIT E

CASH DISBURSEMENTS — *Continued*

Revenue Appropriations — Continued

General Government

Financial:

Auditor

Salary	10,449.80	
Clerks Salaries ..	25,878.44	
		36,328.24
Expenses		5,320.20

41,648.44

Treasurer

Salary	10,449.80	
Clerks Salaries ..	14,296.08	
		24,745.88
Expenses		3,037.87

27,783.75

Data Processing

Expenses		17,542.96
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Tax Collector

Salary	8,436.23	
Deputies Salaries	14,600.59	
Extra Clerks	16,620.55	
		39,657.37
Expenses		6,658.25

46,315.62

Custodian of Tax

Deeded Property

Salary	368.01	
Expenses	22.70	

390.71

Assessor

Board Members

Salaries	28,276.00	
Clerks Salaries ..	18,712.88	
Extra Clerks	6,616.22	
		53,605.10
Expenses		6,297.25

59,902.35

CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1967

Revenue Accounts
EXHIBIT E

CASH DISBURSEMENTS — <i>Continued</i>			
<i>Revenue Appropriations — Continued</i>			
General Government			
Financial:			
Law-City Solicitor			
Salaries	10,129.94		
Expenses	2,255.30		
			12,385.24
City Clerk			
Salary	12,558.83		
Clerks Salaries ..	35,588.81		
Extra Clerks	3,549.84		
	51,697.48		
Expenses	9,196.46		
			60,893.94
Revaluation			
Expenses			5,869.70
Election Officials:			
Salaries	17,788.08		
Expenses	5,054.45		
			22,842.53
Coordinator of Development			
Salaries	15,230.60		
Expenses	55.59		
			15,286.19
Board of Registrars:			
Board Members			
Salaries	1,519.80		
Clerks Salaries ..	4,275.82		
Extra Clerks	1,224.51		
	7,020.13		
Expenses	3,815.03		
			10,835.16
Planning Board:			
Salaries			
Director	5,729.27		
Clerk and Other			
Employees	20,230.08		
Extra Clerks	3,268.43		
	29,227.78		
Expenses	17,321.39		
			46,549.17

CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1967

Revenue Accounts

EXHIBIT E

CASH DISBURSEMENTS — <i>Continued</i>	
<i>Revenue Appropriations — Continued</i>	
General Government	
Planning Board	
Photogrammetry	2,200.00
Housing Code:	
Salaries	40,950.64
Expenses	8,960.74
	49,911.38
Zoning Board of Adjustment:	
Salaries	2,400.00
Expenses	3,273.63
	5,673.63
Civil Defense:	
Salaries	9,422.49
Expenses	12,026.52
	21,449.01
Industrial Council:	
Salaries	28,612.53
Expenses	7,674.88
	36,287.41
Personnel:	
Expenses	26,779.16
Salaries	1,897.63
	28,676.79
Demonstration City:	
Expenses	5,000.00
Construction New City Hall:	
Expenses	18,664.13
Actuarial Study:	
Expenses	3,050.00
Transportation Study:	
Expenses	2,700.86
Community Renewal Program:	
Salaries	46,973.26
Expenses	13,040.08
	60,013.34

CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS
For the Fiscal Year Ended December 31, 1967

Revenue Accounts

EXHIBIT E

CASH DISBURSEMENTS — *Continued*

Revenue Appropriations — Continued

Lands and Buildings:

City Hall		
Salaries	13,168.26	
Expenses	8,920.60	
	<hr/>	22,088.86
Old Court House		
Salaries	5,391.05	
Expenses	1,825.14	
	<hr/>	7,216.19
Public Comfort Station		
Salaries	19,838.68	
Expenses	1,118.38	
	<hr/>	20,957.06

Protection of Persons and Property

Police:

Salaries		
Commissioners ..	350.00	
Chief	13,919.02	
Deputy Chief ..	25,099.30	
Captains	49,721.87	
Extra Clerk	3,409.75	
Others	841,582.39	
	<hr/>	934,082.33
Expenses	109,926.29	
	<hr/>	1,044,008.62

District Court:

Salaries		
Justice	15,711.32	
Acting Justice ..	1,240.00	
Special Justice ..	4,649.78	
Clerk	7,504.86	
Office Clerks ..	29,305.04	
	<hr/>	58,411.00
Expenses	2,860.34	
	<hr/>	61,271.34

CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1967

Revenue Accounts

EXHIBIT E

CASH DISBURSEMENTS — *Continued*

Revenue Appropriations — Continued

Public Prosecutor		
Salary	5,336.51	
Probation:		
Salaries		
Chief Officer ..	8,149.82	
Assistant Officers	17,318.40	
Clerks	12,451.76	
Extra Clerks	618.00	
	<u>38,537.98</u>	
Expenses	2,898.16	
	<u>41,436.14</u>	
Fire:		
Salaries		
Commissioners	350.00	
Chief	14,708.76	
Assistant Chiefs	53,633.54	
Deputies	27,206.82	
Fire Alarm		
Superintendent	7,859.74	
Permanent		
Men	1,220,168.95	
	<u>1,323,927.81</u>	
Expenses	78,263.48	
	<u>1,402,191.29</u>	
Sealer of Weights		
And Measures:		
Salary	5,999.78	
Expenses ,.....	1,029.87	
	<u>7,029.65</u>	
Health and Sanitation:		
Health:		
Salaries		
Board Members	1,000.00	
Health Officer ..	12,349.78	
Assistant		
Health Officer ..	9,715.94	
School		
Physicians	5,884.38	

CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1967

Revenue Accounts
EXHIBIT E

CASH DISBURSEMENTS — *Continued*

Revenue Appropriations — Continued

Health and Sanitation

Cancer Program	91.95
Nurses	87,172.78
Vision Specialist	173.07
Inspectors	15,502.79
Clerks	7,592.40
Cleaners	2,439.82

141,922.91

Expenses 18,540.93

160,463.84

Cervical Cancer

Screening Program 819.91

City Physician:

Salary 6,243.93

Expenses 222.22

6,466.15

Community Guidance Center:

Expenses 10,000.00

Building

Administration

Superintendent's

Salary 8,899.78

Inspectors

Salaries 25,205.99

Clerks Salaries .. 15,636.98

49,742.75

Expenses 21,484.36

71,227.11

Maintenance

Salaries 107,106.79

Expenses 31,801.64

138,908.43

School Fire

Safety Improvements 12,008.60

Permanent Improvements 12,192.97

CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1967

Revenue Accounts

EXHIBIT E

CASH DISBURSEMENTS — *Continued*

Revenue Appropriations — Continued

Highway

Administration:

Salaries

Commissioners 487.50

Surveyor 11,674.92

Assistant

Surveyor 9,274.82

Clerks 30,768.92

Administrative

Miscel-

laneous 57,108.82

109,314.98

Insurance 36,367.78

Expenses 12,374.78

158,057.54

Highway Maintenance

Salaries 96,615.94

Expenses 7,446.05

104,061.99

Sewer Maintenance:

Salaries 44,572.88

Expenses 971.23

45,544.11

Refuse Disposal:

Salaries 504,884.66

Expenses 34,598.73

539,483.39

Street Cleaning:

Salaries 22,968.24

Construction Materials and Supplies:

Salaries 11,687.63

Expenses 234,937.70

246,625.33

Engineers:

Salaries 45,702.21

Expenses 1,785.52

47,487.73

CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1967

Revenue Accounts

EXHIBIT E

CASH DISBURSEMENTS — *Continued*

Revenue Appropriations — Continued

Vacation and Sick Leave:		
Salaries		177,881.33
New Sewers:		
Salaries	26,312.92	
Expenses	1,166.00	
		27,478.92
Snow and Ice:		
Salaries	114,471.27	
Expenses	62,214.95	
		176,686.22
Traffic Division:		
Salaries	54,373.72	
Expenses	36,011.06	
		90,384.78
Sewer Treatment Survey:		
Expenses		63,765.00
Garage:		
Salaries	123,318.49	
Expenses	192,891.55	
		316,210.04
Resurfacing:		
Salaries	20,144.97	
Expenses	6,675.05	
		26,820.02
Resurfacing — Oiling:		
Salaries		3,833.42
New Sidewalks:		
Salaries	7,872.98	
Expenses	614.46	
		8,487.44
New Highways:		
Salaries	18,569.80	
Expenses	34,566.00	
		53,135.80
Incinerator Repairs:		
Expenses		13,211.25

CITY OF MANCHESTER

STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1967

Revenue Accounts

EXHIBIT E

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

Bridge Maintenance:		
Salaries	2,859.28	
Expenses	25,949.66	
		28,808.94
Street Lighting:		
Expenses		225,969.50
Welfare		
Administration:		
Salaries		
Commissioner ..	9,024.78	
Clerks	18,984.96	
	28,009.74	
Expenses	2,304.77	
		30,314.51
Outside Relief		298,102.11
Old Age Assistance		266,315.67
Aid to Permanent Disabled		47,194.96
Education		
School Department:		
Administration		
Salaries		
School Board ..	8,400.00	
Superintendent		
and Assistant ..	37,330.80	
High School		
Clerks	42,856.29	
Clerk of Board	2,451.53	
Office	23,101.79	
Accountant	6,074.88	
Attendance		
Officers	11,859.52	
	132,074.81	
Fixed Charges	33,293.96	
Expenses	10,870.72	
		176,239.49
Instructors		
Salaries	3,677,490.67	
Expenses	108,856.49	
		3,786,347.16

CITY OF MANCHESTER

STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1967

Revenue Accounts

EXHIBIT E

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

Operation of Plant

Salaries	338,345.66	
Expenses	190,487.99	
		528,833.65

School Department:

Auxiliary Agencies

Salaries	20,266.32	
Expenses	201,514.19	
		221,780.51

Evening School

Salaries		
Instruction		5,960.25

Summer School

Salaries		21,300.00
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Manchester High Schools

Athletic Council

Salaries		18,900.00
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Principals

Salaries

High Schools	85,982.60	
Upper Elementary	33,605.28	
Grade Schools	174,102.72	
		293,690.60

Grade School Athletics

Salaries		680.00
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Driver Education

Salaries		6,829.00
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Project Head Start:

Salaries	38,258.50	
Expenses	18,691.34	
		56,949.84

Title I Elementary and
Secondary Act

Salaries	98,943.68	
Expenses	67,817.01	
		166,760.69

CITY OF MANCHESTER

STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1967

Revenue Accounts

EXHIBIT E

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

Title IIB Economical Opportunity Act		
Salaries	6,378.25	
Expenses	2,496.69	
		8,874.94
Title II-E S E A		
Expenses		48,101.00
Title III		
Salaries	8,786.75	
Expenses	192.14	
		8,978.89
William Moore Center		
Salaries	14,127.99	
Expenses	5,305.95	
		19,433.94
Library:		
Salaries		
Librarian	12,099.76	
Assistants	82,662.34	
Officers and Janitors	95,100.20	
		189,862.30
Expenses		
Books	28,722.85	
Others	32,196.63	
Hosley and Currier Funds ..	363.00	
		61,282.48
		251,144.78
Parks-Recreation and Aviation		
Parks and Recreation Commission		
Salaries		
Superintendent and Others	213,007.80	
Bath Houses	33,763.38	
Playgrounds	5,760.00	
Wreath Making Program	420.00	

CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1967

Revenue Accounts

EXHIBIT E

CASH DISBURSEMENTS — *Continued*

Revenue Appropriations — Continued

Red Cross		
Program	531.00	
Police	120.00	
Slim-nastics		
Program	400.00	
	<hr/>	
	254,002.18	
Expenses	78,534.37	
	<hr/>	332,536.55
Manchester Airport Authority		
Salaries	28,156.42	
Expenses	51,218.83	
	<hr/>	79,375.25
Permanent Improvements		
Expenses		29,984.07
Unclassified Items		
Pensions	291,398.45	
Damages and Claims	778.05	
Patriotic Purposes	2,740.68	
Printing	780.00	
Incidentals	22,561.39	
Auditing	5,500.00	
Refunds	2,585.50	
Firemen's State Pension	80,671.34	
Police State Pension	55,203.57	
Teachers State Pension	115,666.58	
Publicity	9,514.00	
Fire Insurance on		
Public Buildings	44,374.12	
Social Security	225,760.58	
Animal Rescue League	2,000.00	
Membership Municipal		
Association	1,900.92	
Membership Manchester-Southern		
N. H. Planning Commission	8,828.00	
Capital Reserve Fund	172,074.00	
Beautification Fund	15,555.00	
Portsmouth-Kittery Armed		
Services, Inc.	200.00	

CITY OF MANCHESTER
 STATEMENT OF CASH RECEIPTS AND
 DISBURSEMENTS
 For the Fiscal Year Ended December 31, 1967

Revenue Accounts

EXHIBIT E

CASH DISBURSEMENTS — <i>Continued</i>			
<i>Revenue Appropriations — Continued</i>			
Band Fund	2,566.18		
Independence Day Celebration	1,000.00		
Manchester Chamber of Commerce	1,000.00		
			1,062,658.36
Public Service Enterprises			
Water			
Salaries			
Board Members	1,000.00		
Superintendent	12,449.78		
Assistant Superintendent	10,249.94		
Others	484,594.22		
Pensions	26,386.46		
		534,680.40	
Expenses	611,058.31		
			1,145,738.71
Cemetery			
Salaries	113,303.70		
Expenses	28,375.68		
			141,679.38
Public Scales			
Salaries	5,449.15		
Expenses	170.85		
			5,620.00
Interest and Maturing Debt			
Principal:			
Serial Bonds		1,195,000.00	
Interest:			
General Loans	570,419.00		
Temporary Loans	249,486.84		
			819,905.84

CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1967

Revenue Accounts

EXHIBIT E

CASH DISBURSEMENTS — <i>Concluded</i>	
<i>Revenue Appropriations — Continued</i>	
Other Government Units	
Hillsborough County Tax	738,468.10
Community Action Program	
Salaries	143,369.51
Expenses	69,673.42
	213,042.93
Neighborhood Youth Corps	
Salaries	152,339.66
Expenses	11,880.69
	164,220.35
New Careers — C. A. P.	
Salaries	54,585.60
Expenses	9,057.33
	63,642.93
	18,318,442.60
Total Revenue Appropriations	35,058,205.59
Transfers:	
Notes Payable	33,300.00
Bond Anticipation Notes	4,520,000.00
Estimated Revenue	82.32
	4,553,382.32
Cash on Hand and in Bank December 31, 1967	5,983,180.19
TOTAL CASH DISBURSEMENTS	\$45,594,768.10

CITY OF MANCHESTER
SUMMARY OF TAX COLLECTIONS

For the Fiscal Year Ended December 31, 1967

EXHIBIT E — SCHEDULE 1

Year of Levy	Taxes		Total
	Property	Poll	
Levy of 1961	\$ 24.30	\$ 16.00	\$ 40.30
Levy of 1962	25.76	104.00	129.76
Levy of 1963	26.13	138.00	164.13
Levy of 1964	245.82	354.00	599.82
Levy of 1965	491.52	580.00	1,071.52
Levy of 1966	1,141,282.40	17,692.00	1,158,974.40
Levy of 1967	11,948,339.38	49,860.00	11,998,199.38
	<u>\$13,090,435.31</u>	<u>\$ 68,744.00</u>	<u>\$13,159,179.31</u>
<i>State of New Hampshire Head Taxes</i>			
Levy of 1965		220.00	
Levy of 1966		57,270.00	
Levy of 1967		157,555.00	
			<u>215,045.00</u>
<i>Taxes Redeemed</i>			
Tax Titles		196,682.57	
Tax Deeds		1,277.97	
Property Purchased by Others		21.62	
			<u>197,982.16</u>
<i>Interest</i>			
On Deferred Taxes		14,327.79	
On Tax Titles Redeemed		8,862.36	
			<u>23,190.15</u>
<i>Cost</i>			
On Deferred Taxes		5,288.90	
On Tax Titles Redeemed		425.75	
On Head Taxes		6,056.00	
			<u>11,770.65</u>
<i>Other Collections</i>			
Administration Cost on Real Estate		35.00	
Sale of Tax Deeded Property			
Interest and Cost		1,168.68	
			<u>1,203.68</u>
TOTAL			<u>\$13,608,370.95</u>

CITY OF MANCHESTER
 STATEMENT OF CITY CLERK'S RECEIPTS
 For the Fiscal Year Ended December 31, 1967
 EXHIBIT E — SCHEDULE 2

*Licenses**

Motor Vehicle Permits	\$782,856.71	
Pool, Billiard and Bowling	1,477.00	
Amusement, etc.	4,403.50	
Dog	8,198.00	
Taxi, Job Teams and Junk Dealers	197.50	
Sunday Miscellaneous	6,970.00	
		<u>\$804,102.71</u>

Permits and Services

Writs	23.50	
Marriages	2,883.00	
Corporations and Partnerships	70.00	
Sewers	1,890.07	
Financing Statements	17,394.00	
Terminations and Bill of Sales	818.00	
		<u>23,078.57</u>

Discharges

Mortgages etc.	10.50
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Miscellaneous

Public Comfort Station Certification, etc.	12,246.47
TOTAL	<u>\$839,438.25</u>

* 1967 Receipts applicable to 1968 Revenue are shown as
 "1968 Revenue collected in Advance" on the Balance Sheet

CITY OF MANCHESTER
STATEMENT OF DISTRICT COURT
For the Fiscal Year Ended December 31, 1967
EXHIBIT E — SCHEDULE 3

Cash on Hand January 1, 1967	\$ —0—
<i>Cash Receipts</i>	
January 1, 1967 to December 31, 1967	193,656.16
<i>Cash Disbursements</i>	
State of New Hampshire:	
Motor Vehicle Department	\$39,545.74
Other Departments	32.00
	<hr/> \$39,577.74
Witness Fees	8,503.86
Office Supplies and Postage	21,523.74
Office Furniture and Fixtures	209.25
Law Books	350.00
Custodial Fees	1,094.00
Small Claims Fees	727.25
Refunds and Bail	260.00
Attorney and Other Fees	345.00
Parking Meter Postage and Expenses	4,343.96
	<hr/> 76,934.80
Balance to be Accounted For	116,721.36
Payments to City Treasurer	116,721.36
	<hr/>
CASH ON HAND DECEMBER 31, 1967	\$ —0—

CITY OF MANCHESTER
STATEMENT OF CITY SCALES RECEIPTS
For the Fiscal Year Ended December 31, 1967
EXHIBIT E — SCHEDULE 4

Receipts

January	\$ 5.20
February	3.60
March	3.80
April	4.70
May	5.70
June	6.40
July	3.50
August	7.20
September	4.70
October	3.80
November	3.80
December	3.60
	<hr/>
	56.00

Payments to City Treasurer in 1967	\$56.00
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CITY OF MANCHESTER

STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1967

Non-Revenue Accounts

EXHIBIT F

Cash Receipts

Cash on Hand January 1, 1967 \$ 482,909.04

Receipts:

Proceeds from Sale of Bonds \$4,520,000.00

Reimbursement on

Electric Heating System 15,000.00

Sale of Automotive Equipment 5,000.00

Sale of Airport Land 39,030.69

Notes Payable 67,630.97

4,646,661.66Total Receipts 5,129,570.70

CITY OF MANCHESTER

STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1967

Non-Revenue Accounts

EXHIBIT F

Cash Disbursements

Accounts Payable 163,729.96

Non-Revenue Appropriations:

Highway:

Tannery Brook Culvert \$ 55,635.52

Union Street — 1,164.67

Heather to River Road .. 1,741.60

Highway Improvements 465.58

Graveling and Oiling 66,905.69

Riverbank Road 159,758.00

Miscellaneous New Sewers

New Automotive

Equipment 76,890.39

Construction Flat Iron

Project 430.85

Derryfield Park

Highway 362,992.30

School:

Addition Memorial High 259.12

Addition Central High 1,165,838.00

Central High Furniture

and Equipment 60,916.89

Addition West High 1,200,040.80

West High Furniture

and Equipment 73,128.57

East Upper Elementary .. 1,095,518.93

South Upper Elementary 1,067,818.26

West Upper Elementary .. 730,503.34

Upper Elementary

Furniture and Equipment 199,973.12

Architects Fees 58,657.35

Site Preparation and

Development for Six

Schools 9,628.30

Construction Connor

Memorial Athletic Field 5,664.77

School Sites 67,630.97

5,735,578.42

CITY OF MANCHESTER

STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1967

Non-Revenue Accounts

EXHIBIT F

Cash Disbursements — Continued

Parks and Recreation:		
Athletic Field		
Grandstand and Lockers	16,000.00	
Athletic Field		
Improve Grandstand	240,931.69	
Athletic Field		
Improve Floodlights	67,573.00	
J.F.K. Memorial Coliseum —		
Improvements	1,356.56	
J.F.K. Memorial Coliseum —		
Ventilation Equipment ..	7,759.14	
Raco Theodore Playground		
New Equipment	363.65	
Improvements to		
Stevens Park	638.42	
		334,622.46
Airport Authority:		
Project #1-Land Acquisition, etc.	43,907.92	
Fire:		
Snorkel and Wire Truck	4,077.70	
Urban Renewal:		
Brown Avenue —		
Industrial Park	725,000.00	
Construction Flat Iron		
Project	182,146.14	
		907,146.14
Water:		
Permanent Improvements	218,318.66	
Total Cash	7,770,373.56	
Transfers to Revenue Cash	134,256.90	
		7,904,630.46
Cash Overdraft December 31, 1967		\$—2,775,059.76

CITY OF

STATEMENT OF BUDGETARY

For the Fiscal Year

Revenue

EXHIBIT

<i>Title of Appropriation</i>	Balance From 1966	Appropriations Current Year	Cash Receipts and Transfers	Total Amount Available
<i>General Government</i>				
Mayor	\$ 3,076.89	\$ 34,600.00	\$ 136.00	\$ 37,812.89
Aldermen		28,400.00	25.00	28,425.00
Coordination and Development		13,800.00	9,000.00	22,800.00
Auditor		44,300.00	24.16	44,324.16
Data Processing		15,000.00	4,200.00	19,200.00
Treasurer		27,600.00	1,502.30	29,102.30
Tax Collector		42,100.00	5,030.00	47,130.00
Custodian of Tax Deeded Property		700.00		700.00
Assessors		65,100.00	20.00	65,120.00
City Solicitor		12,100.00		12,100.00
City Clerk		61,700.00		61,700.00
Elections		19,000.00	2,100.00	21,100.00
Board of Registrars		11,000.00		11,000.00
Zoning Board of Adjustment		2,800.00	4,900.00	7,700.00
Planning Board		42,000.00	7,085.79	49,085.79
Planning Board Photogrametry	2,200.00			2,200.00
City Hall		27,000.00	761.94	27,761.94
Construction New City Hall	27,150.00			27,150.00
Old Court House		6,200.00	1,000.00	7,200.00
Public Comfort Station		20,300.00	1,000.00	21,300.00
William J. Moore Center		19,900.00	1,000.00	20,900.00
Industrial Council		38,200.00		38,200.00
Civil Defense		10,000.00	13,347.96	23,347.96
Housing Code		43,600.00	7,209.21	50,809.21
Community Renewal Program	34,767.92		37,390.28	72,158.20
Sale of Technical Institute Site	40,000.00			40,000.00
Transportation Study	2,703.23		14,369.95	17,073.18
Revaluation Survey	15,725.80			15,725.80
Personnel	18,276.74	5,000.00	9,872.35	33,149.09
Actuarial Study		4,000.00		4,000.00
Demonstration City		5,000.00		5,000.00
Pearl Street School —				
Insurance Balance			6,956.17	6,956.17
<i>Protection of Persons and Property</i>				
Police Department	40,750.73	979,300.00	71,002.33	1,091,053.06
District Court		59,800.00	3,000.00	62,800.00
Public Prosecution		7,500.00		7,500.00
Probation Department		45,200.00		45,200.00
Fire Department		1,434,300.00	27,453.73	1,461,753.73
Sealer of Weights and Measures		7,000.00	150.00	7,150.00

MANCHESTER

APPROPRIATIONS AND EXPENDITURES

Ended December 31, 1967

Accounts

G

Cash Expenditures		Transfers	Liabilities Accrued December 31, 1967	Total Charges	Balance Unexpended Over- expended*	
Payroll	Bills				Carried To 1968**	
\$ 20,720.35	\$ 16,399.70	.....	\$ 458.79	\$ 37,578.84	\$ 234.05	
16,800.00	7,522.12	.....	570.89	24,893.01	3,531.99	
15,230.60	55.59	.....	346.15	15,632.34	7,167.66*	
36,328.24	5,320.20	.....	1,190.46	42,838.90	1,485.26	
.....	17,542.96	.....	1,984.10	19,527.06	327.06*	
24,745.88	3,037.87	.....	917.91	28,701.66	400.64	
39,657.37	6,658.25	.....	932.06	47,247.68	117.68*	
368.01	22.70	.....	.....	390.71	309.29	
53,605.10	6,297.25	.....	1,661.65	61,564.00	3,556.00	
10,129.94	2,255.30	.....	458.96	12,844.20	744.20*	
51,697.48	9,196.46	.....	1,894.55	62,788.49	1,088.49*	
17,788.08	5,054.45	.....	.....	22,842.53	1,742.53*	
7,020.13	3,815.03	.....	200.96	11,036.12	36.12*	
2,400.00	3,273.63	.....	22.59	5,696.22	2,003.78	
29,227.78	17,321.39	\$ 1,572.00	514.30	48,635.47	450.32	
.....	2,200.00	.....	.....	2,200.00	.....
13,168.26	8,920.60	2,000.00	1,017.84	25,106.70	2,655.24	
.....	18,664.13	.....	.....	18,664.13	8,485.87	
5,391.05	1,825.14	.....	435.95	7,652.14	452.14*	
19,838.68	1,118.38	.....	468.28	21,425.34	125.34*	
14,127.99	5,305.95	.....	107.10	19,541.04	1,358.96	
28,612.53	7,674.88	.....	1,574.15	37,861.56	338.44	
9,422.49	12,026.52	.....	626.68	22,075.69	1,272.27	
40,950.64	8,960.74	.....	1,041.83	50,953.21	144.00*	
46,973.26	13,040.08	.....	1,487.74	61,501.08	10,657.12**	
.....	40,000.00	.....	.....	40,000.00	.....
.....	2,700.86	.....	14,370.00	17,070.86	2.32	
.....	5,869.70	.....	.....	5,869.70	9,856.10**	
1,897.63	26,779.16	1,560.00	782.35	31,019.14	2,129.95	
.....	3,050.00	.....	.....	3,050.00	950.00	
.....	5,000.00	.....	.....	5,000.00	.....
.....	.....	.....	.....	.....	6,956.17	
934,082.33	109,926.29	.....	44,472.23	1,088,480.85	2,572.21	
58,411.00	2,860.34	.....	1,609.54	62,880.88	80.88*	
5,336.51	.....	.....	145.49	5,482.00	2,018.00	
38,537.98	2,898.16	.....	878.51	42,314.65	2,885.35	
1,323,927.81	78,263.48	.....	63,517.73	1,465,709.02	3,955.29*	
5,999.78	1,029.87	.....	210.92	7,240.57	90.57*	

CITY OF
STATEMENT OF BUDGETARY
For the Fiscal Year
Revenue
EXHIBIT

<i>Title of Appropriation</i>	Balance From 1966	Appropriations Current Year	Cash Receipts and Transfers	Total Amount Available
<i>Health and Sanitation</i>				
Health Department		161,500.00	4,800.48	166,300.48
Cervical Cancer Screening Program			7,656.00	7,656.00
City Physician		7,000.00		7,000.00
Community Guidance Center		10,000.00		10,000.00
<i>Building</i>				
Building		59,400.00	13,853.62	73,253.62
Building Maintenance		132,000.00	15,030.50	147,030.50
Building Permanent Improvements ..	14,669.32	40,000.00		54,669.32
School Fire Safety Program	4,196.85	29,800.00		33,996.85
<i>Highways</i>				
Highway Department	19,914.45	1,400,000.00	634,815.02	2,054,729.47
New Sewers		75,000.00	3,533.02	78,533.02
New Sidewalks		10,000.00	8,445.59	18,445.59
New Highways		90,000.00	6,095.28	96,095.28
Resurfacing Highways		100,000.00	13,060.03	113,060.03
Incinerator Repairs	2,278.81	5,000.00	8,500.00	15,778.81
Street Lighting	3,651.02	245,000.00		248,651.02
Highway Resurfacing — Oiling		15,000.00		15,000.00
Bridge Maintenance	44,043.02		3,500.00	47,543.02
Refuse Collection Study		8,500.00		8,500.00
Sewer Treatment Survey			65,000.00	65,000.00
<i>Welfare</i>				
Administration and Outside Relief		278,200.00	72,725.09	350,925.09
Old Age Assistance		280,000.00	3,152.98	283,152.98
Permanent Disabled		45,000.00	497.06	45,497.06
<i>Education</i>				
School Department		4,952,800.00	156,644.36	5,109,444.36
City Library	975.19	260,200.00	495.88	261,671.07
Project Head Start	4,964.26		57,151.00	62,115.26
Title I Elementary and Secondary Act	19,739.36		167,473.73	187,213.09
Title IIB Economical Opportunity Act	1,186.94		9,654.20	10,841.14
Title II — E S E A	—7,410.60		50,353.65	42,943.05
Title III			11,100.00	11,100.00
School Construction — Architectural Service			5,000.00	5,000.00
<i>Parks, Recreation and Aviation</i>				
Parks and Recreation Commission		327,700.00	18,708.21	346,408.21
Permanent Improvements		46,400.00		46,400.00
Manchester Airport Authority		72,100.00	13,963.30	86,063.30

MANCHESTER

APPROPRIATIONS AND EXPENDITURES

Ended December 31, 1967

Accounts

G

Cash Expenditures		Transfers	Liabilities Accrued December 31, 1967	Total Charges	Balance Unexpended Over- expended*
Payroll	Bills				Carried To 1968**
141,922.91	18,540.93	.....	4,107.43	164,571.27	1,729.21
.....	819.91	1,845.99	196.11	2,862.01	4,793.99**
6,243.93	222.22	.....	309.22	6,775.37	224.63
.....	10,000.00	.....	.....	10,000.00	.....
49,742.75	21,484.36	.....	2,405.64	73,632.75	379.13°
107,106.79	31,801.64	.....	3,945.79	142,854.22	4,176.28
.....	12,192.97	15,000.00	1,053.50	28,246.47	26,422.85**
.....	12,008.60	.....	3,938.60	15,947.20	18,049.65**
1,305,791.35	619,599.35	50.02	113,241.66	2,038,682.38	1,047.09
26,312.92	1,166.00	37,521.20	1,319.15	66,319.27	15,000.00**
7,872.98	614.46	9,928.15	.....	18,415.59	12,213.75**
18,569.80	34,566.00	30,230.94	.....	83,366.74	30.00
20,144.97	6,675.05	79,256.33	.....	106,076.35	12,728.54
.....	13,211.25	.....	.....	13,211.25	6,983.68
.....	225,969.50	.....	21,092.33	247,061.83	2,567.56
3,833.42	.....	11,166.58	.....	15,000.00	1,589.19
2,859.28	25,949.66	1,315.91	.....	30,124.85	.....
.....	.....	8,500.00	.....	8,500.00	17,418.17**
.....	.....	63,765.00	.....	63,765.00	.....
28,009.74	300,406.88	.....	27,962.66	356,379.28	1,235.00**
.....	266,315.67	.....	54,364.18	320,679.85	5,454.19°
.....	47,194.96	.....	10,987.97	58,182.93	37,526.87°
4,515,537.31	545,023.35	.....	99,063.52	5,159,624.18	12,685.87°
189,862.30	61,282.48	.....	9,416.42	260,561.20	50,179.82°
38,258.50	18,691.34	.....	1,161.00	58,110.84	1.80
98,943.68	67,817.01	6,233.67	3,221.03	176,215.39	1,108.07**
6,378.25	2,496.69	.....	492.58	9,367.52	4,004.42**
.....	48,101.00	.....	1,091.95	49,192.95	10,997.70**
8,786.75	192.14	.....	554.29	9,533.18	1,473.62**
.....	.....	.....	.....	.....	—6,247.90**
.....	.....	.....	.....	.....	1,566.82**
.....	.....	.....	.....	.....	5,000.00**
254,002.18	78,534.37	.....	13,019.54	345,556.09	852.12
.....	29,984.07	.....	15,938.72	45,922.79	477.21
28,156.42	51,218.83	13.16	6,601.79	85,990.20	73.10

CITY OF

STATEMENT OF BUDGETARY

For the Fiscal Year

Revenue

EXHIBIT

<i>Title of Appropriation</i>	Balance From 1966	Appropriations Current Year	Cash Receipts and Transfers	Total Amount Available
Unclassified				
Pensions	5,126.31	300,000.00	.....	305,126.31
Damages and Claims .....	.....	1,000.00	.....	1,000.00
Printing .....	.....	1,000.00	2,400.00	3,400.00
Patriotic Purposes .....	.....	3,000.00	304.84	3,304.84
Incidentals .....	.....	11,000.00	17,500.00	28,500.00
Municipal Audit .....	.....	4,000.00	1,500.00	5,500.00
Cash Variations .....	.....	100.00	.....	100.00
Reserve for Discounts .....	.....	55,000.00	4,901.72	59,901.72
Reserve for Abatements .....	.....	40,000.00	.....	40,000.00
Refunds .....	.....	2,000.00	4,000.00	6,000.00
Fire Insurance on Public Buildings .....	.....	46,500.00	.....	46,500.00
Teachers State Pension Fund .....	.....	182,000.00	20,250.48	202,250.48
Police State Pension Fund .....	.....	49,800.00	7,000.00	56,800.00
Firemen's State Pension Fund .....	.....	75,300.00	7,000.00	82,300.00
Publicity .....	.....	8,500.00	1,200.00	9,700.00
Contingency Funds .....	.....	90,000.00	14,500.00	104,500.00
Animal Rescue League .....	.....	2,000.00	.....	2,000.00
Social Security .....	.....	220,000.00	66,007.95	286,007.95
Membership Municipal Association .....	.....	2,100.00	250.92	2,350.92
Charter Revision Commission	500.00	.....	.....	500.00
Derryfield Land Purchase	20,000.00	.....	.....	20,000.00
Membership Manchester Metro- politan Planning Commission	5,148.00	3,680.00	.....	8,828.00
Longevity Pay Fund	6,791.24	.....	.....	6,791.24
Capital Reserve Fund City Hall ....	.....	172,074.00	.....	172,074.00
Portsmouth - Kittery .....	.....	.....	.....	.....
Armed Services, Inc. ....	.....	200.00	.....	200.00
Band Fund .....	.....	3,000.00	.....	3,000.00
Health Insurance .....	.....	18,000.00	.....	18,000.00
Beautification Fund .....	.....	.....	15,555.00	15,555.00
Independence Day Celebration .....	.....	1,000.00	.....	1,000.00
Manchester Chamber of Commerce .....	.....	.....	1,000.00	1,000.00
Public Service Enterprise				
Cemetery	46,090.06	.....	1,279,246.89	1,325,336.95
Public Scales .....	.....	89,200.00	56,697.96	145,897.96
Water .....	.....	5,600.00	.....	5,600.00
Interest and Maturing Debt				
Interest on Temporary Loans	43,478.60	200,000.00	100,797.99	344,276.59
Interest on General Loans .....	.....	572,000.00	.....	572,000.00
Maturing Debt .....	.....	1,195,000.00	.....	1,195,000.00
Other Governmental Units				
Hillsborough County Tax .....	.....	738,468.10	.....	738,468.10
Community Action Program	27,089.00	.....	215,225.00	242,314.00
Neighborhood Youth Corps	2,808.14	.....	174,501.00	177,309.14
C. A. P. New Careers .....	.....	.....	80,037.00	80,037.00
Model Cities Agency .....	.....	.....	20,000.00	20,000.00
GRAND TOTALS	\$449,891.28	\$15,874,622.10	\$3,669,624.92	\$19,994,138.30

MANCHESTER

APPROPRIATIONS AND EXPENDITURES

Ended December 31, 1967

Accounts

G

Cash Expenditures		Transfers	Liabilities Accrued December 31, 1967	Total Charges	Balance Unexpended Over- expended*
Payroll	Bills				Carried To 1968**
291,398.45	.....	.....	5,043.35	296,441.80	8,684.51
.....	778.05	.....	15.00	793.05	206.95
.....	780.00	.....	.....	780.00	2,620.00
.....	2,740.68	.....	239.00	2,979.68	325.16
.....	22,561.39	5,000.00	1,650.57	29,211.96	711.96*
.....	5,500.00	.....	.....	5,500.00	.....
.....	.....	.....	.....	.....	100.00
.....	.....	59,901.72	.....	59,901.72	.....
.....	.....	39,996.06	.....	39,996.06	3.94
.....	2,585.50	2,000.00	52.27	4,637.77	1,362.23
.....	44,374.12	.....	.....	44,374.12	2,125.88
.....	115,666.58	.....	79,101.39	194,767.97	7,482.51
.....	55,203.57	.....	.....	55,203.57	1,596.43
.....	80,671.34	.....	.....	80,671.34	1,628.66
.....	9,514.00	.....	.....	9,514.00	186.00
.....	.....	104,500.00	.....	104,500.00	.....
.....	2,000.00	.....	.....	2,000.00	.....
.....	225,760.58	.....	66,533.34	292,293.92	6,285.97*
.....	1,900.92	.....	450.00	2,350.92	.....
.....	.....	.....	.....	.....	500.00**
.....	.....	4,500.00	.....	4,500.00	15,500.00**
.....	8,828.00	.....	.....	8,828.00	.....
.....	.....	.....	6,791.24	6,791.24	.....
.....	172,074.00	.....	.....	172,074.00	.....
.....	200.00	.....	.....	200.00	.....
.....	2,566.18	.....	.....	2,566.18	433.82
.....	.....	.....	.....	.....	18,000.00**
.....	15,555.00	.....	.....	15,555.00	.....
.....	1,000.00	.....	.....	1,000.00	.....
.....	1,000.00	.....	.....	1,000.00	.....
534,680.40	611,058.31	.....	72,973.99	1,218,712.70	106,624.25**
113,303.70	28,375.68	.....	4,211.38	145,890.76	7.20
5,449.15	170.85	.....	137.82	5,757.82	157.82*
.....	344,276.59	.....	.....	344,276.59	.....
.....	570,419.00	.....	.....	570,419.00	1,581.00
.....	1,195,000.00	.....	.....	1,195,000.00	.....
.....	738,468.10	.....	.....	738,468.10	.....
143,369.51	69,673.42	4,100.00	5,113.62	222,256.55	20,057.45**
152,339.66	11,880.69	.....	5,708.66	169,929.01	7,380.13**
54,585.60	9,057.33	4,100.00	4,942.93	72,685.86	7,351.14
.....	.....	.....	.....	.....	20,000.00
\$11,025,859.60	\$7,387,372.75	\$470,291.73	\$792,349.35	\$19,675,873.43	\$318,264.87

CITY OF MANCHESTER
STATEMENT OF WELFARE DEPARTMENT
EXPENDITURES
For the Fiscal Year Ended December 31, 1967
EXHIBIT G — SCHEDULE 1

Administrative Salaries

Commissioner	\$ 9,024.78
Clerks and Investigators	18,984.96
	<hr/>
Total Cash	28,009.74
Accrual	572.00
	<hr/>
	28,581.74

Expenditures (Cash and Accrual)

Administration Bills	2,472.04
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Outside Relief:

Provisions	\$ 83,491.22
Milk	896.90
Fuel	2,784.70
Clothing	1,578.78
Board, Care and Personal Aid	63,673.31
Rents	40,145.31
Professional Services	17,415.15
Medicine	20,339.29
Hospitalization	78,622.70
Burials	1,414.90
Electricity	4,293.47
Gas	9,016.48
Out-of-Town Aid	83.94
Bus and Transportation	820.60
Miscellaneous	948.75

325,525.50

Less Accrual December 31, 1966 7,500.00

318,025.50

Add Accrual December 31, 1967 7,300.00

325,325.50

TOTAL EXPENDITURES \$356,379.28

CITY OF MANCHESTER
 STATEMENT OF CEMETERY DEPARTMENT
 EXPENDITURES
 For the Fiscal Year Ended December 31, 1967
 EXHIBIT C — SCHEDULE 2

Payrolls — Regular	\$115,419.58
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Other Expenses (Cash and Accrual)

Fuel Oil and Electricity	\$ 3,480.90
Cement	329.34
Gasoline and Oil	1,517.14
Cement Containers	3,133.80
Fertilizer	75.60
Vehicles	6,096.00
Autos and Truck Expense	3,809.37
Office Expenses	775.57
Repairs — Building, Equipment, etc.	4,461.01
Miscellaneous Supplies	1,122.84
Equipment	1,336.28
Office Equipment	529.30
Insurance	1,000.88
Contract Work	2,803.15

TOTAL EXPENDITURES	30,471.18
	\$145,890.76

CITY OF MANCHESTER
STATEMENT OF POLICE DEPARTMENT
EXPENDITURES

For the Fiscal Year Ended December 31, 1967

EXHIBIT G — SCHEDULE 3

Salaries

Chief	\$ 13,919.02
Captains, Deputy and Assistant Chiefs	74,821.17
Clerks, Patrolmen and Others	844,992.14
Commissioners	350.00
Total Cash	934,082.33
Accrual December 31, 1967	35,638.98
	969,721.31

Expenses (Cash and Accrual)

Auto Repairs and Parts	7,084.31
Electricity and Gas	2,328.91
Building Maintenance and Supplies	1,088.24
Fuel and Oil	3,474.91
Rentals	2,082.00
Gas and Oil	14,445.57
Postage	718.95
Insurance	6,023.86
Office Supplies	7,703.39
Photography	1,175.23
Radio	12,162.40
Court Cases and Meals	357.26
Telephone	5,005.20
Hospital	499.35
Uniform Allowance	15,780.00
Miscellaneous	116.41
Training and Courses	1,820.15
Ammunition	472.63
Medical Supplies and Medical	302.34
Subscriptions and Dues	678.85
Service Agreements	117.62
Uniforms and Equipment	2,437.90
Travel, Meetings and Conventions	994.24
Tires, Tubes and Batteries	2,555.07
Professional Services	1,674.10
Vehicles	26,771.40
K-9 Corps	889.25
	118,759.54
TOTAL EXPENDITURES	\$1,088,480.85

CITY OF MANCHESTER
STATEMENT OF FIRE DEPARTMENT
EXPENDITURES

For the Fiscal Year Ended December 31, 1967

EXHIBIT G — SCHEDULE 4

<i>Salaries</i>	
Chief	\$ 14,708.76
Deputies and Battalion Chiefs	80,840.36
Fire Alarm Superintendent	7,859.74
Firemen	1,220,168.95
Commissioners	350.00
Total Cash	1,323,927.81
Accrual December 31, 1967	31,998.75
Total Payroll	1,355,926.56
<i>Expenses (Cash and Accrual)</i>	
Apparatus Maintenance	\$ 3,140.25
Motor Vehicle Repairs and Parts	698.95
Fire Alarm Maintenance	4,634.54
Telephone	2,917.32
Fuel Oil	10,637.99
Hose Maintenance	4,578.39
Insurance	3,309.00
Laundry, Furniture and Bedding	1,882.45
Hospital and Medical	4,985.29
New Equipment	4,760.94
Gas and Oil	5,510.36
Office Supplies	3,070.37
Vehicles	3,381.85
Service Agreements	253.63
Personnel — Material and Supplies	6,090.36
Miscellaneous	1,051.08
Travel	1,087.88
Uniform Allowance	17,082.50
Special Projects	18,665.35
Electricity and Gas	4,552.03
Tires, Tubes and Batteries	3,852.59
Furniture and Fixtures	869.16
Radio Communication	2,770.18
	109,782.46
TOTAL EXPENDITURES	\$1,465,709.02

CITY OF

STATEMENT OF BUDGETARY

For the Fiscal Year

Non-Revenue

EXHIBIT

	Balances From 1966	Appropriations	Cash Receipts and Other Credits	Total Amount Available
<i>Highway</i>				
Derryfield Park Highway	\$ 1,069.27	.....	.....	\$ 1,069.27
Cilley Road-Jewett Street to Mammoth Road	11,451.04	.....	.....	11,451.04
Union Street-Heather to River Road	7,181.12	.....	.....	7,181.12
Highway Improvements —				
Graveling and Oiling .....	.....	.....	\$ 5,889.91	5,889.91
Riverbank Road	2,164.59	.....	.....	2,164.59
Miscellaneous New Sewers	9,787.23	\$ 325,000.00	.....	334,787.23
Tannery Brook Culvert	72,367.43	.....	.....	72,367.43
Engineering-Cemetery and Tannery Brooks Culverts	383.87	.....	.....	383.87
New Automotive Equipment .....	.....	300,000.00	5,000.00	305,000.00
Construction Flat Iron Project .....	.....	.....	200,000.00	200,000.00
Culvert Tannery Brook Etc. ....	.....	25,000.00	.....	25,000.00
<i>School</i>				
Upper Elementary Furniture and Equip.	200,000.00	.....	.....	200,000.00
New Fire Escapes	1,978.05	.....	.....	1,978.05
Construction Connor Memorial Athletic Field	5,664.77	.....	.....	5,664.77
Addition Memorial High	17,575.31	.....	.....	17,575.31
Addition Central High	1,915,446.67	.....	.....	1,915,446.67
Addition West High	1,236,562.23	.....	.....	1,236,562.23
West Upper Elementary	737,189.79	.....	15,000.00	752,189.79
East Upper Elementary	1,077,438.40	.....	19,070.00	1,096,508.40
South Upper Elementary	1,056,826.82	.....	11,760.00	1,068,586.82
Architects Fees	162,849.68	.....	.....	162,849.68
Site Preparation and Development for Six Schools	149,142.01	.....	.....	149,142.01
Land Acquisition	467.86	.....	.....	467.86
Central High Furniture and Equipment	250,000.00	.....	.....	250,000.00
West High Furniture and Equipment ..	50,000.00	.....	40,000.00	90,000.00

MANCHESTER

APPROPRIATIONS AND EXPENDITURES

Ended December 31, 1967

Accounts

H

Cash Payrolls	Expenditures Bills	Transfers and Other Debits	Liabilities Accrued December 31, 1967	Total Charges	Balances Carried To 1968
..... \$	430.85	\$ 638.42	.....	\$ 1,069.27	.....
\$ 131.85	1,032.82	6,016.45	.....	7,181.12	\$ 11,451.04
1,741.60	.....	4,148.31	.....	5,889.91	.....
465.58	.....	1,699.01	.....	2,164.59	.....
4,693.59	62,212.10	5,663.25	\$ 31,786.34	104,355.28	230,431.95
.....	55,479.20	10,462.91	.....	65,942.11	6,425.32
156.32	.....	227.55	.....	383.87	.....
.....	159,758.00	.....	23,091.00	182,849.00	122,151.00
59,758.79	17,131.60	111,929.33	2,254.95	191,074.67	8,925.33
.....	.....	.....	.....	.....	25,000.00
.....	199,973.12	.....	.....	199,973.12	26.88
.....	.....	.....	.....	.....	1,978.05
.....	5,664.77	.....	.....	5,664.77	.....
.....	259.12	.....	.....	259.12	17,316.19
.....	1,165,838.00	.....	122,504.00	1,288,342.00	627,104.67
.....	1,200,040.80	.....	.....	1,200,040.80	36,521.43
.....	730,503.34	.....	.....	730,503.34	21,686.45
.....	1,095,518.93	.....	.....	1,095,518.93	989.47
.....	1,067,818.26	.....	.....	1,067,818.26	768.56
.....	58,657.35	.....	4,585.00	63,242.35	99,607.33
.....	9,628.30	30,830.00	.....	40,458.30	108,683.71
.....	.....	.....	.....	.....	467.86
.....	60,916.89	40,000.00	9,925.10	110,841.99	139,158.01
.....	73,128.57	.....	5,946.00	79,074.57	10,925.43

CITY OF

STATEMENT OF BUDGETARY

For the Fiscal Year

Non-Revenue

EXHIBIT

	Balances From 1966	Appropriations	Cash Receipts and Other Credits	Total Amount Available
<i>Parks and Recreation</i>				
Athletic Field-Grandstand and Lockers	16,000.00			16,000.00
Athletic Field Improve Grandstand		256,000.00		256,000.00
Athletic Field Improve Floodlights		69,000.00		69,000.00
J.F.K. Memorial Coliseum-Improvements	1,721.01			1,721.01
J.F.K. Memorial Coliseum				
Ventilation Equipment		45,000.00		45,000.00
Raco Theodore Playground-New				
Equipment	828.20			828.20
Improvement to Stevens Park			638.42	638.42
<i>Airport Authority</i>				
Project No. 1 Land Acquisition, etc.	47,000.00		39,030.69	86,030.69
Land Acquisition — 9-27-018-05		80,000.00		80,000.00
<i>Fire</i>				
Snorkel and Wire Truck		110,000.00		110,000.00
<i>Urban Renewal</i>				
Brown Avenue-Industrial Park	725,000.00			725,000.00
E L C E E Housing Project No. N. H.				
R-16	85,000.00			85,000.00
Manchester Housing Authority	2,000.00			2,000.00
Construction Flat Iron Project	569,556.00			569,556.00
Pearl Street Redevelopment Project	3,481.00			3,481.00
Amoskeag Mill Yard, Project No.				
N. H. R-7		500,000.00		500,000.00
<i>Water</i>				
Permanent Improvements	508,046.73			508,046.73
TOTALS	\$8,924,179.08	\$1,710,000.00	\$336,389.02	\$10,970,568.10

MANCHESTER

APPROPRIATIONS AND EXPENDITURES

Ended December 31, 1967

Accounts

H

Cash Payrolls	Expenditures Bills	Transfers and Other Debits	Liabilities Accrued December 31, 1967	Total Charges	Balances Carried To 1968
.....	16,000.00	.....	.....	16,000.00	.....
.....	240,931.69	.....	9,871.41	250,803.10	5,196.90
.....	67,573.00	.....	.....	67,573.00	1,427.00
.....	1,356.56	.....	.....	1,356.56	364.45
.....	7,759.14	.....	.....	7,759.14	37,240.86
.....	363.65	.....	.....	363.65	464.55
.....	638.42	.....	.....	638.42	.....
.....	43,907.92	.....	.....	43,907.92	42,122.77
.....	.....	.....	.....	.....	80,000.00
.....	4,077.70	.....	.....	4,077.70	105,922.30
.....	725,000.00	.....	.....	725,000.00	.....
.....	.....	.....	.....	.....	85,000.00
.....	.....	.....	.....	.....	2,000.00
2,736.18	179,409.96	200,000.00	12,539.09	394,685.23	174,870.77
.....	.....	.....	.....	.....	3,481.00
.....	.....	.....	.....	.....	500,000.00
.....	218,318.66	.....	38,380.80	256,699.46	251,347.27
\$69,683.91	\$7,469,328.72	\$411,615.23	\$260,883.69	\$8,211,511.55	\$2,759,056.55

CITY OF

STATEMENT OF APPROPRIATIONS —

For the Fiscal Year

Revenue

EXHIBIT

	Departmental Appropriations	Cash And Other Credits	Transfer From Bond Issue	Inter Depart- mental Transfers
Administration	\$ 35,000.00	\$ 7,412.13	\$ 15,190.12	\$ 85,212.55
Highway Maintenance	160,000.00	36,613.00	.....	.....
Sewer Maintenance	65,000.00	117.32	.....	.....
Refuse Disposal	665,000.00	110.72	.....	.....
Street Cleaning	65,000.00	387.05	.....	.....
Engineering Department	35,000.00	4,681.35	11,685.85	4,989.07
Vacation and Holidays	125,000.00	4,122.73	.....	.....
Sick Leave	60,000.00	3,205.03	.....	.....
Construction Material and Supplies	50,000.00	1,809.54	56,355.42	175,606.55
Snow and Ice	240,000.00	320.35	.....	490.50
Garage	44,914.45	31,661.71	43,382.39	350,322.18
Insurance .....	.....	151.00	7,643.12	89,544.62
Traffic Division .....	.....	115,497.06	.....	.....
	\$1,544,914.45	\$206,088.99	\$134,256.90	\$706,165.47

SPECIAL

	Balances Carried From 1966	Departmental Appropriations	Cash And Other Credits	Total Credits
New Sewers .....	.....	\$ 75,000.00	\$ 3,533.02	\$ 78,533.02
New Sidewalks .....	.....	10,000.00	8,445.59	18,445.59
New Highways .....	.....	78,000.00	6,095.28	84,095.28
New Highways-Setting Curbing .....	.....	12,000.00	.....	12,000.00
Highway Resurfacing .....	.....	100,000.00	13,060.03	113,060.03
Highway Resurfacing-Oiling .....	.....	15,000.00	.....	15,000.00
Bridge Maintenance	\$ 44,043.02	.....	3,500.00	47,543.02
Incinerator Repairs	2,278.81	5,000.00	8,500.00	15,778.81
Sewer Treatment Survey .....	.....	.....	65,000.00	65,000.00
Refuse Collection Study .....	.....	8,500.00	.....	8,500.00
	\$ 46,321.83	\$303,500.00	\$108,133.92	\$457,955.75

MANCHESTER

HIGHWAY DEPARTMENT LEDGER

Ended December 31, 1967

Accounts

I

Total Credits	Expenditures		Inter Departmental Transfers	Total Charges	Departmental Appropriations Unexpended Overexpended ^o
	Payrolls	Bills			
\$ 142,814.80	\$ 111,307.80	\$ 14,376.48	\$ 10,956.63	\$ 136,640.91	\$ 6,173.89
196,613.00	97,795.98	8,195.97	123,479.48	229,471.43	32,858.43 ^o
65,117.32	45,410.59	1,209.06	29,003.12	75,622.77	10,505.45 ^o
665,110.72	515,937.71	38,211.66	195,148.37	749,297.74	84,187.02 ^o
65,387.05	23,079.46	.....	29,981.44	53,060.90	12,326.15
56,356.27	46,574.42	1,814.82	5,031.85	53,421.09	2,935.18
129,122.73	122,027.40	.....	8,846.97	130,874.37	1,751.64 ^o
63,205.03	61,541.38	.....	4,461.76	66,003.14	2,798.11 ^o
283,771.51	11,949.58	245,551.75	3,647.87	261,149.20	22,622.31
240,810.85	127,995.38	84,525.79	74,967.78	287,488.95	46,678.10 ^o
470,280.73	126,756.82	211,194.35	29,827.06	367,778.23	102,502.50
97,338.74	.....	49,132.93	.....	49,132.93	48,205.81
115,497.06	55,122.59	38,920.44	21,394.03	115,437.06	60.00
\$2,591,425.81	\$1,345,499.11	\$693,133.25	\$536,746.36	\$2,575,378.72	\$ 16,047.09

REVENUE ACCOUNTS

Expenditures		Inter Depart- mental Transfers	Total Charges	Unexpended Balances	Carried To 1968
Payrolls	Bills				
\$ 27,632.07	\$ 1,166.00	\$ 37,521.20	\$ 66,319.27	.....	\$ 12,213.75
7,872.98	614.46	9,928.15	18,415.59	\$ 30.00	.....
11,699.71	34,566.00	25,626.21	71,891.92	12,203.36	.....
6,870.09	.....	4,604.73	11,474.82	525.18	.....
20,144.97	6,675.05	79,256.33	106,076.35	6,983.68	.....
3,833.42	.....	11,166.58	15,000.00	.....	.....
2,859.28	25,949.66	1,315.91	30,124.85	.....	17,418.17
.....	13,211.25	.....	13,211.25	.....	2,567.56
.....	63,765.00	.....	63,765.00	.....	1,235.00
.....	.....	8,500.00	8,500.00	.....	.....
\$ 80,912.52	\$ 145,947.42	\$177,919.11	\$404,779.05	\$ 19,742.22	\$ 33,434.48

CITY OF MANCHESTER
STATEMENT OF APPROPRIATION
HIGHWAY DEPARTMENT LEDGER
For the Fiscal Year Ended December 31, 1967
Non-Revenue Accounts
EXHIBIT J

	Balance From 1966	Appropri- ations	Transfers And Other Credits	Total Credits	Expenditures		Transfers	Total Charges	Balances To 1968
					Payroll	Bills			
Cilley Road-Jewett Street to Mammoth Road	\$ 11,451.04	.....	.....	\$ 11,451.04	.....	.....	.....	.....	\$ 11,451.04
Union Street-Heather to River Road	7,181.12	.....	.....	7,181.12	\$ 131.85	\$ 1,032.82	\$ 6,016.45	\$ 7,181.12	.....
Tannery Brook Culvert ...	72,367.43	.....	.....	72,367.43	.....	55,479.20	10,462.91	65,942.11	6,425.32
Engineering-Cemetery and Tannery Brooks	383.87	.....	.....	383.87	156.32	.....	227.55	383.87	.....
Riverbank Road	2,164.59	.....	.....	2,164.59	465.58	.....	1,699.01	2,164.59	.....
Miscellaneous New Sewers	9,787.23	\$325,000.00	.....	334,787.23	4,788.63	93,903.40	5,663.25	104,355.28	230,431.95
New Automotive Equipment .....	.....	300,000.00	\$ 5,000.00	305,000.00	.....	182,849.00	.....	182,849.00	122,151.00
Construction Flat Iron Project .....	.....	.....	200,000.00	200,000.00	59,758.79	19,386.55	111,929.33	191,074.67	8,925.33
Highway Improvements — Graveling and Oiling	.....	.....	5,889.91	5,889.91	1,741.60	.....	4,148.31	5,889.91	.....
Culvert Tannery Brook, Etc. ....	.....	25,000.00	.....	25,000.00	.....	.....	.....	.....	25,000.00
TOTALS	\$103,335.28	\$650,000.00	\$210,889.91	\$964,225.19	\$67,042.77	\$352,650.97	\$140,146.81	\$559,840.55	\$404,384.64

Less Inter-Bond Transfer

5,889.91

Transfers to Revenue Accounts

\$134,256.90

CITY OF MANCHESTER

SUMMARY OF TRANSFERS CHARGED TO NON-REVENUE ACCOUNTS

For the Fiscal Year Ended December 31, 1967

EXHIBIT J — SCHEDULE 1

	Adminis- tration	Transpor- tation	Equipment	Construction Materials, Supplies	Engineer- ing	Insurance	TOTALS
Union Street-Heather to River Road	\$ 10.74	\$ 22.40	\$ 56.00	\$ 15.95	\$ 6.79	\$ 14.86	\$ 126.54
Tannery Brook Culvert Project Engineering-Cemetery and Tannery Brooks	6,412.75	.....	.....	.....	4,050.16	.....	10,462.91
Riverbank Road	16.00	16.00	48.00	116.57	10.10	20.88	227.55
Miscellaneous New Sewers	93.14	78.00	307.30	1,109.97	58.83	51.77	1,699.01
Construction Flat Iron Project	433.04	264.00	1,681.00	2,382.81	273.50	628.90	5,663.25
Highway Improvements — Graveling and Oiling	7,972.22	9,283.29	30,795.20	49,992.79	7,127.16	6,758.67	111,929.33
	252.23	351.20	480.00	2,737.33	159.31	168.24	4,148.31
TOTALS	\$15,190.12	\$10,014.89	\$33,367.50	\$56,355.42	\$11,685.85	\$7,643.12	\$134,256.90

CITY OF MANCHESTER
STATEMENT OF TAX RATES AND TAX LEVIES
For the Year 1946 to 1967 Inclusive
EXHIBIT K

Year	Valuation	State (School) Per Capita	Tax Rate County	(Per \$1,000) City	Total	Total Tax Levy
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
1961	148,218,034.00		4.40	55.60	60.00	8,893,082.04
1962	152,218,370.00		4.36	59.24	63.60	9,681,088.45
1963	157,216,403.00		4.05	60.45	64.50	10,140,471.12
1964	161,332,181.00		4.16	62.64	68.80	10,776,989.72
1965	166,047,700.00		4.27	62.33	66.60	11,058,777.49
1966	172,168,846.00		3.85	69.05	72.90	12,551,119.10
1967	174,118,599.00		4.24	70.56	74.80	13,024,070.46

CITY OF MANCHESTER
COMPARATIVE BALANCE SHEET
EXHIBIT L

	December 31, 1966	December 31, 1967	Increase Decrease*
ASSETS			
Cash on Hand and in Banks ..	\$2,960,166.17	\$5,985,830.19	\$5,250,664.02*
Taxes Receivable	1,250,592.96	1,120,202.62	130,390.34*
Taxes Receivable-Head Taxes ..	74,795.00	85,875.00	11,080.00
Tax Titles and Tax Deeds	219,931.64	148,613.58	71,318.06*
Departmental Accounts			
Receivable	95,033.19	193,232.21	98,199.02
Water Works	132,296.79	120,520.62	11,776.17*
Miscellaneous Assets	1,924.46	—0—	1,924.46*
TOTAL ASSETS	\$4,734,740.21	\$7,654,274.22	\$2,919,534.01
LIABILITIES			
Accounts Payable & Accruals ..	655,891.67	792,349.35	136,457.68
Bond Anticipation Notes and			
Temporary Revenue Loans ..	2,520,000.00	6,000,000.00	3,480,000.00
U. S. Savings Bonds	531.50	1,512.00	980.50
Teachers' Retirement	72,988.91	22,645.79	50,343.12*
Social Security	68,694.32	81,093.71	12,399.39
Revenue Appropriation			
Balances	449,891.28	347,183.42	102,707.86*
Water Works (Reserve for			
Appropriation When			
Collected)	132,296.79	120,520.62	11,776.17*
Revenue of 1967, 1968	8,843.64	12,586.24	3,742.60
Head Tax Reserve and Cost ..	88,024.50	96,491.50	8,467.00
Tailings	8,351.55	8,466.77	115.22
Parking Meters	160,211.42	158,175.85	2,035.57*
Other Funds	29,897.68	16,777.01	13,120.67*
Capital Reserve Funds	25,000.00		25,000.00*
Highway Layout U. S.			
305 (1) C-4331		604.29	604.29
Revenue of Prior Years			
(Surplus-Deficit)	514,116.95	—4,132.33	518,249.28*
TOTAL LIABILITIES	\$4,734,740.21	\$7,654,274.22	\$2,919,534.01

