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ANNUAL REPORTS

OF THE

CITY OF MANCHESTER,

FOR THE

YEAR 1867.



MANCHESTER:

JOHN B. CLARKE, BOOK AND JOB PRINTER.

1868.

NEW HAMPSHIRE
STATE LIBRARY



TWENTY-SECOND

ANNUAL REPORT

OF THE

RECEIPTS AND EXPENDITURES

OF THE

CITY OF MANCHESTER,

FOR THE FISCAL YEAR ENDING DECEMBER 31,

1867.

TOGETHER WITH OTHER ANNUAL REPORTS AND PAPERS
RELATING TO THE AFFAIRS OF THE CITY.



MANCHESTER, N. H.:

JOHN B. CLARKE'S BOOK AND JOB PRINTING ESTABLISHMENT.

1868.

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1867

INAUGURAL ADDRESS

OF THE

HON. JAMES A. WESTON,

MAYOR,

TO

THE CITY COUNCIL OF MANCHESTER,

DELIVERED

BEFORE THE TWO BRANCHES IN CONVENTION, JANUARY 7, 1868.



ADDRESS.

GENTLEMEN OF THE CITY COUNCIL :

Having been called by the suffrages of my fellow-citizens to the position I have just assumed, I enter upon the discharge of the duties of the office with a firm reliance upon Him whose blessing we have invoked. As we take upon ourselves the labors and responsibilities of our several offices, let us not forget our dependence upon the Divine Being for that wisdom which shall enable us to act so as to secure the welfare of our city and the people whose interests have been entrusted to our care.

While it will not be expected that I should be familiar with the details of the several departments of our city affairs, so as to be able at this time to make specific recommendations for your consideration, I will advert to some of the more important subjects that will claim your attention and official action. Should occasion require, I will make further communications of a more definite character.

FINANCE.

It is a matter of regret that we are called upon to commence the labors of a new year before a detailed statement of the doings of our predecessors can be furnished. In the absence of such a statement, we must content ourselves with such information as circumstances have placed within our reach.

The following statement, furnished by our faithful Treasurer, is believed to exhibit the present financial condition of the city:—

Amt. of funded debt Jan. 1, 1867,	\$371,900.00	
Deduct amt. paid during the year, (being \$10,000 more than the amt. appropriated for this object),	20,000.00	
Present amount of funded debt,	—————	\$351,900.00
Amt. temporary loan, Jan. 1, 1867,	23,022.50	
Add for increase during the year,	12,208.00	
Present amt. of temporary loan,	—————	\$35,230.50
Balance of appropriation for Court House,	12,500.00	
Amt. due for steam fire engine,	4,450.00	
Amt. of interest now due, about,	10,000.00	
Unpaid bills now due, about,	14,000.00	
	—————	40,950.00
Total debt and interest, Jan 1, 1868,		428,080.50
Deduct cash on hand,	34,000.00	
Note due on Barrett place,	275.00	
	—————	34,275.00
Net indebtedness, Jan. 1, 1868,		<u>\$393,805.50</u>

From this amount may properly be deducted such sum as shall be realized from taxes now due, over and above any outstanding claims not enumerated above. There has been paid during the year \$21,000 towards the court house, leaving unpaid the sum of \$12,500 from the amount set apart for that object. This it is thought will cover the cost of the building; but a further sum will be required for furniture and fixtures, and also for a fence to enclose the lot.

The valuation as returned by the assessors for the past year is \$10,101,556, showing an increase of \$51,536 over the valuation of 1866. The amount assessed by tax last year was \$207,457.39, including school house tax. Rate of taxation \$19.20 on \$1,000, besides school house tax. The amount paid for state and county tax during the past year was \$63, 638.34.

The subject of the city debt should receive our most serious attention and care, and every proper effort should be made to guard against its enlargement. While circumstances may sometimes justify an increase of the debt for the purpose of developing our material resources, I am fully convinced that true policy requires that all ordinary expenditures should be promptly met by annual taxation; and also that such reasonable sum as can be applied without too great burden upon tax-payers, should annually be appropriated for the gradual extinguishment of the city debt.

Too much care and consideration cannot be bestowed upon the subject of the appropriations. Each department should be carefully examined, and, as far as can be foreseen, should receive such sum as a judicious and economical administration of its affairs shall demand; and no further sum should be expended until provision for its payment has been made by the City Council.

As many of you who are familiar with our financial affairs are aware, parties having in charge the disbursement of the public funds have heretofore too frequently overdrawn the appropriations of some of the departments, the result being that at the end of the year we find ourselves unexpectedly involved in debt. In such a contingency, either a transfer of funds appropriated for other uses must be made, or a temporary loan must be effected to meet the deficiency, and our debt thus become unwarrantably increased. If parties contracting for the city were always

held personally responsible for all sums expended beyond the amount appropriated (as they legally are), a better system of accountability would be instituted.

SCHOOLS.

Our schools have always been the object of much solicitude on the part of our citizens. The future welfare of our institutions is too intimately connected with the character and intelligence of the people, to permit any pecuniary considerations to abridge their usefulness. The appropriations heretofore have been liberal, and the disbursements have been made under the direction of a committee who had the confidence of their fellow citizens. Although the expenditures in this department the past year were large, considerably exceeding the appropriations for previous years, we are likely to be called upon for a still larger sum the coming year.

For this large annual outlay, about one-fifth of our whole tax, the people have a right to expect much in return. While they so cheerfully bear the burdens of increased taxation, that the youth of our city may become more and more useful to themselves and the community, they have good reason to claim that their liberality in this respect shall be rewarded by the real elevation and intellectual development of the pupils in our public schools in a corresponding degree.

CITY LIBRARY.

The city library has been so long established, its benefits are so fully appreciated, and its salutary influence is so apparent, that no arguments are needed to commend it to your favorable consideration.

In consequence of the steady increase of important acquisitions, the demand for more and better accommodations, with greater security against fire, is becoming daily

more urgent. The destruction of this library, containing works of great value, some of which it would be impossible to replace, would be a serious misfortune. It is very desirable, too, that the reading room should be re-established and conveniences provided for the depository of works of art.

In the inaugural address of my predecessor, allusion was made to a suggestion of the Hon. E. A. STRAW, by which a munificent donation was proposed to aid in the construction of such a building as the present and prospective wants of the library may require. To secure the benefit of this liberality, I earnestly recommend that proper and effective action be taken without delay.

POLICE DEPARTMENT.

The preservation of peace and good order so essential to our security and comfort as well as the good name of our city abroad, requires a vigilant and energetic police department. The safety of a community is dependent not only upon the promptness with which offenders against the laws are brought to justice, but also to a large extent upon those precautionary measures which most effectually restrain the viciously inclined, and thus prevent the actual commission of crime. To secure the highest success of this department, it is, therefore, of the utmost importance that those who are placed in authority should be discreet, intelligent, efficient and upright men. If, in addition to these qualities, a candidate for a place has had the benefit of experience, and has proved himself worthy of the position in all respects, it is manifest that he has a still higher claim to consideration. That you will exercise due care and discrimination in the selection of these officers, I cannot allow myself to doubt.

I would call your attention to the urgent necessity which exists for better accommodations for those persons who are

temporarily held under arrest for suspected offences against the laws. The apartment in the basement of the city hall building, known as the lobby, which is used for this purpose, has long been regarded as not only unhealthy, but also as entirely unfit in other respects for the abode of human beings, even for a very brief period. Justice and the dictates of humanity alike require that this class of persons should be treated with as much kindness as the nature of the case will allow. I would therefore recommend that some measures be taken to provide better quarters for those who are held in custody while awaiting the action of the court.

HIGHWAYS AND BRIDGES.

It has been said by intelligent observers, that there is no more infallible sign of the civilization of a country, or of the advancement, elevation and good tastes of any people, than the common roads. It surely does not require a great amount of experience to confirm the truth of this statement. A community rising in real prosperity and sound intelligence, at once shows its characteristics in the convenient, agreeable, and easy means of social and commercial intercourse.

On an examination of former reports of the city, it will be observed that in most of the rural districts, the appropriations have not been increased to meet the advance in price of labor. While wages have increased at least fifty per cent, the appropriations for these districts are actually less than they were ten or twelve years ago. Although it is apparent that more money should in some instances be allowed for repairs, much depends upon the manner in which it is expended by the several surveyors, and therefore great care should be exercised in the selection of these officers. I trust you will accord to this subject such an investigation as its importance deserves.

A committee of the late city government has recommended the purchase of the necessary machinery to break or crush stone to a suitable size for macadamizing some of the principal streets. This plan has been adopted in several New England cities where it is well spoken of. Should this recommendation be carried into effect, I would still suggest that the practice of paving a portion of Elm street each year, which has been so generally approved by our citizens, be continued.

While that part of the street used by teams and carriages is being considered, I would direct your attention to the condition of our sidewalks. Although great improvements have been made the past year by the introduction of the concrete pavement to a large extent, which has been laid at the expense of the abutters, much more needs to be done. In aid of this object I trust that all proper encouragement will be extended on the part of the city.

Proper grades are so essential to the convenience and safety of pedestrians as to demand that more attention should be given to the subject, and if necessary, the exercise of more authority. As one of the city ordinances provides that all sidewalks shall be laid under the direction of the superintendent of streets, that officer should be held as strictly accountable for their proper construction, as for any other part of the highway. No walk should be permitted to be raised or lowered except under his direction; and such existing walks as are unsafe or inconvenient should be so regulated as to relieve the city from all danger of liability on account of accidents.

For the past few years very little has been done in the way of opening new highways. The boundaries of the city proper, however, have been constantly enlarging, and as a consequence, new avenues of communication are required, Many applications for new streets will undoubtedly be made, and the most careful discrimination should be exercised in

deciding as to which are absolutely demanded for the public good. Only such should be constructed.

Considerable improvement was made last year in the means of watering Elm street. A new water wagon was provided, and the tanks on Merrimack square rebuilt at a total cost of about \$1500. No unusual expense will be required the coming year. The Amoskeag Falls bridge has been replanked the past year, and so improved that a very small outlay will be required to keep it in good condition for some time to come. The great amount of travel over the Granite bridge has occasioned a large annual outlay for its maintenance. Although the planking was renewed two and a half years ago, I am informed that a new set will be required the coming year. I am also informed that some of the floor timbers are considerably decayed, and may need replacing. I would suggest an early examination of this matter so that the necessary timber may be contracted for this winter. I have no doubt that the use of oak plank, of more than the ordinary thickness, would prove good economy, and would avoid inconvenience to the public, occasioned by interruption of travel by so frequent repairs.

SEWERS AND DRAINS.

The frequent flooding of streets and cellars has called the attention of our citizens to our system, or rather want of system, of sewerage. That something needs to be done is admitted on all hands; but exactly what is required is not so easily determined. The City Council passed an order in 1855, instructing the Mayor to procure such surveys as were necessary, in order to adopt some definite system with a full knowledge of our present and future requirements.

The necessary surveys, plans and estimates were accordingly made with great care and elaboration, by a civil en-

gineer of such standing and varied experience in this particular branch, as to claim most earnest attention to his suggestions. Instead of this, the report was allowed to slumber in manuscript form till 1863, when it was published; but I am not aware that it has ever received the attention the importance of the subject demands. I earnestly commend this report to your consideration, trusting that at least some system may be adopted whereby each sewer and drain hereafter laid, shall be a part of an harmonious whole.

It will be for you to determine whether the time has arrived to make an appropriation sufficient to remedy the existing defects in the Elm-street sewer.

To enable the committee on sewers and drains, and those who are to come after them, to perform their duties intelligently, a plan should be prepared, upon which all the present sewers should be accurately located—their capacity noted, and other useful information preserved. Such a plan would save much annoyance and needless expense.

FIRE DEPARTMENT.

The fire department, so justly the pride of our citizens, continues to maintain its well-earned reputation. Among both the present and past members of the department are enrolled the names of some of our most worthy and esteemed townsmen, who, by their good management, vigilance and promptness, have gained the confidence of the people in regard to their fitness for the positions they accepted. I can safely say that our fire department is nowhere excelled, either for efficiency or the economy with which it is managed.

There are now four steam fire engines belonging to the department, one having been added during the past season. The terms of the purchase of the latter require that it shall be paid for during the ensuing year. It may be ad-

visible to construct one or more reservoirs in sections of the city now destitute of a supply of water for the extinguishment of fires.

While upon this subject I cannot refrain from referring to the great advantage that would result from the introduction of an abundant supply of pure water into the city. This project has been frequently discussed, and the necessary legislation has been obtained. In my judgment, it would not be advisable for the city to engage in such an enterprise; but much encouragement might be extended to an undertaking of this kind by an agreement to take water for protection from fires, and for sanitary purposes, at stipulated prices. There can be but little question that an investment for this object, properly made, would prove remunerative; and whenever the subject is brought before our capitalists in proper form, and at a favorable time, its success cannot be doubtful.

COMMONS AND CEMETERIES.

The health and comfort of our citizens require that constant care and attention should be bestowed upon the public grounds. No unclean or unsightly object should be permitted to remain in the ponds or elsewhere, nor should the improvements already commenced be suffered to languish for want of encouragement. Concrete walks across some of the principal squares would add to their beauty, and promote public convenience.

In this connection I would ask you to consider whether the obligations of the city are not such as to call for some action relative to an iron fence around the commons, in accordance with the condition of the deeds under which the same are held. The expense of suitable inclosures would necessarily be large, and could not reasonably be met in any one year; consequently a portion only of the work

need be done at any one time. A substantial iron fence along Elm street, on the western border of Merrimack square, would greatly improve the appearance of our principal business thoroughfare.

The proceeds from the sale of lots in the Valley cemetery will be sufficient to meet its present requirements, although the funds have been nearly exhausted by the large outlay occasioned by building the new carriage road. It is thought that the revenue from the sale of lots made available by this improvement will be sufficient to cover its cost.

A small annual appropriation has usually been made for the Pine Grove cemetery. I trust this will not be required hereafter, unless some improvement of a more important character should be undertaken.

MILITARY.

We have in our city at the present time eight or nine military companies, which form a portion of the state militia. The members of these organizations, many of whom have served on the battlefield in defence of the government and the constitution established by their ancestors, by their public spirit and true soldierly bearing, are an honor to the city, and have won a high place in public esteem. Our citizens will, I have no doubt, cheerfully extend to them such aid and encouragement as may be just and reasonable.

CITY FARM.

I have not been able to make myself acquainted with the details of the management of the city farm at the present time. The number of paupers at the farm for several years past, has averaged from twelve to fifteen only. Of this number less than half have been adult males, most of whom were aged, or otherwise incapacitated for labor.

The landed property of the institution consists of two connecting farms, which embrace in all an area of more than two hundred and fifty acres.

Every person who is at all conversant with farming operations is aware that to conduct a farm of this size in a proper manner requires on the part of the owner a large outlay for stock, tools, labor, &c., which is almost certain to prove an unprofitable investment when the management is confided to another party. Hence, our intelligent farmers in this part of the country, where the land is rugged and the soil comparatively poor, have found it to their advantage to cultivate a much smaller quantity of land than was formerly the practice. It cannot be doubted that if the labor and money which are now expended upon our large domain of two hundred and fifty acres, were concentrated upon a farm of one hundred acres at most, the interests of the city and all concerned would be greatly promoted thereby, even should the number of inmates be ten times larger than have been accommodated at any one time for many years.

In view of these considerations, I would recommend that the westerly portion of the farm, from which there is no income at present, be divided into lots of suitable size with the necessary streets, reserving such of the lots as may possibly be needed for public uses; and that this land be sold as opportunity offers. This being accomplished, our treasury, as well as our taxable property, will be increased and the city improved.

CONCLUSION.

GENTLEMEN OF THE CITY COUNCIL:

I have thus referred to some of the principal subjects which will require the exercise of your most careful and deliberate judgment. Relying upon your wisdom and ex-

perience, I shall at all times look to you for counsel to aid me in performing the duties of the office which I have now assumed, in a manner which shall tend to promote the general welfare. I am cheered by the reflection that our relations will always be harmonious; and, that whatever differences of opinion may arise, we shall always cherish mutual sentiments of respect and good will.

Let us remember that we are the servants of the people, and have taken a solemn obligation to protect the interests which they have confided to our keeping. Let no considerations of friendship, or private interest, deter us from discharging our duties in accordance with our highest convictions of truth and justice; that when we surrender our trust, we may have the reward of an approving conscience.

JAMES A. WESTON.

January 7, 1868.



GOVERNMENT AND OFFICERS

OF THE

CITY OF MANCHESTER.

1867.

MAYOR,

JOSEPH. B. CLARK.

ALDERMEN,

WARD 1, William G. Perry, WARD 5, Daniel Connor,
WARD 2, Ezra Huntington, WARD 6, Isaac Whittemore,
WARD 3, Samuel Hall, WARD 7, John Patterson,
WARD 4, John C. Young, WARD 8, Daniel K. White.

Joseph E. Bennett, *City Clerk.*

Henry R. Chamberlin, *Treasurer and Collector.*

COMMON COUNCIL,

WARD 1, Henry A. Campbell, WARD 2, Joseph W. Bean,
 H. C. Sanderson, Granville P. Mason,
 John Plummer. John Pattee.

WARD 3, Wm. P. Newell, Seth J. Sanborn, John Brugger.	WARD 6, Joseph Rowley, A. M. Corning, Wm. F. Sleeper.
WARD 4, Charles E. Balch, George S. Holmes, Arthur L. Walker.	WARD 7, Charles S. Fisher, Isaac Lewis, Joseph H. Brooks,
WARD 5, Geo. W. Hunkins, George Fox, Andrew Farrel,	WARD 8, John Field, George H. Gerry, David A. Messer.

Henry C. Sanderson, *President Common Council.*
 Horace M. Gillis, *Clerk Common Council.*
 Harrison D. Lord, *City Messenger.*

JOINT STANDING COMMITTEES.

On Finance.—The Mayor and Alderman Perry ; Messrs. Newell, Balch and Brugger.

On Accounts.—Aldermen Whittemore and Huntington ; Messrs. Holmes, Mason and Sanborn.

On Lands and Buildings.—Aldermen Young and White ; Messrs. Rowley, Plummer and Pattee.

On Public Instruction.—Aldermen Patterson and Hall ; Messrs. Balch, Corning and Brooks.

On Streets.—Aldermen Hall and Young ; Messrs. Newell, Sleeper and Corning.

On City Farm.—The Mayor and Alderman Whittemore ; Messrs. Walker, Field and Plummer.

On Sewers and Drains.—Aldermen White and Connor ; Messrs. Bean, Hunkins and Sleeper.

On Commons and Cemeteries.—Aldermen Perry and Patterson ; Messrs. Fisher, Campbell and Brugger.

On Fire Department.—Aldermen Huntington and Patterson ; Messrs. Campbell, Newell and Gerry.

On Claims.—Aldermen Perry and Hall ; Messrs. Fisher, Holmes and Pattee.

On House of Correction.—Aldermen Connor and Whittemore ; Messrs. Walker, Lewis and Fox.

On Military Affairs.—Aldermen White and Huntington ; Messrs. Field, Mason and Farrel.

On City Hall Building.—Aldermen Young and Connor ; Messrs. Campbell, Mason and Gerry.

STANDING COMMITTEES OF THE BOARD OF ALDERMEN.

On Licenses.—Messrs. Whittemore and Connor.

On Enrollment.—Messrs. Patterson and White.

On Lighting Streets.—Messrs. Young and Perry.

On Bills in Second Reading.—Messrs. Perry and Whittemore.

On Market.—Messrs. Connor and Patterson.

On Setting Trees.—Messrs. Huntington and White.

On Marshal's Account.—Messrs. Hall and Young.

On Abatement of Taxes.—Messrs. Hall and Huntington.

STANDING COMMITTEES OF COMMON COUNCIL.

On Elections and Returns.—Messrs. Brugger, Brooks and Mason.

On Bills in Second Reading.—Messrs. Bean, Sanborn and Messer.

On Enrollment.—Messrs. Balch, Holmes and Field.

A C C O U N T

o r

HENRY R. CHAMBERLIN,

CITY TREASURER.

FROM

JANUARY 1, 1867, TO JANUARY 1, 1868

Dr. City of Manchester in Acc't Current with Henry R. Cham-

To Unpaid Bills, January 1, 1867,	\$11,343 44
Paupers off the Farm,	2,522 91
City Farm,	2,896 98
City Teams,	2,544 33
Highway District No. 1,	465 59
Dist. No. 2, \$4,940 35; Dist. No. 8, \$499 85,	5,440 20
“ “ 3, 412 03; “ “ 9, 525 04,	937 07
“ “ 4, 353 91; “ “ 10, 1,473 84,	1,827 75
“ “ 5, 232 35; “ “ 11, 699 70,	932 05
“ “ 6, 213 79; “ “ 12, 802 51,	1,016 30
“ “ 7, 414 90; “ “ 13, 162 46,	577 36
New Highways,	224 45
Granite Bridge,	459 82
Amoskeag Falls Bridge,	1,729 70
Piscataquog Bridge,	214 75
Commons,	1,095 84
Sewers and Drains, \$3,273.49; Reservoirs, \$102.05,	3,375 54
Pine Grove Cemetery,	470 92
Fire Department,	5,780 48
Printing and Stationery,	1,549 36
City Police,	10,156 71
Lighting Streets,	2,746 02
Incidental Expenses,	3,590 16
City Hall, \$2,654.51; City Library, \$2,369.54,	5,024 05
City Officers, \$7,516.13; Militia, \$347.23,	7,863 36
Temporary Loan,	10,402 50
Interest, (Coupons, \$21,720.00)	22,798 39
City Debt, \$20,000.00; Repairs of Build'gs, \$195.44,	20,195 44
Paving Streets,	3,338 14
Watering Streets,	2,183 75
New High School House,	17,143 43
New School House, District No. 3,	1,135 00
New School House, District No. 5,	6 00
New School House, District No. 7,	600 00
Repairs of School House, District No. 6,	83 06
Repairs of School House, District No. 10,	81 34
Repairs and Insurance, District No. 2,	2,550 00
Schools, \$38,000.00; Court House, \$21,003.28,	59,003 28
Ab'm't of Taxes, \$5031.68; Dis. on Taxes, \$4,227.43	9,259 11
State Tax, \$48,987.50; County Tax, \$14650.84,	63,638 34
Liquor Agency, \$737.78; Dog Tax, \$18.00,	755 78
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Cash in the Treasury, January 1, 1868,	\$287,958 70,
	34,109 91
	<hr/>
	\$322,068 61

berlin. City Treasurer. (one year ending December 31, 1867). Cr.

By Cash in the Treasury January 1, 1867,	\$35,466 74
Taxes 1859, \$1,211.21; Taxes 1861, \$16.13,	1,227 34
“ 1862, \$19.56; “ 1863, \$44.66,	64 22
“ 1864, \$346.78; “ 1865, \$3,124.81,	3,471 59
“ 1866, \$34,860.24; “ 1867, \$172,219.24,	207,079 48
Dog Tax, 1867,	143 00
Temporary Loan,	22,610 00
Savings Bank Tax,	12,394 47
Railroad Tax,	10,416 91
United States Bounties,	2,975 00
Literary Fund,	679 50
City Hall, \$1,933.53; City Farm, \$1,922.25,	3,855 78
Police Court,	2,527 42
City Scales, \$228.72; Water Rent, \$57.00,	285 77
Paupers from other Towns,	190 98
Pine Grove Cemetery,	340 57
County of Hillsborough,	880 15
Interest on Taxes,	854 43
City Teams, \$898.22; Amounts Overdrawn, \$19.25,	917 47
Circus and Exhibition Licenses,	359 00
Dog Licenses, \$102.00; Sewer Licenses, \$690.97,	792 97
City Liquor Agency,	183 84
Refunded by County Treasurer,	72 00
Moses Rolfe on Note,	225 00
Cost on Non-Resident Taxes,	67 00
Rent of Tenements on Vine Street,	108 00
J. E. Bennett, Labor of men and teams,	20 00
“ “ Old Paper, Lumber, &c., sold,	62 07
“ “ Rent of Ward Room,	10 80
Charles Canfield, Sand,	130 00
“ “ Pipe, Gravel, &c.,	37 00
Joseph B. Clark, From J. Stanton,	50 00
A. W. Sanborn, Hook and Ladder Carriage,	50 00
H. M. Bailey & Son, Old Brass,	2 40
S. S. Moulton, House of Reformation,	5 14
City Farm, Grass from Commons,	65 00
	<hr/>
	\$308,621 04
Old Bills marked “C,”	154 00
Unpaid Bills January 1, 1868,	13,293 57
	<hr/>
	\$322,068 61

HENRY R. CHAMBERLIN, TREASURER.

Manchester, January 1, 1868.

FINANCE COMMITTEE'S REPORT.

The undersigned, Committee on Finance, certify that we have examined the foregoing account of Henry R. Chamberlin, City Treasurer, and find the same correctly cast and properly vouched.

During the year ending December 31, 1867, there has been received into the Treasury, including the balance on hand January 1, 1867, the sum of three hundred eight thousand six hundred twenty-one dollars and four cents, (\$308,621.04,) and there has been paid from the Treasury, during the same time, the sum of two hundred seventy-four thousand five hundred eleven dollars thirteen cents, (274,511.13,) leaving in the Treasury, January 1, 1868, thirty-four thousand one hundred nine dollars ninety-one cents, (34,109.91).

Ten thousand dollars have been paid on the permanent debt, above the appropriation, and eight thousand seven hundred ninety-five dollars have been paid out on the Court House, above what has been hired by temporary loan.

WM. P. NEWELL,
WILLIAM G. PERRY,
JOSEPH B. CLARK,
JOHN BRUGGER,
CHAS. E. BALCH,

Committee on Finance.

APPROPRIATIONS AND EXPENDITURES.

PAUPERS OFF THE FARM.

By balance from old account,	\$57	22
Appropriation,	2,400	00
Transferred from reserved fund,	100	00
	\$2,557	22

EXPENDITURES.

To paid Patrick Haley, groceries,	\$96	00
G. W. Adams,	136	03
W. F. Sleeper,	214	49
Baker & Fradd,	75	31
G. W. Gardner & Co.,	1	00
Poor & Stearns,	80	86
Moore & White,	12	23
H. B. Putnam,	17	00
Eastman & Son,	4	00
A. M. Eastman,	7	95
Andrew Farrell,	2	27
N. H. Asylum, board and nursing,	329	15
House of Reformation, board and nursing,	991	39
Martha Dearborn, b'd and nursing,	80	00
Wm. C. Gage,	64	25
W. C. Richardson, wood,	58	03
L. W. Hall, wood,	137	88
Poor & Stearns, wood,	7	50
D. B. Eastman, wood,	45	00

To paid Thomas Wheat, professional services,	\$4 00	
L. French, professional services,	10 00	
Woodard & Wetherbee, medicine,	10 43	
J. R. Hanson,	1 34	
S. S. Moulton, labor at Alms-house,	4 00	
S. S. Moulton, making report,	4 00	
“ “ expenses to Goffstown,	2 00	
S. S. Moulton, money paid out,	52 30	
“ “ journey to Nashua,	3 75	
M. E. George, appraising property at farm,	2 00	
Edward Prime, money paid out,	18 00	
“ “ horse hire,	14 00	
“ “ services rendered Doty Family,	5 00	
Michael Linnen, lodging and breakfast,	1 00	
Hill & James, teams,	6 50	
Wm. C. Walker, teams,	3 00	
Jackson & Co., 10 y'ds dress goods,	3 75	
Plumer & Chandler, goods delivered Mrs. Dickey,	2 25	
A. H. Weston, goods delivered Mrs. Dickey,	6 00	
Waite Brothers, goods delivered Mrs. Dickey,	6 00	
C. F. Livingston, printing 200 circulars,	3 25	
		<hr/>
	\$2,522 91	
Balance to new account,	34 31	
		<hr/>
		\$2,557 22

CITY FARM.

By balance from old account,	\$135 33	
Appropriation,	3,600 00	
	<hr/>	\$3,735 33

EXPENDITURES.

To paid Kidder & Chandler, groceries,	\$47 66
G. W. Gardner & Co., " "	125 66
H. B. Putnam, " "	65 15
G. W. Adams, " "	2 75
Cyrus Dunn, " "	76 50
Barker & Coburn, " "	10 50
Johnson & Stevens, " "	35 44
Kimball & Dow, boots and shoes,	10 40
F. C. Dow, " "	9 75
Geo. W. Weeks, " "	22 05
S. G. Hoyt, repairing boots and shoes,	12 80
Charles Bunton, blacksmith work,	24 85
J. F. Woodbury, " "	29 93
J. S. Davis, " "	30 29
Daniels & Co., hardware,	145 78
W. H. Fisk, paper hangings,	1 21
T. R. Hubbard, lumber,	3 75
Gilman Clough, sawing lumber,	19 06
R. M. Rollins, repairs,	2 60
J. H. Maynard, "	25 03
Hiram Forsaith, "	1 87
Joseph Cross, services nine months,	375 00
" " cash paid to county of Hillsborough,	34 21

To paid A. Ferren & Co., cotton cloth,	85 68
White & Farnsworth, dry goods, . . .	14 32
Fearing & Co., dry goods,	22 79
Weston Brothers, dry goods,	18 35
Folsom & Son, clothing,	19 00
J. D. Bean, clothing,	13 00
Geo. S. Holmes, needles, thread, etc.,	5 17
John Davis, Jr., use of horse 8 1-2 days,	8 50
Hill & James, team,	1 50
S. S. Moulton, making schedule of property,	6 00
Joseph Cate, one sheep,	4 00
Sylvanus Morse, one p'r of oxen, . . .	227 50
C. B. Heath, one pair of steers, . . .	105 00
H. W. Herrick, one pig,	6 00
S. and J. Leavitt, pasturing cattle,	17 50
Joseph Marsh, Jr., pasturing cattle,	36 00
H. and H. R. Pettee, wheat, corn and meal,	54 15
French, Hall & Co., flour, meal, etc.,	60 38
Moses Clark, wheat and oats,	11 69
J. A. Stearns, use of boar,	4 00
Sewell Leavitt, killing cow,	1 00
Amoskeag Axe Co., new steeling axes,	3 75
John Bixbee, filing saws,	1 40
W. P. Richardson, making cider, . . .	1 10
J. L. Fogg, beef,	42 16
A. McNabb, beef,	9 43
Frost & Higgins, beef,	111 28
Cook & Miller, beef and fish,	5 01
Woodard & Wetherbee, medicine, . . .	6 39
A. F. Perry, medicine,	14 60

To paid John Prince, coffins and burials,	817	00
John B. Clarke, Daily Mirror, six months	2	50
H. C. Tilton, ink and book,	1	42
Aetna Insurance Co., insurance,	43	75
H. M. Bailey & Son, crockery and wooden ware,	28	56
H. H. Ladd, spoons,	5	00
S. D. Green, one sled,	4	00
E. Branch, whip, brush, &c.,	5	27
Wm. Reed & sons, 3 pair leg irons,	10	90
Commons, grass,	65	00
Weare Woolen Mill, 6 pounds wool,	3	00
Hanson's Express, carding wool, &c,	1	40
James Ramsey, labor,	360	56
Joseph Cate, "	4	00
Mary Ramsey, "	134	25
Charles G. Sherrer, "	135	38
R. Morgan, "	23	00
J. L. Beede, "	17	75
Albert Sherrer, "	22	49
Edward Miller, "	4	12
J. B. Henry, "	2	62
Moses Lull, "	13	87
H. A. Dow, "	22	25
Garrett Murrey, "	7	50
Colley & Brown, repairs,	2	50
	<hr/>	
	82,896	98
Balance to new account,	838	35
	<hr/>	
	83,735	33

CITY TEAMS.

By balance from old account, . . .	\$208 18	
Appropriation,	3,500 00	
Work of teams on streets,	898 22	
	<hr/>	\$4,606 40

EXPENDITURES.

To paid Charles Bunton, blacksmith work,	\$12 25
Fellows & Co., blacksmith work,	21 15
J. F. Woodbury & Co., blacksmith work,	50 36
Geo. W. Merriam, blacksmith work,	26 77
J. S. Davis, blacksmith work,	4 25
Geo. W. Butterfield, labor,	470 00
James Patten, labor,	471 50
James Kearn, labor,	11 67
Haines & Wallace, lumber	4 97
Geo. W. Varnum, drawing straw,	2 50
Cyrus Baldwin, cart-box pattern,	7 00
D. B. Buck, 2 whiffletree woods,	1 50
Amoskeag Manufacturing Co., 4 sled shoes,	12 10
Amoskeag Manufacturing Co., labor on sled shoes,	\$1 00
S. S. Moulton, repairs on stable, etc.,	18 12
Z. F. Campbell, alcohol, etc.,	1 97
Hall, French & Co., grain,	18 22
H. & H. R. Pettee, "	35 70
J. Abbott & Co., "	69 35
J. S. Kidder & Co., "	155 15
R. W. French, hay and straw,	47 46
W. A. Pingree, "	18 28

To paid City Farm, hay and straw, . . .	\$97 38
John Ordway, " . . .	20 70
T. W. Hammond, " . . .	20 72
Daniel George, " . . .	18 15
Zoe Flanders, " . . .	23 79
E. Langdell, " . . .	23 06
H. Richards, " . . .	21 64
J. F. James, " . . .	38 58
D. W. Fling, " . . .	9 75
Clark Wilson, " . . .	36 70
S. M. M'Duffee, " . . .	6 27
Samuel Burnham, " . . .	84 33
Seth Campbell, " . . .	18 12
R. M. Rollins, " . . .	19 89
E. M. Shattuck, " . . .	13 39
J. F. James, gear, . . .	55 13
Peter Kimball, wood-work for sled, . . .	42 75
Daniels & Co., hardware, &c., . . .	13 00
Edwin Branch, 2 blankets, . . .	18 00
Edwin Branch, repairing harnesses, . . .	39 74
P. J. Handley, repairing harnesses, . . .	15 15
F. M'Laren, repairing harnesses, . . .	4 27
Geo. H. Dudley, making grain bins, . . .	15 25
Benj. Currier, repairing carts, . . .	36 25
Benj. Currier, 1 horse cart, . . .	300 00
G. B. Fogg, locks and keys, . . .	1 16
Kidder & Chandler, cards, oil, &c., . . .	11 06
Hill & James, board of horses, . . .	3 53
M. C. Derby, medical services, . . .	12 50
Hartford Live Stock Ins. Co., . . .	56 20
J. C. Rieker, carrots, . . .	6 60
	<hr/>
	\$2,544 33
Transferred to watering streets, . . .	1,000 00
Balance to new account, . . .	1,062 07
	<hr/>
	\$4,606 40

HIGHWAYS AND BRIDGES.

HIGHWAY—DISTRICT No. 1.

By balance from old account, . . .	\$88 24	
Appropriation,	180 00	
Reserved fund,	200 00	
	<hr/>	\$468 24

EXPENDITURES.

To paid Peter Kimball, Supt., . . .	\$37 26	
Geo. W. Dustin, "	81 62	
R. C. Dustin, labor,	1 87	
Burke F. Stark, "	5 12	
Chas. W. Rowell, "	2 25	
N. Preston, "	31 12	
Samuel Hall, "	2 25	
John Campbell, "	34 35	
I. H. Jones, "	12 00	
Wm. Cope, "	1 13	
John Kelley, "	4 12	
Alonzo Wicom, "	9 25	
Oliver Blanchard, "	3 00	
Patrick Dowd, "	5 25	
John Campbell, drawing sand, . . .	227 00	
T. R. Hubbard, lumber,	6 30	
T. R. Hubbard, making spout, . . .	1 70	
	<hr/>	\$465 59
Balance to new account,		2 65
		<hr/>
		\$468 24

HIGHWAY—DISTRICT No. 2.

By balance from old account, . . .	\$159 76	
Appropriation,	4500 00	
Reserved fund,	140 00	
Supt. for sand, gravel, &c., . . .	145 75	
	<hr/>	\$4,945 51

EXPENDITURES.

To paid D. W. Fling, Superintendent,	\$233 50
Charles Canfield, "	291 50
George W. Butterfield, labor,	159 50
James Patten, "	158 00
James Kearn, "	434 57
John Larkin, "	297 73
Patrick Dowd, "	247 87
Patrick Finn, "	220 16
Peter Scanlan, "	4 50
Dennis Dowd, "	196 12
John P. Fling, "	4 50
Timothy Kennedy, "	151 80
Sylvester Donahoe, "	150 36
Michael O'Cannigan, "	2 00
John Welch, "	75
Michael Handley, "	15 50
Alexis Shine, "	75
Philip Riley, "	2 62
Edward Bresnehan, "	182 83
Wm. Chase, "	192 53
S. S. Moulton, "	8 75
Nathaniel Corning, "	9 75
Daniel Mahanna, "	184 78
City Teams, "	737 99
James Victory, "	71 00
Joseph Tuck, "	8 62
George Hunt, "	3 25

To paid Michael Scanlan, labor,	\$144	67	
Michael Sullivan,	"	3	00
Wm. Leonard,	"	66	08
Eli Perry,	"	13	87
G. Allard,	"	128	61
Michael O. Kerrigan,	"	2	66
Mr. Moriarty,	"	2	25
Michael O'Brien,	"	1	50
Edward Cotter,	"	33	75
John Campbell,	"	82	50
Levi Woodman,	"	6	50
John Dooley,	"	23	25
Michael Galagher,	"	18	75
Eugene Sullivan,	"	21	75
Richard Stark,	"	47	24
Henry Snelling,	"	2	25
H. J. Tirrell,	"	20	00
William Dunn,	"	3	00
Patrick Collaty,	"	3	75
Hill & James, teams,	7	75	
Daniels & Co., hardware,	133	59	
J. B. Varrick, & Co., hardware,	19	45	
Geo. W. Merriam, blacksmith work	50	67	
E. A. Smith, concrete,	83	89	
Daniel Farmer, lumber,	92	18	
H. C. Merrill, 7 lanterns,	13	00	
H. C. Merrill, oil,	1	96	
Lamson & Marden, stove, chips, etc.,	12	00	
Chandler & Morgan, rubber over- coat,	11	00	
Johnson & Stevens, oil,	2	00	
J. N. Bruce, lettering street signs,	6	25	
	<hr/>	\$4,940	35
Balance to new account,		5	16
	<hr/>	\$4,945	51

HIGHWAY—DISTRICT No. 3.

By balance from old account, . . .	\$63 66	
Appropriation,	300 00	
Reserved fund,	60 00	
	<hr/>	\$126 66

EXPENDITURES.

To paid B. F. Mitchell, Supt., . . .	\$126 14
J. F. Smith, labor	20 25
J. A. Poor, "	20 87
Granville Heselton, "	21 93
K. Heselton, "	12 37
Charles Moore, "	1 50
E. C. Howlett, "	42 37
Wm. C. Chase, "	2 25
R. K. Heselton, "	5 25
Wm. S. Locke, "	49 62
A. M. Corning, "	2 25
Wm. Bailey, "	3 00
Peter Mitchell, "	75
Charles Baker, "	5 25
Chadbourn George, "	2 25
A. B. Chase, "	6 00
D. F. Smith, "	3 37
John Calef, "	18 75
Hugh Farrell, "	2 25
Peter McMahan, "	6 00
C. D. Thompson "	6 75
Plummer Webster, "	12 00
Moses Rolfe, "	1 50
Geo. S. Webster "	4 50
Franklin Webster, "	1 50
D. H. Nutt, gravel,	1 00

To paid heirs of B. Mitchell, gravel, . . .	\$5 00	
J. & E. S. Harvey, lumber,	24 96	
Wm. Whittle and others, 20 loads gravel,	2 40	
	<hr/>	
	\$412 03	
Balance to new account,	14 63	
	<hr/>	\$426 66

HIGHWAY—DISTRICT No. 4.

By balance from old account, . . .	\$113 16	
Appropriation,	180 00	
Reserved fund,	100 00	
	<hr/>	\$393 16

EXPENDITURES.

To paid John Emerson, Supt., . . .	\$26 67	
John P. Moore, labor	44 00	
Rodney Whittemore, "	55 50	
Isaac Whittemore, "	28 50	
John Emerson, Jr., "	6 75	
J. Mead, "	3 75	
Ira W. Moore, "	36 25	
Charles Moore, "	29 00	
John Calef, "	68 75	
Caius Webster, "	75	
Henry White, "	2 25	
Augustus Fellows, "	12 75	
David Webster, "	7 50	
Franklin Webster, "	7 50	
M. Colby, "	8 25	
J. & E. S. Harvey, lumber,	13 74	
Waterman Smith, lumber,	2 00	
	<hr/>	
	\$353 91	
Balance to new account,	39 25	
	<hr/>	\$393 16

HIGHWAY—DISTRICT No. 5.

By balance from old account, . . .	\$19 71	
Appropriation,	180 00	
Reserved fund,	40 00	
	<u> </u>	\$239 71

EXPENDITURES.

To paid James Emerson, Supt., . . .	\$40 15	
Wm. P. Merrill, labor,	32 85	
Gilman Harvey, "	39 80	
Jonas Harvey, "	7 50	
E. S. Harvey, "	15 50	
C. M. Harvey, "	3 00	
W. W. Dickey, "	4 95	
John Dickey, "	15 75	
Elbridge Robey, "	9 15	
Cleves N. Harvey, "	75	
James E. Young, "	17 75	
A. H. Hartshorn, "	16 60	
Wm. Crosbie, "	6 00	
James M. Young, "	10 00	
W. C. Blodgett, "	3 00	
Rodnia Nutt, "	5 60	
J. & E. S. Harvey, lumber, . . .	4 00	
	<u> </u>	\$232 35
Balance to new account,	7 36	
	<u> </u>	\$239 71

HIGHWAY—DISTRICT No. 6.

By balance from old account, . . .	\$45 59	
Appropriation,	150 00	
Reserved fund,	30 00	
	<u> </u>	\$225 59

EXPENDITURES.

To paid David Dickey, 3d, Supt.,	. \$36 89	
John Johnson, labor,	. . . 9 62	
Charles Huse, “	. . . 1 00	
I. T. Webster, “	. . . 12 62	
H. C. Dickey, “	. . . 6 37	
John Dickey, “	. . . 5 62	
Amos C. Webster, “	. . . 7 49	
David Dickey, “	. . . 16 25	
Gilman Clough, “	. . . 11 00	
James Wiley, “	. . . 9 75	
N. W. Curtis, “	. . . 11 60	
Wm. Curtis, “	. . . 1 75	
Geo. Whittemore, “	. . . 2 62	
*James Breen, “	. . . 3 75	
D. H. Dickey, “	. . . 12 37	
E. M. Leavitt, “	. . . 3 50	
Geo. B. Emerson, “	. . . 4 00	
Jas. M. Webster, “	. . . 19 59	
John Hosley, “	. . . 8 00	
Samuel Gamble, “	. . . 2 00	
Lyford Hunt, “	. . . 1 50	
Wm. Craig, “	. . . 2 25	
Amos Webster, “	. . . 1 50	
John Swett, “	. . . 1 50	
J. M. Dickey, Supt.,	. . . 21 25	
		<hr/>
		\$213 79
Balance to new account,	. . . 11 80	
		<hr/>
		\$225 59

HIGHWAY — DISTRICT, No. 7.

By balance from old account,	. \$214 39	
Appropriation,	. . . 250 00	
		<hr/>
		\$464 39

EXPENDITURES.

To paid Israel Webster, Supt.,	.	.	\$40	00
Nathan Johnson, Supt.,	.	.	64	37
Geo. Porter, labor,	.	.	6	75
Geo. Piper,	"	.	3	75
Solomon Tobie,	"	.	3	37
J. B. Pierce,	"	.	10	75
Isaac Huse,	"	.	63	12
McGregor Hall,	"	.	24	62
Wm. Dotey,	"	.	14	62
James Hall, 2d,	"	.	8	25
H. H. Young,	"	.	22	75
J. B. Eastman,	"	.	6	75
Henry Haywood,	"	.	3	75
Mr. Swett,	"	.	1	87
D. W. Reynolds,	"	.	3	00
Charles Colburn,	"	.	2	00
Robert Barrett,	"	.	22	80
N. Corning,	"	.	4	50
L. Morse,	"	.	16	50
B. McGinness,	"	.	18	00
Ed. Jenkins,	"	.	6	75
Charles A. Hall,	"	.	4	75
James Howe,	"	.	4	50
J. Marsh, Jr.,	"	.	40	00
J. A. Stearns,	"	.	3	00
George Pierce,	"	.	11	38
Tom Makiu,	"	.	3	00
			<hr/>	
			\$414	90
Balance to new account,	.	.	49	49
			<hr/>	

\$464 39

HIGHWAY — DISTRICT No. 8.

By Balance from old account, . . .	\$49 38
Appropriation,	300 00
Reserved fund,	200 00
	\$549 38

\$549 38

EXPENDITURES.

To paid James P. Eaton, Supt., . . .	\$42 00
Wm. Mills, Supt.,	124 12
H. S. Stevens, labor,	2 25
L. S. Proctor, "	41 87
J. P. Young, "	16 62
J. H. Proctor, "	\$23 25
Jeremiah Garvin, "	6 00
Zadoc Wright, "	1 50
Paschal Preston, "	1 50
Daniel Doland, "	3 37
James Hall, "	3 00
J. B. Young, "	4 50
George Young, "	18 00
Wm. Parsly, "	5 75
Ephraim Young, "	3 50
Lewis Gear, "	11 25
E. Hall, "	1 12
Levi Woodman, "	13 50
Peter Farmer, "	9 00
Gilman Reed, "	41 00
Frank Brown, "	8 20
Patrick Dowd, "	2 25
Robert Stevens, "	15 25
J. M. Crombie, "	19 50
J. P. Young, Jr., "	9 25
Augustus Proctor, "	9 00
H. D. Noyes, "	3 00

To paid J. W. Proctor, labor, . . .	\$3 00
Phinchas Heselton, " . . .	8 25
C. M. Hubbard, " . . .	1 50
James Stockdale, " . . .	20 25
Dennis Dowd, " . . .	7 50
Wm. Cogswell, " . . .	3 00
Gilman Clough, lumber, . . .	12 50
Daniels & Company, hardware, . . .	4 30
	<hr/>
	\$499 85
Balance to new account, . . .	49 53
	<hr/>

\$549 38

HIGHWAY—DISTRICT No. 9.

By balance from old account, . . .	\$48 32
Appropriation,	250 00
Reserve fund,	245 00
	<hr/>

\$543 32

EXPENDITURES.

To paid William Boyce, Supt., . . .	\$141 28
George B. Emerson, labor, . . .	5 25
I. H. Webster, " . . .	21 75
James Currier, 2d, " . . .	7 50
G. Washington George, " . . .	13 75
David Swett, " . . .	14 50
A. N. Scott, " . . .	15 00
B. W. Corning, " . . .	17 00
Stephen Heselton, " . . .	14 25
William Griffin, " . . .	9 00
James Currier, " . . .	2 62
John Silver, " . . .	7 12
J. Y. McQueston, " . . .	75
Sherburn Corning, " . . .	7 50
A. Thomas, " . . .	4 50
B. F. Page, " . . .	1 11

To paid John Hatch,	labor,	.	.	\$2	00	
Orlando Page,	"	.	.	5	25	
Harrison Corning,	"	.	.	24	00	
Chas. O. Huse,	"	.	.	1	00	
Harrison Dow,	"	.	.	3	00	
Henry C. Joy,	"	.	.	31	50	
C. T. Boyce,	"	.	.	4	50	
Alonzo Roby,	"	.	.	1	50	
Gilman Clough, lumber,	.	.	.	169	41	
						<u>\$525 04</u>
Balance to new account,	.	.	.	18	28	
						<u>\$543 32</u>

HIGHWAY—DISTRICT No. 10.

By appropriation,	.	.	.	\$750	00	
Reserved fund,	.	.	.	730	00	
						<u>\$1480 00</u>

EXPENDITURES.

To paid Z. N. Doe, Superintendent,	.	.	.	\$406	24
John Jameson, labor,	.	.	.	64	93
Charles Danforth,	"	.	.	12	00
Louis Gorathier,	"	.	.	3	75
John Dallas,	"	.	.	4	50
Albert Thompson,	"	.	.	3	00
Wm. Dallas,	"	.	.	4	50
E. Hartshorn,	"	.	.	33	50
Mr. Eaton,	"	.	.		75
Mr. Wilkins,	"	.	.	9	68
George Mack,	"	.	.	2	25
N. B. Tilton,	"	.	.		75
Wm. H. Young,	"	.	.	2	25
E. G. Hastings,	"	.	.	4	50
G. W. Doe,	"	.	.	31	00
Geo. F. Doe,	"	.	.	34	50

To paid D. Worthley, labor,	.	.	.	\$4 50
H. N. Ingalls, labor,	.	.	.	3 00
Wm. Young,	"	.	.	27 73
John Stearns,	"	.	.	17 25
A. Wyman,	"	.	.	1 50
C. Wyman,	"	.	.	81 50
Tom L. Elliott,	"	.	.	1 50
Patrick Yeaton,	"	.	.	5 25
James Lindsey,	"	.	.	4 50
Horatio Fradd,	"	.	.	9 00
H. J. Tirrell,	"	.	.	11 50
Z. Harvey,	"	.	.	28 75
S. Goodhue,	"	.	.	19 87
Barr & Clapp,	"	.	.	25 50
John Collins,	"	.	.	8 25
William Parsons,	"	.	.	3 00
Frank Fairbanks,	"	.	.	24 75
James Dowd,	"	.	.	22 87
Mr. Horton,	"	.	.	5 25
Adam Gowing,	"	.	.	7 50
H. J. Plumer, labor,	.	.	.	18 00
A. G. Robie,	"	.	.	7 00
A. D. Hatch,	"	.	.	31 12
John Toomey,	"	.	.	9 00
Hugh Farrell,	"	.	.	5 25
City Teams,	"	.	.	3 37
James Kearn,	"	.	.	1 25
James Patten,	"	.	.	1 50
Joseph Osgood,	"	.	.	1 50
John Larkin,	"	.	.	1 12
Michael Scanlan, labor,	.	.	.	1 12
Mr. Helper,	"	.	.	1 50
H. H. Noyes,	"	.	.	75
Frank Hemphill,	"	.	.	17 25
Daniels & Co., hardware,	.	.	.	5 62

To paid J. B. Varick & Co., hardware,	\$36	10	
M. D. Stokes, stone,	373	99	
Haines & Wallace, lumber,	5	31	
H. C. Sullivan, snow plow, &c.,	7	00	
Wm. P. Riddle, 57 loads clay,	7	12	
E. Mansur, blacksmith work,	7	00	
J. S. Davis, " " .		90	
			<hr/>
	\$1,473	84	
Balance from last year,	4	84	
Balance to new account,	1	32	
			<hr/>
			\$1,480 00

HIGHWAY — DISTRICT No. 11.

By balance from old account,	\$135	85	
Appropriation,	600	00	
			<hr/>
			\$735 85

EXPENDITURES.

To paid Joseph Melvin, Supt.,	\$288	00
G. R. Stevens, labor,	79	85
L. D. Heath, " .	3	00
John Harwood, " .	4	50
John Field, " .	3	00
Elijah Stearns, " .	5	01
Thomas C. Stearns, " .	51	25
Geo. S. Chandler, " .	3	00
W. H. B. Newhall, " .	13	50
Wm. Forsaith, " .	12	00
Morris Foley, " .	9	75
Michael Foley, " .	1	56
Michael Mara, " .	12	81
John E. Stearns, " .	60	00
A. H. Gerry, " .	89	59
George Harwood, " .	10	00

To paid E. B. Stearns, labor, . . .	\$15 75	
David Ross, " . . .	7 50	
Wm. M. Hardy, blacksmith work, . . .	1 25	
David Wells, lumber, . . .	28 38	
		<hr/>
	\$699 70	
Balance to new account, . . .	36 15	
		<hr/>
		\$735 85

HIGHWAY — DISTRICT No. 12.

By balance from old account, . . .	\$238 38	
Appropriation, . . .	250 00	
Reserved fund, . . .	350 00	
		<hr/>
		\$838 38

EXPENDITURES.

To paid City Farm for labor, . . .	\$553 28
Robert Stevens, " . . .	31 87
Charles G. Sherrer, " . . .	3 00
Rufus Lund, " . . .	1 50
Addison Hodgman, " . . .	75
John H. Wales, " . . .	6 75
Asa Libbey, " . . .	32 25
Charles E. Clough, " . . .	12 00
R. Morgan, " . . .	32 25
J. L. Beede, " . . .	20 25
J. P. Eaton, " . . .	1 75
Ebenezer Wilson, " . . .	3 00
Levi Woodman, " . . .	3 00
Jonathan Wilson, " . . .	3 00
A. Sherrer, " . . .	3 00
Zadoc Wright, stone work, . . .	84 00
J. S. Davis, blacksmith work, . . .	7 00
Gilman Clough, lumber, . . .	2 40

To paid J. L. Smith, lumber, . . .	\$1 46	
	<u>802 51</u>	
Balance to new account, - . . .	35 87	\$838 38

HIGHWAY—DISTRICT No. 13.

By balance from old account, . . .	\$49 19	
Appropriation,	150 00	
	<u>199 19</u>	\$199 19

EXPENDITURES.

To paid J. D. Jones, Superintendent,	\$7 00	
William Campbell, "	57 61	
George D. Cate, labor,	6 87	
Alonzo Wicom, "	1 87	
J. E. Kimball, "	8 50	
J. Colby, "	5 74	
J. Sargent, "	1 25	
Reuben Kimball, "	5 00	
Luther Campbell, "	1 50	
L. D. Scagel, "	19 75	
Geo. W. Cate, "	44 37	
John Campbell, "	3 00	
	<u>162 46</u>	
Balance to new account,	36 73	\$199 19

NEW HIGHWAYS.

By balance from old account, . . .	\$276 98	
Appropriation,	500 00	
	<u>776 98</u>	\$776 98

EXPENDITURES.

To paid John G. Colt, blasting stone,	\$11 60
J. F. James, engineering,	20 00

To paid Jonas Harvey, building road,	\$40 00	
F. S. Worthen, land damage,	. 95 00	
Amoskeag Manufacturing Co.,	. 57 85	
		<u>\$224 45</u>
Transferred to reserve fund,	. 500 00	
Balance to new account,	. 52 53	
		<u>\$776 98</u>

AMOSKEAG FALLS BRIDGE.

By balance from old account,	. . \$341 97	
Appropriation,	. . . 1,000 00	
Reserved fund,	. . . 390 00	
		<u>\$1,731 97</u>

EXPENDITURES.

To paid Charles Canfield, labor,	\$4 00
Edward Cotter,	.. 4 50
Timothy Kennedy,	.. 9 00
Sylvester Donahoe,	.. 9 00
Ed. Bresnahan,	.. 3 75
Geo. W. Butterfield,	.. 4 00
James Patten,	.. 1 00
City Teams,	.. 7 50
Joseph Melvin,	.. 6 00
James Victory,	.. 2 67
Patrick Finn,	.. 3 34
G. Allard,	.. 3 75
D. W. Fling,	.. 4 50
James Kearn,	.. 1 67
T. L. Quimby, lighting bridge,	. 60 00
C. A. Smith, lamps,	. . . 1 84
H. W. Weeks, plank,	. . . 595 30
G. W. Adams, oil,	. . . 28 39
C. M. & L. Railroad, freight,	. 213 70
J. H. Maynard, planking bridge,	. 423 27

To paid Haines & Wallace, lumber, .	\$110 00	
J. B. Varick & Co., hardware, .	155 42	
Home Insurance Co., insurance, .	37 50	
Ætna " " " .	37 50	
H. M. Bailey & Son, burners and chimneys,	2 10	
	<hr/>	
	\$1,729 70	
Balance to new account,	2 27	
	<hr/>	\$1,731 97

GRANITE BRIDGE.

By balance from old account, . . .	\$151 31	
Appropriation,	200 00	
Reserved fund,	110 00	
	<hr/>	\$461 31

EXPENDITURES.

To paid Z. N. Doe, labor, . . .	\$47 00	
S. S. Moulton, "	27 07	
F. Fairbanks, "	3 00	
John Jameson, "	7 50	
Richard Stark, "	1 50	
Timothy Kennedy, "	3 00	
J. H. Maynard, "	18 00	
Colley & Brown, "	11 57	
Shoe & Leather Dealers' Insurance Company,	30 00	
Howard Insurance Co.,	20 00	
J. B. Varick & Co., hardware, .	9 56	
Daniels & Company, hardware, .	2 49	
Haines & Wallace, lumber, . . .	269 13	
	<hr/>	
	\$459 82	
Balance to new account,	1 49	
	<hr/>	\$461 31

SEWERS AND DRAINS.

By balance from old account, . . .	\$58 15	
Appropriation,	3,300 00	
Superintendent for work &c., . . .	15 12	
	<hr/>	\$3,373 27

EXPENDITURES.

To paid D. W. Fling, Supt., . . .	\$24 50
Charles Canfield, Supt., . . .	54 50
Patrick Finn, labor, . . .	80 58
Patrick Dowd, " . . .	66 74
John Larkin, " . . .	35 62
Edward Bresnahan, " . . .	54 00
William Chase, " . . .	30 17
Sylvester Donahoe, " . . .	86 61
Dennis Dowd, " . . .	27 37
Nathaniel Corning, " . . .	16 50
Daniel Mahanna, " . . .	31 66
Michael Seanlan, " . . .	28 08
Michael Sullivan, " . . .	12 00
Z. N. Doe, " . . .	38 62
Geo. W. Doe, " . . .	3 00
Tom Elliott, " . . .	7 50
Albert Thompson, " . . .	3 00
James Linsey, " . . .	3 75
Patrick Yeaton, " . . .	4 88
James Victory, " . . .	18 00
William Dunn, " . . .	11 25
Morris Horan, " . . .	3 00
Eli Perry, " . . .	18 75
G. Allard, " . . .	60 62
W. McDonald, " . . .	1 50
Geo. W. Butterfield, " . . .	6 00
James Patten, " . . .	7 66

To paid James Kearns, labor,	. . .	\$27 09
Wm. Learned, “	. . .	15 67
Michael O’Kerrigan, “	. . .	4 67
Michael Handley, “	. . .	30 50
Timothy Kennedy, “	. . .	37 49
City Teams, “	. . .	37 13
Patrick Austin, “	. . .	11 25
Edward Cotter, “	. . .	8 62
J. B. Blanchard, “	. . .	5 00
Erastus Cutting, “	. . .	5 00
John Jameson, “	. . .	4 75
Levi Woodman, “	. . .	11 83
Patrick Collaty, “	. . .	7 17
J. B. Clough, “	. . .	6 33
Richard Stark, “	. . .	23 24
Daniel Greene, “	. . .	1 87
S. D. Greene, 300 brick,	. . .	2 40
M. D. Stokes, stone-work,	. . .	192 90
David Perkins, cess-pool cover,	. . .	4 50
Temple McQueston, cement pipe,	. . .	911 33
Wm. McPherson, cement pipe,	. . .	1,008 08
T. L. Hastings, 2 prs. rubber boots,	. . .	10 00
Daniels & Company, hardware,	. . .	34 04
H. & H. R. Pettee, cement,	. . .	28 25
D. H. Young, 550 brick,	. . .	2 75
J. S. Kidder & Co., cement,	. . .	10 70
Gilman Clough, lumber,	. . .	49 07
J. F. James, engineering,	. . .	31 00
Geo. W. Thayer, 3 prs. rub. boots,	. . .	15 00
		<hr/>
		\$3,273 39
Balance to new account,	. . .	99 88
		<hr/>

\$3,373 27

RESERVOIRS.

By balance from old account, . . .	\$14 78	
Appropriation,	1,000 00	
	<hr/>	\$1,014 78

EXPENDITURES.

To paid, Charles Canfield, labor, . . .	\$2 00	
Patrick Finn, "	2 50	
John Larkin, "	1 50	
Timothy Kennedy, "	2 25	
R. Stark, "	1 50	
Sylvester Donahoe, "	4 50	
James Kearn, "	1 67	
L. H. Sleeper, care of reservoirs, . . .	52 50	
Daniels & Co., rope, nails and bolts, . . .	3 76	
Steamer No. 1, p'm'g out reservoirs, . . .	9 00	
Wm. McPherson, labor and stock, . . .	7 87	
John Patterson, repairs,	8 50	
S. S. Moulton, repairing reservoirs . . .	4 50	
	<hr/>	\$105 52
Transferred to reserved fund,	700 00	
Transferred to county tax,	142 84	
Balance to new account,	66 44	
	<hr/>	\$1,014 78

COMMONS.

By appropriation,	\$1,000 00	
Reserved fund,	100 00	
Grass sold,	65 00	
Wood sold,	3 50	
	<hr/>	\$1,168 50

EXPENDITURES.

To paid Charles Canfield, Supt.,	. \$29 50
Patrick Finn, labor,	. . . . . 30 58
Patrick Dowd,	" 15 74
John Larkin,	" 14 99
Ed. Bresnahan,	" 24 00
Wm. Chase,	" 10 42
Sylvester Donahoe,	" 18 74
Dennis Dowd,	" 9 62
Nathaniel Corning,	" 2 25
Ed. Cotter,	" 5 62
Timothy Kennedy,	" 22 50
James Kearn,	" 15 83
City Teams,	" 34 49
G. W. Butterfield,	" 6 00
James Patten,	" 7 50
Daniel Mahanna,	" 9 16
Wm. Learned,	" 2 00
James Victory,	" 1 33
G. Allard,	" 23 25
Z. Wright	" 63 00
Michael Scanlan,	" 5 33
E. Perry,	" 14 25
Oliver Gould,	" 10 00
G. P. Boynton,	" 29 37
H. B. Heath,	" 3 00
Geo. Hunt,	" 2 50
Michael Handley,	" 5 33
Richard Stark,	" 6 00
John Dooley,	" 3 75
D. Greene,	" 37
T. P. Clough,	" 13 50
Daniels & Co., hardware,	. . . . . 42 85
Hiram Forsaith, stock and labor,	. . . . . 5 82

To paid J. G. Colt, trees,	\$75 00	
T. R. Hubbard, lumber,	30 00	
Amoskeag Mf'g Co., "	9 40	
Haines & Wallace, "	163 72	
Gilman Clough, "	15 00	
S. S. Moulton, repairing fences,	117 17	
F. S. Worthen, whitewashing,	80 00	
Wm. Kimball, "	2 16	
M. D. Stokes, stone,	114 80	
		<hr/>
	\$1,095 84	
Balance to new account,	72 66	
		<hr/>
		\$1,168 50

PINE GROVE CEMETERY.

By balance from old account,	\$136 86	
Appropriation,	200 00	
Lots and wood sold,	340 57	
		<hr/>
		\$677 43

EXPENDITURES.

To paid Wm. C. Chase, labor,	\$10 49
K. Heselton, "	85 50
A. B. Chase, "	96 00
Chadbourn George, "	30 00
Granville Heselton, "	40 50
J. E. Stearns, "	26 00
Coleman Devine, "	36 75
Wm. C. Chase, chopping wood,	52 00
K. Heselton, " "	26 50
Wm. H. Fisk, drawing paper,	4 85
John G. Colt, 100 arbor vitæ trees,	16 67

To paid J. A. Weston, engineering, . . .	\$17 00	
J. L. Smith & Co., lumber, . . .	16 84	
J. D. Bean, selling wood, . . .	2 00	
Campbell & Hanscom, advertising,	2 50	
John B. Clarke, advertising, . . .	7 32	
		<hr/>
	\$470 92	
Balance to new account, . . .	206 51	
		<hr/>
		\$677 43

FIRE DEPARTMENT.

By balance from old account, . . .	\$135 01	
Appropriation,	6,500 00	
A. W. Sanborn, for hook and ladder carriage,	50 00	
		<hr/>
		\$6,685 01

EXPENDITURES.

STEAMER AMOSKEAG No. 1.

To paid salaries of men,	\$467 00
Manchester Gas-light Co., for gas, . . .	29 40
Amoskeag Manufacturing Co., repairs,	70 99
Zoe Ann Flanders, wood,	7 13
L. W. Hall, "	5 29
J. C. Young, "	7 50
David Webster, "	40 08
E. P. Johnson & Co., coal,	59 54
L. Dowd, sawing wood,	5 20
Timothy Kennedy, sawing wood, . . .	8 75
Palmer & Gale, repairing pipe, . . .	2 50

Hartshorn & Pike, repairs, . . .	\$6 90
M. V. B. Kinne, " . . .	3 00
John W. Whittier, " . . .	11 25
Plumer & Chandler, 14 pairs overalls,	8 75
Fellows & Co., repairs, . . .	1 50
G. H. Dudley, " . . .	4 06
H. M. Bailey & Son, repairs, . .	12 93
J. B. Varick & Co., blocks and rope,	4 88
A. H. Barker, 6 badges, . . .	9 00
G. B. Fogg, 26 keys,	6 50
Daniels & Co., 1 gallon spirits tur- pentine,	1 00
J. B. Clarke, advertising cards, .	1 50
Edwin Branch, hoods,	7 00
Charles Chase & Co., coal, . . .	39 31

 \$820 96

STEAMER FIRE KING No. 2.

To paid salaries of men,	\$457 00
Manchester Gas-light Co., gas, . .	7 98
Zoe Ann Flanders, wood,	7 12
L. W. Hall, "	5 28
J. C. Young, "	7 50
David Webster, "	40 08
Charles Chase & Co., coal,	37 32
E. P. Johnson & Co., "	59 55
Daniels & Co., oil, lard, &c., . .	10 96
L. Dowd, sawing wood,	5 19
Timothy Kennedy, sawing wood, .	8 75
Palmer & Gale, repairing pump, .	1 50
G. R. Simmons, one day's labor, .	2 00

To paid H. M. Bailey & Son, repairs, .	\$7 17	
Plumer & Chandler, 14 pairs overalls,	8 75	
Hartshorn & Pike, repairs,	2 70	
H. M. Bailey & Son, repairs,	3 31	
G. H. Dudley,	4 06	
	<hr/>	\$676 22

STEAMER E. W. HARRINGTON No. 3.

To paid salaries of men,	\$432 00	
Manchester Gas-light Co., gas,	10 50	
Charles Chase & Co., coal,	22 85	
E. P. Johnson & Co., coal,	51 50	
Plumer & Chandler, 14 prs. overalls,	8 75	
Baker & Fradd, matches,	60	
J. W. Whittier, repairs,	16 75	
D. J. Warren, repairs,	6 00	
H. M. Bailey & Son, 1 burner,	38	
H. C. Merrill, oil and lard,	2 70	
Hartshorn & Pike, repairs, etc.,	6 95	
C. A. Smith, 4 spittoons,	5 00	
J. B. Varick & Co., oil, etc.,	9 32	
Haines & Wallace, lumber,	9 22	
Haines & Wallace, drawing engine,	50 00	
	<hr/>	\$632 52

PENNACOOK HOSE COMPANY.

To paid salaries of men,	\$837 00	
Company's premium,	40 00	
H. C. Merrill, oil, matches, etc.,	3 01	
T. P. Heath, drawing carriage,	13 00	
Manchester Gas-light Co., gas,	6 48	
Amoskeag Manufacturing Company, repairs,	20 94	

To paid John W. Whittier, repairs, . . .	\$15 20	
Albert Maxfield, repairs,	2 46	
J. B. Clarke, printing blanks,	6 00	
Thomas W. Lane, pail,	75	
Page Brothers, 52 feet of hose,	93 00	
Colley & Brown, lettering lanterns,	50	
	<hr/>	\$1,038 34

. HOOK AND LADDER COMPANY.

To paid salaries of men,	\$700 79	
H. C. Merrill, oil, etc.,	5 01	
Manchester Gas-light Co., gas,	2 52	
Amoskeag Manufacturing Co., re- pairs,	47 96	
James Kearn, services one year,	12 00	
C. F. Livingston, printing notices,	3 25	
C. A. Smith, 7 spittoons,	8 75	
Greeley & Son, 30 badges,	5 25	
S. Hovey & Co., 2 1-2 doz. badges,	20 25	
Amoskeag Manufacturing Co., axe,	2 25	
	<hr/>	\$808 03

ENGINEERS.

To paid Israel Dow, Chief, salary,	\$50 00	
E. P. Richardson, Clerk, "	50 00	
B. C. Kendall, "	25 00	
Elijah Chandler, "	25 00	
G. H. Kimball, "	25 00	
	<hr/>	\$175 00

MISCELLANEOUS.

To paid C. F. Livingston, printing regulations,	\$16 50
H. D. Lord, 6 days exam'g stoves,	12 00
J. Q. A. Sargent, gas-fixtures,	8 76
Gregg & Dodge, gas-fixtures,	12 13
H. C. Merrill, matches and soap,	4 91
C. R. Colley, repairs,	4 63
J. C. Young, "	4 97
Hartshorn & Pike, "	3 25
W. Ireland, "	6 75
S. S. Moulton, "	4 53
Daniels & Co., "	6 07
Colley & Brown, "	2 00
G. H. Dudley, "	3 00
J. W. Whittier, hose,	1,225 00
Daniels & Co., carriage bolts,	64
E. P. Richardson, refreshments,	3 75
Amoskeag Manufacturing Company lumber,	12 05
Amoskeag Manufacturing Company 50 yards duck,	30 00
Stark Mills, 50 yards waste,	4 80
Plumer & Chandler, 3 rubber coats,	33 00
H. M. Bailey & Son, matches,	60
H. M. Bailey & Son, stoves, etc.,	63 80
S. Hovey, cleaning clock,	1 25
C. F. Livingston, printing notes, etc.,	5 00
C. F. Livingston, 3000 regulators,	15 00
Ætna Insurance Co., insurance,	18 00
Hook and Ladder Co., premium at fire,	5 00
G. F. Boshier & Co., 12 chairs,	14 40

To paid Ed. Branch, blankets, etc.,	. \$14 37	
D. W. Morse, 2 force pumps,	. 60 00	
	<u> </u>	\$1,596 16

STEAMER N. S. BEAN, No. 4.

To paid Edwin Branch, blankets, &c.,	\$27 00	
H. M. Bailey & Son, sink, &c.,	. 6 25	
	<u> </u>	\$33 25
		<u> </u>
		\$5,780 48

RECAPITULATION.

By balance from old account,	. . \$135 01	
Appropriation,	. . . 6,500 00	
A. W. Sanborn, hook & ladder car.,	50 00	
	<u> </u>	\$6,685 01

EXPENDITURES.

To Steamer Amoskeag,	. . . \$820 96	
“ Fire King,	. . . 676 22	
“ E. W. Harrington,	. . . 632 52	
“ N. S. Bean,	. . . 33 25	
Pennacook Hose Co.,	. . . 1038 34	
Hook & Ladder Co.,	. . . 808 03	
Engineers' services,	. . . 175 00	
Miscellaneous,	. . . 1596 16	
Balance to new account,	. . . 904 53	
	<u> </u>	\$6,685 01

CITY POLICE.

By balance from old account,	. . \$260 09	
Appropriation,	. . . 9,300 00	
Reserved fund,	. . . 600 00	
	<u> </u>	\$10,160 09

EXPENDITURES.

To paid Wm. B. Patten, Marshal,	.	\$786	85
Henry Clough, " "	.	17	22
Eben Carr, Assistant " "	.	639	30
D. R. Prescott, " " "	.	10	00
L. A. Ward, night watch, .	.	32	00
J. H. Johnson, " "	.	32	00
R. A. Lawrence, " "	.	29	00
J. D. Howard, " "	.	730	00
T. L. Quimby, " "	.	730	00
Patrick Doyle, " "	.	730	00
A. F. Quimby, " "	.	730	00
Henry Bennett, " "	.	696	00
James Duffee, " "	.	696	00
H. H. Noyes, " "	.	696	00
H. W. Longa, " "	.	698	00
F. S. Worthen, " "	.	32	00
B. Sleeper, " "	.	1	00
J. G. Knight " "	.	1	00
P. S. Griffin, " "	.	2	00
C. Canfield, " "	.	6	00
S. B. Putnam, " "	.	2	00
John T. Chase, " "	.	2	00
A. H. Merrill, " "	.	5	00
G. G. Gordon, " "	.	4	00
W. H. Newhall, " "	.	238	00
H. C. Hunton, " "	.	1	00
A. J. Dickey, " "	.	1	00
Henry Colby, " "	.	2	00
John Smith, " "	.	2	00
J. L. Smith, " "	.	2	00
Wm. T. Fogg, " "	.	150	00
L. A. Ward, day police, .	.	2	00
R. A. Lawrence, " "	.	2	00

To paid J. H. Johnson, day police,	.	.	\$2 00
C. Canfield, day police,	.	.	8 00
U. A. Carswell,	"	.	3 00
E. P. Cogswell,	"	.	1 00
G. G. Gordon,	"	.	2 00
A. H. Merrill,	"	.	18 00
B. W. Flanders,	"	.	7 00
D. H. Nutt,	"	.	1 50
Patrick Doyle,	"	.	87 00
J. D. Howard,	"	.	90 00
Henry Bennett,	"	.	65 00
H. W. Longa,	"	.	56 00
T. L. Quimby,	"	.	59 00
A. F. Quimby,	"	.	66 00
James Duffee,	"	.	59 00
W. P. Gage,	"	.	1 00
N. B. Tilton,	"	.	5 00
H. H. Noyes,	"	.	7 00
H. C. Hunton,	"	.	2 00
C. M. Stevens,	"	.	5 00
J. L. Smith,	"	.	11 00
J. T. Chase,	"	.	20 00
Albert Dinsmore,	"	.	8 50
H. J. Tirrell,	"	.	2 75
E. G. Woodman,	"	.	3 50
J. B. Fellows,	"	.	1 00
W. H. Newhall,	"	.	23 00
H. Fradd,	"	.	3 00
F. H. Webster,	"	.	5 00
Warren Eaton,	"	.	9 00
N. C. Barker,	"	.	7 00
Leonard Shelters,	"	.	7 00
A. J. Diekey,	"	.	7 00
H. W. Powell,	"	.	7 00
H. C. Hunton,	"	.	9 00

To paid J. C. Graham, day police,	.	.	\$2 00
P. S. Griffin,	"	.	12 00
J. P. Fellows,	"	.	14 50
H. B. Martin,	"	.	4 00
J. W. Dickey,	"	.	1 00
C. Clough,	"	.	7 00
L. Andrews,	"	.	7 00
E. Garner,	"	.	3 00
G. E. Gline,	"	.	1 50
A. H. Barker,	"	.	2 50
H. P. Marshall,	"	.	1 00
E. G. Hastings,	"	.	7 00
W. N. Chamberlin,	"	.	7 00
Joseph Melvin,	"	.	2 00
J. E. Bailey,	"	.	2 00
James Patten,	"	.	3 00
G. W. Nichols,	"	.	1 00
H. J. Tirrell,	"	.	1 00
J. P. Currier,	"	.	6 00
John Smith,	"	.	4 00
B. W. Robinson,	"	.	9 00
J. D. Edgerly,	"	.	1 00
Wm. T. Fogg,	"	.	5 00
N. Baker,	"	.	3 00
Henry Clough, paid witness,	.	.	10 92
D. R. Prescott, horse hire,	.	.	4 00
Eben Carr, horse hire,	.	.	141 50
C. R. Colley, setting glass,	.	.	2 25
Julia Finnegan, washing,	.	.	7 82
J. B. Clarke, printing blanks, etc.,	.	.	33 50
Campbell & Hanscom, advertising,	.	.	5 25
H. C. Tilton, stationery,	.	.	12 11
W. H. Fisk, printing court blanks,	.	.	42 30
Bailey & Son, mattress,	.	.	10 25
Hartshorn & Pike, grate,	.	.	75

To paid J. D. Bean, 1 pair blankets, .	\$4 00	
Stevens & Tilton, provisions, .	5 20	
A. Brigham, crackers,	4 50	
David Wells, wood.	18 56	
John Fallen, sawing wood, . . .	8 50	
E. P. Johnson & Co., wood and coal,	31 49	
L. B. Bodwell, wood and coal, .	25 52	
Z. N. Doe, coal,	10 50	
Hill & James, teams.	3 50	
J. Q. A. Sargent, gas-fitting, .	2 23	
Daniels & Co., oil and hard ware,	3 55	
C. A. Smith, feather duster, . .	2 75	
G. B. Fogg, repairs,	11 60	
S. S. Moulton, bucket,	2 00	
Hartshorn & Pike, repairs, . . .	6 67	
Abbott & Kelly, "	2 90	
John Twombly, "	8 88	
Colley & Brown, "	5 20	
Neal & Holbrook, repairs on lobby,	4 42	
Samuel Upton, salary,	763 70	
Samuel Upton, office-rent, . . .	50 00	
Wm. B. Patten, cash paid out, .	231 00	
Wm. B. Patten, horse-hire, . . .	116 05	
Eben Carr, provisions,	81 32	
		<hr/>
	\$10,156 71	
Balance to new account,	3 38	
		<hr/>
		\$10,160 09

LIGHTING STREETS.

By balance from old account, . . .	\$405 42	
Appropriation,	3,000 00	
		<hr/>
		\$3,405 42

EXPENDITURES.

To paid Manchester Gas-light Co.,	\$2,636	48	
C. R. Colley, setting, lett'g, glass,	22	84	
G. W. Adams, oil,	17	01	
Daniels & Co., 4 lights of glass,		84	
Hartshorn & Pike, rep'g lanterns,	6	73	
H. M. Bailey & Son, oil-can,	1	25	
T. L. Quimby, lighting bridge,	15	00	
Barr & Clapp, oil, globes, wicks,	15	87	
H. H. Noyes, lighting lantern,	30	00	
	\$2,746	02	
Balance to new account,	659	49	
			\$3,405 42

CITY HALL.

By balance from old account,	\$5	76	
Appropriation,	1,500	00	
Reserved fund,	1,180	00	
			\$2,685 76

EXPENDITURES.

To paid Manchester Gas-light Co.,	\$532	53
J. Hodge, repairs,	40	26
J. L. Kennedy, "	39	57
John Twombly, "	1	50
Amkg. Mfg. Co., "	9	09
C. R. Colley, "	4	80
Colley & Brown, "	20	88
G. B. Fogg, "	2	00
Wm. H. Fisk, "	64	39
S. S. Moulton, "	7	75

To paid Neal & Holbrook, repairs,	8	37
J. C. Young, repairs,	38	36
Hartshorn & Pike,	15	13
Geo. H. Dudley,	374	46
F. J. Manning,	8	75
D. H. Young,	2	00
E. Roper,	95	85
Wm. S. Palmer,	7	25
J. L. Smith,	1	50
Abbott & Kelley,	162	81
S. F. Brown,	51	92
T. R. Hubbard,	10	40
Daniels & Co., hardware,	13	61
J. B. Varick & Co., tacks,		48
B. F. Locke & Co., hat-rack,	15	00
Cor. Sullivan, car'g coal, sa'g wood,	20	05
Thomas Steele,	4	12
Elbridge Reed,	4	75
John Fallen,	29	92
John Barker,	2	44
Brackly Rose,	1	50
Timothy Kennedy,	3	50
James Collins, pitch-wood,	15	00
H. J. Tirrell, wood and coal,	4	25
Howard Hazen, wood and coal,	9	62
Charles Chase & Co., wood and coal,	10	53
David Wells, wood and coal,	143	61
E. P. Johnson & Co., wood and coal,	85	15
L. B. Bodwell & Co., wood and coal,	79	00
Z. N. Doe, charcoal,	25	00
Mary Hefren, washing,	1	20
Anna Craig,	4	00

To paid Mrs. Hodgman, washing, . . .	8	75
Julia Finnegan, " . . .	16	15
Bridget Riley, " . . .	1	50
Mary McCarty, " . . .	6	60
Hartshorn & Pike, repairing and blacking stoves.	12	26
S. E. Forsaith, iron frame for awn- ing,	179	64
Boyd & Hopkins, 74 1-2 yards of cloth, and making,	21	67
C. Williams, stove and pipe.	20	20
J. P. Brock, stove and pipe,	69	92
Kelley & Barnes, repairs,	13	75
Coburn & Barker, gas-light reflec- tors,	1	00
Goldthwait, Snow & Knight, 5 yds. matting,	7	80
Margaret Cavernough, cleaning.	5	25
Margaret Moran, "	3	75
Mary Daley, "	3	75
David Libbey, brooms and seating chairs,	3	65
Barton & Co., oil-cloth and mat- ting,	26	80
C. A. Smith, spittoons, &c.,	15	92
J. Q. A Sargent, repairing gas- pipe,	53	80
W. F. Sleeper, 21 gallons soap,	4	20
Wiggin & Goodwin, one set of steps,	3	50
Gilman Reed, 2 tons sand,	4	00
Morss & Whyte, guard for desk,	33	73
J. H. Maynard, moving safe, &c.,	15	00
Frost & Higgins, one bar soap,		15
H. C. Merrill, 2 pails,	1	50

To paid A. Ferren & Co., 11 yards		
bocking,	\$20	00
Equitable Insurance Co., insurance,	35	00
Ætna Insurance Co., "	73	00
Springfield Insurance Co., "	35	00
	<hr/>	
	\$2,654	51
Balance to new account,	31	25
	<hr/>	
		\$2,685 76

CITY LIBRARY.

By balance from old account,	\$60	23
Appropriation,	2,200	00
Reserved fund,	125	00
	<hr/>	
		\$2,385 23

EXPENDITURES.

To paid Manchester Gas-light Co.,	\$146	12
S. N. Bell, rent of rooms,	250	00
" " lamp and postage,	91	
Chas. H. Marshall, salary,	577	50
" " express paid on		
books, &c.,	23	49
Daniels & Co., hammer and screw-		
driver,	1	50
W. H. Fisk, blank books and book		
covers,	141	57
C. F. Livingston, supplement to		
catalogue,	84	00
Campbell & Hanscom, Daily Union,	10	00
T. R. Hubbard, wood,	6	75
E. P. Johnson & Co., coal,	32	00

To paid Wm. Parker, coal-hods,	. \$2 50	
Neal & Holbrook, repairs,	. . 9 75	
J. Q. A. Sargent, gas-fixtures,	. . 21 95	
Chas. A. Smith, duster,	. . 3 00	
Colley & Brown, setting glass,	. . 1 00	
Trustees,	. . . . 1,000 00	
Ætna Insurance Co., insurance,	. . 32 50	
Phoenix Insurance Co., “	. . 25 00	
		<hr/>
	\$2,369 54	
Amount carried forward,	. . 15 69	
	<hr/>	\$2,385 23

CITY OFFICERS.

By balance from old account,	. \$1,026 24	
Appropriation,	. . . . 6,000 00	
Reserved fund,	. . . . 600 00	
		<hr/>
		\$7,626 24

EXPENDITURES.

To paid Joseph B. Clark, Mayor,	\$1,000 00
Joseph E. Bennett, City Clerk,	1,000 00
H. R. Chamberlin, Treasurer and Collector,	1,091 67
E. S. Cutter, Solicitor,	50 00
J. O. Adams, Superintendent,	525 00
J. G. Edgerly, Superintendent,	416 66
H. D. Lord, Messenger,	600 00
Leonard French, Physician,	50 00
J. L. Kelley, Collector, 1859,	759 68
Wm. Little, Truant-agent,	50 00

Assessors and Inspectors.

To paid T. B. Brown,	\$294 50
Isaac Huse,	126 00
A. C. Wallace,	127 50
Allen Partridge,	78 00
Chas. Currier,	124 50
Jeremiah Hayes,	67 50
G. W. Thayer,	171 00
J. G. Cilley,	215 62
Joseph E. Bennett, Assistant Clerk,	190 50

Overseers of the Poor.

Timothy Sullivan, 2 years,	\$50 00
S. J. Young, 2 years,	50 00
S. S. Moulton, Clerk,	75 00
Geo. S. Chandler,	20 00
N. Baldwin,	25 00
John Plummer,	25 00
H. Fradd,	20 00
Edward Prime,	25 00

Health-Officers.

Henry Clough,	\$25 00
John S. Elliott,	25 00
Daniel Balch,	25 00
Stephen Palmer,	25 00

Selectmen.

B. K. Parker, 2 years,	\$10 00
Andrew Farrell, 2 years,	10 00
Samuel Brooks,	5 00
W. H. Gilmore,	5 00

To paid Henry Clough, 2 years,	\$10 00
Jonas Harvey,	5 00
Charles Brown,	5 00
J. B. Hartwell,	5 00
S. F. Stanton,	5 00
S. L. Fogg,	5 00
William Reardon,	5 00
Timothy Sullivan,	5 00
Charles Canfield,	5 00
U. A. Carswell,	5 00
Isaac Whittemore,	5 00
Henry W. Powell,	5 00
John Burke,	5 00
William Mills,	5 00
John W. Dickey,	5 00
A. J. Tebbetts,	5 00
Gilman Stearns,	5 00

Moderators.

Geo. W. Weeks,	\$3 00
William Little, 2 years,	6 00
Geo. A. French,	3 00
Daniel Farmer, 2 years,	6 00
G. H. Colby,	3 00
M. W. Oliver,	3 00
S. T. Hill,	3 00
John T. Robinson,	3 00
Levi H. Sleeper,	3 00

Ward Clerks.

Geo. L. Woods,	\$5 00
Roswell H. Hassam,	5 00
F. L. Porter,	5 00

To paid Daniel Conner,	\$5 00	
J. W. Lathe,	2 00	
M. P. Hall,	5 00	
L. E. Wallace,	5 00	
		<hr/>
	\$7,516 13	
Balance to new account,	110 11	
		<hr/>
		\$7,626 24

INCIDENTAL EXPENSES.

By balance from old account,	\$449 72	
Appropriation,	5,000 00	
		<hr/>
		\$5,449 72

EXPENDITURES.

To paid Enoch C. Stevens, bounty and costs,	\$267 07
Jeremiah Connor, bounty and costs,	202 64
Wm. E. Robinson, " "	247 18
S. S. Moulton, labor at stable,	1 00
T. T. Abbott, attendance at court,	1 25
J. P. Hubbard, teams,	3 00
Manchester Post-office, postage,	28 00
S. R. Davidson, use of hall,	20 00
J. N. Bruce, painting guide-boards,	24 75
Western Union Telegraph Co., messages,	13 70
T. B. Brown, copying tax-book, 1859,	9 00
J. Stickney, one punch,	75
H. D. Lord, fees on summons,	1 62
John Jameson, labor on private way,	26 70

To paid H. D. Lord, making tax record for overseers of poor,	895 00
Palmer & Gale, labor on water- works,	4 50
J. E. Bennett, preparing report for press,	100 00
T. R. Hubbard, lumber for ward- room,	5 60
H. C. Tilton, books for poor chil- dren,	43 45
Brewer & Tileston, books for poor children,	17 97
John Smith, soldier's bounty, . .	150 00
H. C. Joy, sheep killed by dogs, .	6 00
S. S. Moulton, fitting up ward-room	2 25
Amoskeag Manufacturing Co., deed of land for ward-room,	360 00
H. D. Lord, paid for moving set- tees,	50
Thomas Howe, paid for washing ward-room,	4 00
Hill & James, horse-hire,	51 25
Robert Fulton, recording deed, .	50
J. G. Colt, cleaning vault,	17 50
Follensbee & Cross, repairs on wa- ter-works,	13 20
Wm. Smith, work on road,	5 95
Follensbee & Preston, repairs on water-works,	4 60
Daniels & Co., lantern, hooks, &c.	1 88
Rodnia Nutt, damage to sleigh, &c.	12 12
Alonzo Tarbell, damage to team, .	12 00
Chandler & Morgan, oil-suit, . . .	5 00
C. R. Colley, setting glass,	92
William Campbell, water-trough, .	3 00

To paid J. T. Chase, burying hogs and dogs,	\$3 00
D. F. Miller, bed, pillows and bolster,	15 00
Daniels & Co., powder, &c.,	15 37
J. G. Colt, trees,	191 00
T. R. Hubbard, lumber,	9 00
Phoenix Insurance Co., premium on policy,	26 25
Etna Insurance Co., premium on policy,	22 50
Wm. Kimball, whitewashing tree-boxes,	35 00
H. D. Lord, teams,	1 50
S. S. Moulton, labor on tree-boxes,	32 09
D. M. Riley, posting notices,	3 00
J. L. Smith, lumber,	9 06
J. S. Daggett, detector and glass,	3 50
Hartshorn & Pike, ladles and chairs,	2 37
Quint & Jenkins, damage to team,	30 00
C. E. Clough, & Co., building vault,	174 12
H. & H. R. Pettee, one cask cement,	2 85
J. L. Kennedy, painting and setting guide-boards,	2 50
Geo. F. King, 2 gross pens,	2 00
G. B. Fogg, key for Ward Eight,	75
J. H. Johnson, teaming,	2 05
J. E. Bennett, recording births, deaths, and marriages,	46 06
Chas. H. Marshall, damage to team,	44 00
J. G. Colt, 5 days' work,	7 50
J. E. Bennett, fare to Concord and return,	1 50
Cyrus Baldwin, jury-box,	4 50

To paid Daniels & Co., 7 lbs. nails,	\$ 49
S. S. Moulton, repairing tree-boxes,	2 25
Manchester Gas-light Co., gas for ward-room,	84
Patrick Dowd, additional bounty,	80 26
Hartshorn & Pike, sheet lead, etc.,	10 31
Horace Gordon, repairs on scales,	4 47
S. S. Moulton, repairs on city hall,	6 88
D. M. Riley, posting bills,	3 80
James Lewis, bounty,	300 00
Azni Lamarche, bounty,	300 00
N. W. Gove, copy of non-resident taxes,	12 00
Gilman Clough, plank for scales,	8 95
G. W. Merriam,	2 50
J. Q. A. Sargent, pipes water-works,	2 20
Jas. E. Young, water-trough, 2 yrs.,	6 00
J. V. Gordon, " "	3 00
J. Q. A. Sargent, labor on aqueduct,	2 66
S. S. Moulton, " "	6 50
G. W. Cheney, horse-hire,	25 50
T. P. Clough, trimming trees,	14 00
S. L. Fogg, horse-hire,	13 50
J. B. Varick & Co., measuring-tape,	6 00
John Calef, water-trough, 5 years,	15 00
J. E. Bennett, expense to Concord,	2 50
Isaac Whittemore, use of team,	15 50
Northern Tel. Co., messages,	2 16
D. W. Reynolds, work on highway, 1866,	5 91
John Fallen, labor in hall,	75
Isaac Huse, team,	14 00
J. Q. A. Sargent, gas-fixtures, &c.,	1 55
J. C. Young, expenses to Lowell and Boston,	13 05

To paid Wm. P. Newell, expenses to		
Lowell and Boston,	\$13	05
Thos. Howe, making voting-bench,	13	05
D. K. White, expenses to Lowell,	5	20
Hartshorn & Pike, drinking-cup,	1	00
D. M. Riley, distributing bills,	2	00
J. B. Sawyer, surveying,	2	00
M. D. Stokes, water-trough, blocks,	90	00
S. S. Moulton, fitting ward-room,	2	50
C. G. Jenness, was'g school-room,	2	78
G. H. Dudley, lumber, &c.,	7	92
Neal & Holbrook, labor on scales,	3	50
S. S. James & Co., horse-hire,	2	50
Daniels & Co., powder, primers, &c.,	85	59
A. J. Mayhew, use of hall,	12	00
Jeremiah Hayes, cleaning vault,	10	00
Hill & Co., expressage,	3	25
Cheney & Co., expressage,	5	00
G. W. Cheney, horse-hire,	2	50
G. W. Thayer, horse-hire,	1	50
J. S. Davis, irons for trough,	1	73
R. H. Hassam, post., station., &c.,	1	88
		<hr/>
	\$3,590	15
Transferred to reserved fund,	900	00
Balance to new account,	959	56
		<hr/>
		\$5,449 72

PRINTING AND STATIONERY.

By balance from old account,	\$345	48
Appropriation,	1800	00
		<hr/>
		\$2,145 48

EXPENDITURES.

To paid John B. Clarke, printing and advertising,	\$453 68
Campbell & Hanscom, printing and advertising,	85 24
S. S. Colt, advertising,	3 00
C. F. Livingston, printing notices,	73 00
C. F. Livingston, check-lists,	20 00
C. F. Livingston, organiz. city gov.,	7 50
C. F. Livingston, tax-bills,	23 00
C. F. Livingston, posters,	2 00
C. F. Livingston, license-blanks,	2 75
Independent Press, Association ad- vertising non-resident taxes,	30 00
A. Quimby, stationery,	10 21
Wm. H. Fisk, books and stationery,	158 83
H. C. Tilton, stationery,	16 50
Geo. F. King, pens,	1 50
Tewksbury & Bro., stationery,	5 00
F. L. Porter, "	1 15
H. R. Chamberlin, "	3 09
J. W. Lathe, "	1 41
George L. Woods, "	2 00
Wm. Carter & Bro., 2 gallons ink,	6 25
Wm. H. Fisk, printing and binding annual report,	552 00
David Wilder, erasable tablets,	1 60
N. P. Greene, mort. record-book,	17 00
Cheney & Co., 1 drawing-pen,	2 65
L. S. Learned, tax-books,	70 00
	<hr/>
	\$1,549 36
Balance to new account,	596 12
	<hr/>

\$2,145 48

TEMPORARY LOAN.

By amount of loan, Jan. 1, 1867,	\$23,022 50	
Amount of loan for 1867,	22,610 00	
	<u> </u>	\$45,632 50

EXPENDITURES.

To paid Charles H. Carpenter,	\$1,000 00	
Geo. B. Jackman,	400 00	
Wm. P. Merrill,	700 00	
Wm. Manahan,	2,000 00	
James H. Johnson,	400 00	
Milton McCoy,	800 00	
Jesse Gibson,	2,000 00	
Jacob Bennett,	157 50	
Joseph E. Bennett,	600 00	
Salome Battles,	145 00	
S. J. Young,	100 00	
Rebecca W. Smith,	2,100 00	
	<u> </u>	\$10,402 50
Temporary loan, Jan. 1, 1868,	35,230 00	
	<u> </u>	\$45,632 50

INTEREST.

By appropriation,	\$25,000 00
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EXPENDITURES.

To paid Charles H. Carpenter,	\$60 00
Geo. B. Jackman,	24 00
Rebecca W. Smith	143 50
Jesse Gibson, Derry,	24 00

To paid Wm. P. Merrill,	\$43 17	
Wm. Manhan,	122 67	
James H. Johnson,	24 00	
Milton McCoy,	58 17	
Jesse Gibson, Pelham,	120 00	
John Ordway,	252 00	
Jacob Bennett,	10 87	
Joseph E. Bennett,	79 40	
Salome Battles,	8 61	
S. J. Young,	78 00	
Sarah W. Ayer,	30 00	
Coupons,	21,720 00	
		<u>\$22,798 39</u>
Balance to new account,	2,201 61	<u>\$25,000 00</u>

PAVING STREETS.

By balance from old account,	\$14 07	
Appropriation,	3,500 00	
		<u>\$3,514 06</u>

EXPENDITURES.

To paid Erastus Cutting, paving,	\$528 56
Z. N. Doe, labor,	51 75
Mitchell Surrell, "	7 50
J. C. Larky, "	31 50
John Larky, "	28 50
A. Carrigan, "	3 75
Michael Carrigan, "	3 75
James Livrey, "	9 00
H. D. Lord, "	15 00
Augustus Wyman, "	\$12 00
John Jameson, "	43 25

To paid Jno. Stearns, labor,	. . .	\$16 50
Geo. F. Doe,	" . . .	7 50
H. J. Tirrell,	" . . .	16 50
C. Townsend,	" . . .	84 50
John Twombly,	" . . .	3 12
J. B. Blanchard,	" . . .	37 50
Mr. Wilkins,	" . . .	4 00
Charles Canfield,	" . . .	36 00
G. W. Butterfield,	" . . .	18 50
James Patten,	" . . .	18 50
James Kearn,	" . . .	16 25
Patrick Finn,	" . . .	6 67
Patrick Dowd,	" . . .	8 62
John Larkin,	" . . .	9 00
E. Bresnahan,	" . . .	18 00
Daniel Mahanna,	" . . .	10 00
Michael Scanlan,	" . . .	12 67
B. H. Piper, maul,	. . .	1 00
M. D. Stokes, stone,	. . .	1,996 81
H. & C. Townsend, stone,	. . .	39 00
John Campbell, 89 loads of sand,	. . .	22 25
Haines & Wallace, stakes,	. . .	1 50
J. A. Weston, engineering,	. . .	58 75
Wm. C. Chase, labor,	. . .	6 34
Sylvester Donahoe,	" . . .	7 87
G. Allard,	" . . .	22 12
Timothy Kennedy, labor,	. . .	16 87
R. Stark,	" . . .	18 00
City Teams,	" . . .	73 87
Levi Woodman,	" . . .	7 87
Nathaniel Corning,	" . . .	7 50
		<hr/>
		\$3,338 14
Balance to new account,	. . .	175 93
		<hr/>
		\$3,514 07

WATERING STREETS.

By transferred from city teams,	\$1,000 00	
Transferred from reserved fund,	1,185 00	
	<hr/>	\$2,185 00

EXPENDITURES.

To paid Geo. W. Buss, water wagon,	\$550 00	
T. R. Hubbard, water tanks,	353 20	
D. W. Fling, watering streets,	600 00	
S. S. Moulton, stock and labor,	9 83	
S. F. Brown, painting tanks,	39 14	
Gregg & Dodge, pipe and labor,	127 70	
J. H. Maynard, labor on tanks,	70 00	
J. B. Varick & Co., hardware,	5 29	
Manchester Locomotive W'ks, pipe,	228 69	
Haines & Wallace, lumber,	93 09	
W. P. Stratton, repairs on pipe,	34 01	
Kimball & Dow, 1 brush,	50	
J. W. Whittier, hose and couplings,	15 21	
Hartshorn & Pike, lead and solder- ing,	14 06	
John Rogers, teaming,	2 00	
Neal & Holbrook, lumber and labor,	27 20	
Patrick Finn, labor,	3 33	
Timothy Kennedy, labor,	9 00	
Edward Cotter, labor,	1 50	
	<hr/>	\$2,183 75
Balance to new account,	1 25	
	<hr/>	\$2,185 00

MILITIA.

By balance from old account,	\$267 33	
Appropriation,	500 00	
	<u> </u>	\$767 33

EXPENDITURES.

To paid Smyth Rifles,	\$50 00	
National Guards,	50 00	
First Company of Cavalry,	50 00	
Head Guards,	50 00	
Manchester War Veterans,	47 23	
Amoskeag Veterans,	100 00	
	<u> </u>	\$347 23
Balance to new account,	420 10	
	<u> </u>	\$767 33

LIQUOR AGENCY.

By transferred from reserved fund,	\$500 00	
E. M. Kellogg,	182 84	
Overdrawn,	53 94	
	<u> </u>	\$737 78

EXPENDITURES.

To paid John I. Baker, for liquor,	\$488 53	
E. M. Kellogg, for liquor,	113 00	
E. M. Kellogg, salary,	125 00	
C. F. Livingston, printing,	5 00	
Campbell & Hanscom, printing,	6 25	
	<u> </u>	\$727 78

COURT HOUSE.

By appropriation, \$33,500 00

EXPENDITURES.

To paid Alpheus Gay, on contracts,	\$7,500 00
M. D. Stokes, stone, stone-work,	3,500 00
M. W. Oliver, architect,	1,000 00
Baldwin & Emerson, sills,	285 11
Holt & Elliott, brick,	4,163 17
Con. Man. & Law. Railroad, freight,	770 60
Haines & Wallace, lumber,	924 23
John H. Reed, lumber,	913 76
W. W. Hubbard, lumber and labor,	80 50
Daniels & Co., iron,	4 06
T. R. Hubbard, window and door frames,	721 16
D. & D. Gregg, sash,	205 55
Charles H. Hodgman, teaming,	2 50
John Rogers, teaming,	1 50
H. C. Hunton, teaming,	3 00
S. L. Fogg, horse hire,	6 00
Amoskeag Mfg. Co., castings,	627 53
J. Q. A. Sargent, gas-fixtures,	121 70
John Pettengill, chimney caps,	85 80
John Campbell, teaming,	5 00
James Kearns, labor,	3 75
Patrick Finn, "	5 00
Patrick Dowd, "	6 00
John Larkin, "	6 00
Edward Bresnahan, "	6 00
Daniel Mahanna, "	4 00
Michael Scanlan, "	4 00
Wm. Chase, "	5 33

To paid City Teams, labor, . . .	\$3 37	
Neal & Holbrook, work and lumber, . . .	41 66	
		<u>\$21,003 28</u>
Balance to new account, . . .	12,496 72	<u>\$33,500 00</u>

SCHOOLS.

By appropriation,	\$38,000 00
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EXPENDITURES.

To paid school committee as per order,	\$38,000 00
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SCHOOL DISTRICT No. 2—REPAIRS AND INSURANCE.

By appropriation by tax,	\$2,550 00
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EXPENDITURES.

To paid school committee as per order,	\$2,550 00
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NEW HIGH-SCHOOL HOUSE.

By balance from old account,	\$10,002 35	
Appropriation by tax,	8,000 00	
		<u>\$18,002 35</u>

EXPENDITURES.

To paid M. W. Oliver,	\$10,002 35	
Amoskeag Savings Bank,	1,785 27	
Manchester " "	1,785 27	
City " "	1,785 27	
First " "	1,785 27	
		<u>\$17,143 43</u>
Balance to new account,	858 92	<u>\$18,002 35</u>

NEW SCHOOL HOUSE, DIST. NO. 3.

By appropriation by tax, 1866, . . .	\$675 00	
" " 1867, . . .	460 00	
	<u> </u>	\$1,135 00

EXPENDITURES.

To paid building committee as per order,		\$1,135 00
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NEW SCHOOL HOUSE, DIST. NO. 5.

By balance from old account,		\$7 75
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EXPENDITURES.

To paid C. R. Colley, setting glass and varnishing,	\$6 00	
Balance to new account,	1 75	
	<u> </u>	\$7 75

REPAIRS OF SCHOOL HOUSE, DIST. NO. 6.

By appropriation by tax,		\$83 06
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EXPENDITURES.

To paid committee,		\$83 06
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REPAIRS OF SCHOOL HOUSE, DIST. NO. 7.

By appropriation by tax,		\$600 00
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EXPENDITURES.

To paid committee as per order No.		
54,	\$575 30	
Merrimack River Savings Bank, interest,	24 70	
	<u> </u>	\$600 00

REPAIRS OF SCHOOL HOUSE, DIST. No. 10.

By appropriation by tax, \$200 00

EXPENDITURES.

To paid committee as per order No.

53, \$81 34

Balance to new account, 118 66

 \$200 00

REPAIRS OF SCHOOL HOUSE, DIST. No. 11.

By amount raised by tax, \$100 00

REPAIRS OF BUILDINGS.

By transferred from reserved fund, \$550 00

EXPENDITURES

To paid Haines & Wallace, lumber, . . \$64 12

John H. Maynard, labor and lum-

ber, 131 32

 \$195 44

Balance to new account, 354 56

 \$550 00

DOG TAX.

By dog tax collected, \$143 00

EXPENDITURES.

To paid Ira W. Moore, sheep killed by

dogs, \$18 00

Balance to new account, 125 00

 \$143 00

PISCATAQUOG BRIDGE.

By transferred from reserved fund, . . . \$275 00

EXPENDITURES.

To paid Daniels & Co., 2 casks nails,	\$12 50	
Haines & Wallace, lumber, . . .	154 56	
John H. Maynard, labor, . . .	47 69	
	<u>214 75</u>	
Balance to new account, . . .	60 25	\$275 00
	<u>60 25</u>	

REDUCTION OF CITY DEBT.

By appropriation,	\$10,000 00	
Increase of temporary loan, . . .	12,207 50	
	<u>22,207 50</u>	\$22,207 50

EXPENDITURES.

To paid city bonds,	\$20,000 00	
Net increase of debt,	2,207 50	
	<u>22,207 50</u>	\$22,207 50

RESERVED FUND.

By appropriation,	\$5,000 00	
Transf'd from Reservoirs,	700 00	
New Highways,	500 00	
Tenem't on Vine st.,	27 54	
Abatem't of taxes,	530 00	
Discount on taxes,	700 00	
Incidental expen's,	900 00	
Revenue account,	13,800 00	
	<u>22,157 54</u>	\$22,157 54

EXPENDITURES.

To transf'd to paupers off farm, . . .	\$100 00	
Highway, Dist. No. 1, . . .	200 00	
" " 2, . . .	140 00	
" " 3, . . .	60 00	
" " 4, . . .	100 00	
" " 5, . . .	40 00	
" " 6, . . .	30 00	
" " 8, . . .	200 00	
" " 9, . . .	245 00	
" " 10, . . .	730 00	
" " 12, . . .	350 00	
Granite Bridge, . . .	110 00	
Am. Falls Bridge, . . .	300 00	
Commons, . . .	100 00	
Schools, . . .	6,000 00	
City Officers, . . .	600 00	
City Hall, . . .	1,180 00	
City Library, . . .	125 00	
City Police, . . .	600 00	
Watering Streets, . . .	1,185 00	
Piscataquog Bridge, . . .	275 00	
Repairs of Buildings, . . .	550 00	
Liquor Agency, . . .	500 00	
		<hr/>
	\$13,810 00	
Balance to new account, . . .	8,347 54	
		<hr/>
		\$22,157 54

DISCOUNT ON TAXES.

By appropriation, \$5,000 00

EXPENDITURES.

To paid sundry persons as per order		
No. 55,	\$4,227	43
Transferred to reserved fund,	700	00
Balance to new account,	72	57
	<u> </u>	\$5,000 00

ABATEMENT OF TAXES.

By balance from old account,	\$858	44
Appropriation,	12,000	00
	<u> </u>	\$12,858 44

EXPENDITURES.

To paid lot 61 Prospect St., and 55		
Central St., 1864,	\$3	10
James M. Young, 1865,	4	57
Esther C. Stevens, "	11	75
Concord Railroad, "	10	80
Geo. W. Barry, "	1	90
D. Clifford, "	5	22
J. B. Davis, "	5	22
Geo. H. Hubbard, "	5	22
Thomas Tuck, "	5	22
Thomas T. Welch, "	5	22
Lyman Raymond, "	5	22
Michael Mara, "	5	41
Adam Chandler, National Bank		
Stock, 1865,	65	32
Edson Hill, National Bank Stock,		
1865,	87	08
John Ordway, National Bank Stock,		
1865,	21	78

To paid Henry Putney, National Bank		
Stock, 1865,	\$65	32
Moses Sawyer, National Bank		
Stock, 1865,	43	54
Gustavus Sanborn, 1865,	5	22
Wm. Sage, "	5	22
Alonzo Smith, "	5	22
Freeman N. Thurber, "	5	22
Geo. W. Varnum, "	5	22
James & Rodnia Nutt, 1865,	1	30
James S. Batchelder, "	7	78
Harland Langley, "	5	18
Wm. G. Hoyt, "	5	41
Susan Woods, "	8	71
Cyrus S. Burpee, "	6	22
H. H. Currier, "	5	61
L. & B. North Universalist Church,		
1865,	7	64
Moses Rolfe, 1865,	8	28
Joseph Bell, "	3	80
William Elvin, "	5	61
James Boyle, "	5	22
Jonathan B. Moore, 1865,	5	22
Frederich Theilscher, "	5	61
Sarah F. McQueston, "	8	64
Thos. Berry, Nat. B'k Stock, 1866,	14	59
Mason Boyd, " "	24	32
Calvin Boyd, " "	24	32
Adam Chandler, " "	97	28
Sarah J. Coffin, " "	12	16
H. A. Dearborn, " "	7	30
Ira Gove, " "	24	32
Joseph T. Goss, " "	24	32
Sarah G. Hancock, " "	12	16
Wm. C. Heselton, " "	36	48

To paid E. Hill, Nat. B'k Stock, 1866,	\$128	90
Charles H. Hill, " "	77	82
Elizabeth Hughes, " "	121	60
Samuel W. Jones, " "	9	73
John Kennard, " "	48	64
Robert Kennedy, " "	31	61
Lot Knowles, " "	48	64
Simeon D. Leach, " "	43	78
David R. Leach, " "	97	28
J. D. Lovering, " "	14	59
Luther P. Martin, " "	4	86
Jona. McAlister, " "	24	32
Daniel McQueston, " "	48	64
N. V. Morrill, " "	12	16
Moor, Cyrus, " "	19	46
Joseph Mitchell, " "	65	66
Geo. S. Neal, " "	12	16
John Ordway, " "	72	96
James Parker, " "	60	80
Ward Parker, " "	29	18
D. H. Parker, " "	36	48
Geo. C. Prescott, " "	48	64
Henry Putney, " "	145	92
Ellen M. Riddle, " "	12	16
Eliza A. Sanborn, " "	14	59
John Shirley, " "	48	64
Moses Sawyer, " "	97	28
Henry Stevens, " "	24	32
Onslow Stearns, " "	121	60
A. B. Storey, " "	48	64
Winson Stone, " "	24	32
Hanson Tasker, " "	24	32
Andrew G. Tucker, " "	36	48
John West, " "	121	60
Robert Wilson, " "	24	32

To paid A. Aldrich, Nat. B'k St'k, 1866,	\$72	96
Cyrus Adams, " "	19	46
Susan G. Annis, " "	7	30
Lawrence Barnes, " "	7	30
J. P. Bemcroft, " "	7	30
Eliza J. Bingham, " "	12	16
Thomas Chandler, " "	29	18
Hiram P. Clark, " "	24	32
S. S. Coffin, " "	24	32
Jesse Chase, " "	77	82
Mary Center, " "	12	11
Isaac P. Clifford, " "	12	11
Elizabeth Clark, " "	4	86
Charles B. Dodge, " "	36	48
Jackson Freese, " "	14	59
Philip Freë, " "	34	05
Winthrop Fowler, " "	9	73
John L. Fowler, " "	9	73
Nancy Fowler, " "	4	86
Samuel Fowler, " "	60	80
Frank A. Fowler, " "	12	16
Est. of J. Goodwin, " "	48	64
Daniel Gregg, " "	19	46
John H. George, " "	48	64
S. S. N. Greeley, " "	12	16
E. George, " "	7	30
C. E. George, " "	21	89
Clarissa Griffin, " "	34	05
Jane George, " "	2	43
S. Otis Hinson, " "	36	48
Hiram Hutchinson, " "	14	59
Samuel Jones, " "	21	89
Estate of W. Knox, " "	12	16
Betsy Kimball, " "	7	30
Albert McKean, " "	60	80

To paid A. Melvin, Nat. B'k	St'k 1866,	\$24 36
Robert McGaw,	“ “	63 23
John H. Moore,	“ “	14 59
Mary A. Moore,	“ “	7 30
Francis B. Martin,	“ “	12 16
Luther P. Martin,	“ “	12 16
Ann G. Merrill,	“ “	12 16
Daniel Nichols,	“ “	17 02
Sir. M. D. Perkins,	“ “	46 21
John C. Perkins,	“ “	2 43
Ascenath Perkins,	“ “	17 02
Stephen Perkins,	“ “	48 64
John B. Perkins,	“ “	24 32
Washington Perkins,	“ “	4 86
Josephine Parker,	“ “	7 30
Samuel Patten,	“ “	4 86
Charles Quimby,	“ “	24 32
John Robie,	“ “	2 43
Judith S. Reed,	“ “	24 32
John S. Reed,	“ “	12 16
N. Snell, guardian,	“ “	36 48
Solomon Scarle,	“ “	24 32
Cyrus Sargent,	“ “	12 16
A. Tuttle, trustee,	“ “	9 73
Wm. P. Wheeler,	“ “	36 48
John White,	“ “	17 02
Sarah A. Woodman,	“ “	2 43
Mary A. Woodman,	“ “	4 86
N. Woodman, gd'n,	“ “	24 32
Wm. A. Wood,	“ “	24 32
Eliza Wood,	“ “	12 16
Rebecca N. Wood,	“ “	12 16
Edward Wood,	“ “	12 16
John P. Young,	“ “	36 48
John Hosley,	1866, . .	4 75

To paid H'y K. Tilton, 1866,	.	.	\$10 00
John H. Brown,	"	.	5 84
H. Peabody,	"	.	13 38
Derry Bank,	"	.	9 47
Geo. T. Sheldon,	"	.	19 83
A. H. Gerry,	"	.	3 00
Wm. White,	"	.	5 84
Levi W. Fisher,	"	.	5 84
John Williams,	"	.	5 84
Daniel Riley,	"	.	5 84
Charles J. Smith,	"	.	1 00
Sylvester Fitch,	"	.	5 84
Obed J. Swain,	"	.	5 84
Lyman Raymond,	"	.	5 84
C. R. Hunt,	"	.	5 84
Oscar F. Perkins,	"	.	5 84
Frank P. Colby,	"	.	5 84
Moses Clement,	"	.	5 84
Marshall Hutchins,	"	.	5 84
John Harrington,	"	.	5 84
Isaac W. Garland,	"	.	6 05
Manchester Bank,	"	.	3 99
Charles Cheney,	"	.	5 84
Leonard Cortis,	"	.	5 84
Oscar Titus,	"	.	5 84
Louis Lawrence,	"	.	5 84
James Nesmith,	"	.	5 84
Geo. H. Hubbard,	"	.	5 84
Martin Towle,	"	.	5 84
Adolphus Greene,	"	.	5 84
Amos Sanborn,	"	.	5 84
John McIntire,	"	.	5 84
Wm. Gaskell,	"	.	5 84
Geo. A. Pillsbury,	"	.	9 73
Isaac Langley,	"	.	12 64

To paid Aldano Neal, 1866,	.	.	85	84
Concord R. R.	"	.	17	18
F. McKinley,	"	.	5	84
Owen McKay,	"	.	5	50
Geo. W. Wells,	"	.	5	50
John Langin,	"	.	5	84
Wm. Collins,	"	.	5	84
Isaac Currier,	"	.	5	84
Newell Tilton,	"	.	25	30
Chas. H. Farnham,	"	.	5	84
Wm. George,	"	.	6	84
Daniel Gile,	"	.	5	84
Sylvester Gould,	"	.	5	84
Wm. Henry,	"	.	5	84
Ed. L. Holton,	"	.	5	84
Morris A. Houghton,	"	.	5	84
Part of Reny Land,	"	.	3	89
Jesse Kimball,	"	.	5	84
D. K. Little,	"	.	5	84
G. H. Kimball,	"	.	2	43
Walter McDonald,	"	.	5	84
Henry W. Moore,	"	.	5	84
John P. Newell,	"	.	5	84
Thos. P. Philbrick,	"	.	5	84
S. B. Hadley,	"	.	12	58
John G. Haywood,	"	.	6	38
Jonathan Wood,	"	.	3	44
L. B. Blake,	"	.	5	84
F. G. Wyman,	"	.	8	30
J. A. Chamberlain,	"	.		25
Wm. H. Gilmore,	"	.	2	43
Chas. A. Luce,	"	.	5	84
James T. Morrison.	"	.	5	84
Ira Bryant.	"	.	5	84
Wm. Weir,	"	.	5	84

To paid David M. True, 1866,	.	.	\$5 84
Robert E. Williams,	"	.	5 84
Jesse Cross,	"	.	5 50
Augustus Wagner,	"	.	5 84
Michael Sherry,	"	.	5 84
Ezra Gove,	"	.	5 84
Henry Whittemore,	"	.	5 84
Heirs of Rufus Baker,	"	.	36 48
Chas. L. Bailey,	"	.	5 84
G. W. F. Convers,	"	.	5 84
James G. Furnald,	"	.	5 84
Henry T. Hatch,	"	.	5 84
J. D. Warren,	"	.	5 50
Wm. Doran,	"	.	18 77
Geo. B. Shattuck,	"	.	5 50
Charles H. Shaw,	"	.	5 50
Alfred Wright,	"	.	5 84
John Dealey,	"	.	5 84
Frank L. Prince,	"	.	5 50
Thomas J. Whittle,	"	.	5 50
Samuel Brensford,	"	.	5 50
Michael Connor,	"	.	1 00
James Collins,	"	.	6 50
Wm. Dutemple,	"	.	5 84
• C. S. Baker,	"	.	5 84
George T. Perry,	"	.	5 84
George W. Young,	"	.	6 87
Charles L. Hubbard,	"	.	5 84
Lorenzo D. Gladden,	"	.	73
Amos Leteste,	"	.	5 84
James Thompson,	"	.	5 84
• John P. Lord,	"	.	5 84
James P. Dickey, 1867,	.	.	4 91
John McCarty,	"	.	4 91
Ed. Bresnahan,	"	.	4 91

To paid Thomas Cane, 1867,	.	.	\$4	91
Lewis E. Taplin,	"	.	4	76
Chas. Hosford,	"	.	4	76
James H. Ford,	"	.	4	91
Chas. D. Dunham,	"	.	4	91
Clarence C. Weare,	"	.	4	91
William R. Stark,	"	.	4	91
Michael Dunham,	"	.	4	91
Chas. O. Barnard,	"	.	4	91
Joseph Harvey,	"	.	4	91
Murty O'Brien,	"	.	4	91
T. M. Curtis,	"	.	4	91
Loren Durrill,	"	.	4	91
Michael McLaughlin,	"	.	4	91
Daniel McKay,	"	.	4	76
Roswell Harris,	"	.	4	91
John Huskie,	"	.	4	76
Z. Harvey,	"	.	4	76
C. W. Pillsbury,	"	.	4	73
William Reynolds,	"	.	1	00
Wm. B. Clark,	"	.	6	33
Josiah N. Heath,	"	.	1	00
Mary Conway,	"	.	2	04
James Collins,	"	.	4	76
Myron B. McAlister,	"	.	4	91
Obed Swain,	"	.	4	91
Archibald Cameron,	"	.	4	76
Chas. H. Buswell,	"	.	4	91
John T. Phelps,	"	.	4	91
Isaac Holt,	"	.	4	91
James B. Clough,	"	.	4	91
James G. Burnes,	"	.	1	85
William Wilson,	"	.	4	76
William H. Gilmore,	"	.	6	95
Wilson & Peabody,	"	.	7	56

To paid Wm. Dutemple, 1867, . . .	\$4 91
Charles Townsend, " . . .	4 91
H. Townsend, " . . .	4 91
Daniel Swett, " . . .	4 91
A. P. Gilson, " . . .	4 09
Horace A. Knowlton, " . . .	4 91
Wm. A. Canfield, " . . .	4 91
Charles P. Liscomb, " . . .	1 00
Seymond Hastings, " . . .	4 91
Lorenzo D. Seagel, " . . .	4 91
William Y. Prescott, " . . .	10 22
John W. Ray, " . . .	16 35
Chas. L. Richardson, " . . .	12 26
Amos Wright, " . . .	4 91
E. D. L. Parker, " . . .	1 59
Geo. E. Gault, " . . .	4 91
Edson O. Sullivan, " . . .	4 76
Bernard Bannigan, " . . .	4 76
Wm. Harrington, " . . .	4 91
Franklin C. Fletcher, " . . .	5 96
G. L. McAlister, " . . .	4 91
Lewis Rice, " . . .	4 91
Francis A. Eaton, " . . .	4 76
John S. Wheeler, " . . .	4 91
Gilman D. Moore, " . . .	4 91
	<hr/>
	\$5,031 68
Transferred to reserve fund,	530 00
Balance to new account,	7,296 76
	<hr/>
	\$12,858 44

REPORT OF OVERSEERS OF POOR.

*To the Mayor, Aldermen, and Common Council of the City
of Manchester.*

In compliance with the requirements of law, the Overseers of the Poor of said city, herewith present their annual report.

Whole number of Paupers assisted the year past, who had a settlement in the State, is ninety-three, of which seventy-four have a settlement in this city, and nineteen have a settlement in other towns in the State. There have died of the above number during the past year, four;—three belonging to this city, and one from another town in the State.

The whole number of Paupers at the Almshouse during the past year is eleven, average number, eight and one half. There have been two deaths there during the year.

All of which is respectfully submitted.

JOSEPH B. CLARK, *Chairman.*
SAMUEL S. MOULTON,
SAYWARD J. YOUNG,
NAHUM BALDWIN,
JOHN PLUMER,
TIMOTHY SULLIVAN,
HORATIO FRADD,
GEO. S. CHANDLER.

Overseers of the Poor.

DECEMBER 24, 1867.

Inventory of Personal Property at the City Farm December 21, 1867.

3 pairs working oxen,	\$730 00
10 milch cows,	500 00
2 beef cows,	110 00
1 beef steer,	60 00
1 bull,	65 00
1 pair two years old steers,	110 00
1 pair three years old steers,	115 00
1 horse,	175 00
1 calf,	10 00
15 shoats,	105 00
2 breeding sows,	30 00
29 bushels wheat,	72 00
175 bushels corn,	262 50
60 bushels oats,	51 00
1 1-2 bushels barley,	1 87
23 bushels beans,	74 75
1 bushel peas,	1 50
175 bushels potatoes,	137 00
30 bushels beets,	15 00
110 bushels carrots,	55 00
6 bushels onions,	10 50
4 bushels pop corn,	6 00
50 bushels turnips,	12 00
20 tons No. 1 hay,	560 00
21 tons No. 2 hay,	420 00
4 tons No. 3 hay,	52 00
8 tons corn fodder,	75 00
2 tons straw,	30 00
2 barrels cider,	12 00
4 barrels soap,	20 00
1 barrel salt cucumbers,	5 00
13 barrels apples,	50 00

6 1-2 barrels salt pork,	\$150 00
375 pounds salt beef,	37 50
180 pounds fresh meat,	18 00
110 pounds sausage,	18 00
157 pounds cheese,	25 12
110 pounds butter,	44 00
97 pounds lard,	14 55
124 pounds sugar,	16 75
106 pounds salt fish,	9 00
52 pounds dried apples,	7 44
24 pounds tobacco,	12 25
75 pounds nails,	4 50
50 pounds drills and wedges,	15 00
Molasses barrel and faucet,	2 00
2 gallons molasses,	1 30
6 gallons preserved tomatoes,	1 50
3 dozen candles,	50
2 ox carts,	75 00
5 ox sleds,	40 00
1 hay cart,	30 00
1 hay wagon,	90 00
2 single wagons,	125 00
1 single sleigh,	12 00
2 buffalo robes,	8 00
2 single harnesses, \$27; one lead har- ness, \$4,	31 00
Curry-combs and brushes,	2 00
Bidle, halter, and blankets,	8 00
1 crag rake, \$1.50; 8 hand rakes, \$2,	3 50
11 hay forks, \$3; 4 sickles, \$1,	7 00
2 grain cradles,	4 00
20 scythes, \$7.50; 10 scythe snaths, \$3,	10 50
1 cross-cut saw,	4 00
1 string of bells,	2 00
1 night cart,	20 00

Ox yokes and bows,	£25 00
9 plows, \$90; 1 corn-sheller, \$6,	96 00
34 fowls, \$25; 20 meal bags, \$5.50,	30 50
5 bushels salt, \$4.50; 9 baskets, \$4.50,	9 00
2 drags, \$7; 2 cultivators, \$5,	12 00
3 scalding tubs,	1 50
1 rope and block,	3 00
Scales and steelyards,	14 00
1 winnowing mill,	8 00
1 hay cutter, \$4; 1 hay knife, \$2,	6 00
Tie-bows and rings,	2 00
Tie chains,	6 00
2 grindstones,	6 00
1 wheelbarrow,	3 00
1 hand sled,	1 00
1 horse rake,	7 00
2 set of fetters,	7 00
2 mason trowels,	1 00
Chest of tools,	17 00
3 wood saws,	3 00
1 shaving horse,	1 00
Vise and saw set,	6 00
6 axes, \$6; 4 ladders, \$2.50,	8 50
9 shovels and spades,	7 00
7 manure forks,	5 00
3 harrows, \$12; 3 bog hoes, \$2.50	14 50
1 bush hook	1 00
2 gravel scrapers,	9 00
Set of measures,	1 00
Block and chain,	17 00
2 handcuffs,	3 00
12 meat barrels,	6 00
10 cider barrels,	6 00
9 cook, and other stoves,	60 00
12 tables, \$15; 2 clocks, \$5,	20 00

2 rocking chairs,	\$4 00
31 dining-chairs,	9 00
8 looking-glasses,	5 00
18 window curtains,	6 00
9 boxes, \$1 ; 4 stone pots, \$4,	5 00
20 earthen pots, \$2.25 ; 10 water pails, \$1.50,	3 75
6 wash tubs, \$3 ; 4 butter tubs, \$1,	4 00
Milk cans and measures,	2 50
10 milk pails, \$2.50 ; 51 milk pans, \$5.50,	8 00
6 sugar buckets, \$1.50 ; 1 churn, \$4,	5 50
1 cream pot,	1 00
1 pie cupboard,	2 00
1 cheese press,	3 50
1 cheese tongs, 50c ; 3 cheese hoops, \$2,	2 50
2 cheese safes,	5 00
Cheese tub and basket,	2 50
1 curd-cuttter,	1 25
Cheese cloth and strainer,	1 00
11 gallons apple-sauce and barrel,	9 25
Coffee and tea pots,	2 50
Tinware, \$11 ; 12 flat-irons, \$3,	14 00
2 porcelain kettles,	1 00
Mixing trough,	2 50
Salt mortar and coffee mill,	1 00
Castor, pepper boxes, and salt-dishes,	1 00
14 chambers, and bed pan,	3 00
Shovels and tongs,	2 00
Knives, forks, and spoons,	12 00
4 lightstands and dinner bell,	3 00
Rolling pin and cake-board,	1 00
Window brush and clothes horses,	2 00
Bread trough,	1 00
Wash boards and benches,	2 00
chool and other books,	7 50

14 roller cloths, \$7 : 38 towels, \$6,	\$13 00
11 table cloths and 1 table cover,	8 00
20 bedsteads and cords,	20 00
15 feather beds and bedding,	165 00
Floor brushes and brooms,	1 25
Clothes lines and pins,	2 75
6 Russia-iron bake pans,	3 00
7 butcher and carving knives,	2 00
Tea tray and waiter,	1 00
8 jugs and dish pan,	3 25
14 candle sticks and snuffers,	2 00
4 flails cops, and pin,	2 25
4 muzzle baskets and free stone,	75
Thread and needles,	2 00
New boots and shoes on hand,	10 00
8 squares of glass,	50
8 pounds dried pumpkin,	50
20 bushels ashes,	3 33
1 meat chest,	2 75
Feed and mixing-boxes	5 00
10 hoes, \$2 : 5 stone-hammers, \$12,	14 00
3 iron bars, \$4.25 ; 2 picks, \$3,	7 25
5 large chains,	10 00
8 stake, spread, and whiffletree chains,	4 50
Snow scraper,	1 00
Flag of our country,	5 00
Watering pot and oil can,	2 00
20 bushels cob meal,	20 00
1 bushel corn meal,	1 50
1 1-2 bushels rye meal,	2 62
Candle-moulds, sieves, and knife tray,	1 00
Copper boiler,	2 00
Chopping-knife and skimmer,	1 00
Lanterns and lamps,	4 00
Dress-table and bureau,	4 00

Reel, swifts, and spinning wheel, . . .	\$1 75
2 chests of draws and 2 trunks, . . .	5 00
Dining set and crockery-ware, . . .	20 00
1 1-2 barrels of vinegar, . . .	18 00
1 lb. of coffee, 20c; 2 lbs. hops, 50c,	70
3 lbs. tea, \$3; 10 lbs. sage, \$3, . . .	6 00
Medicines on hand, . . .	2 50
2 lbs. woolen yarn, . . .	2 50
1 garden rake, . . .	1 50
2 stub scythes, . . .	3 50
1 mowing machine, . . .	90 00
1 meat bench, \$1.25; cask of lime, \$1.75, . . .	3 00
50 dry casks, \$5; 4 cart spires, \$4, . .	9 00
Pine lumber and shingles, . . .	9 00
Oak lumber, . . .	12 00
2 traps and 5 wrenches, . . .	2 00
1 1-2 bushels cranberries, . . .	6 00
3 clothes baskets, . . .	2 00
4 new axe handles and cant-hooks, . .	1 67
16 lbs. bar soap, . . .	2 25
1 suction copper pump, . . .	5 00
1 beetle and wedges, . . .	1 25
New clothing on hand, . . .	15 75
3 prs. new boots on hand, . . .	12 50
12 yds. cotton cloth, . . .	1 80
3 3-4 yds. new woolen cloth, . . .	4 69
8 lbs. gunpowder, . . .	2 00
	<hr/> \$5.911 34

The number of persons making use of the library, as well as the number of volumes taken out, is constantly increasing, and this increase may fairly be accepted as evidence of the wisdom and good judgment of the City Council, by which the Library was originally established, and by which it has since been maintained.

City of Manchester in account with City Poor Farm, DR.

To stock on hand Dec. 25, 1866,	\$6,076 81	
Expenditures the current year,	2,896 98	
Interest on the farm,	1,000 00	
	<u> </u>	\$9,973 79

CONTRA.

By stock on hand Dec. 21, 1867,	\$5,911 34	
Stock and produce sold from the farm.	1,922 25	
447 weeks' board of paupers at \$2 per week,	894 00	
226 weeks' board of prisoners, at \$2 per week,	452 00	
Clothing for paupers	95 21	
Clothing for prisoners,	11 25	
Making 28 rods new ditch,	28 00	
Building 40 " fence,	40 00	
Permanent repairs on buildings, . .	15 00	
	<u> </u>	\$9,369 05
Amount to balance,		604 74
		<u> </u>
		\$9,973 79

1 1/2 bushels rye meal,	2 50
Candle-moulds, sieves, and knife tray,	1 00
Copper boiler,	2 00
Chopping-knife and skimmer,	1 00
Lanterns and lamps,	4 00
Dress-table and bureau,	4 00

FOURTEENTH ANNUAL REPORT OF THE TRUSTEES OF THE CITY LIBRARY.

The Trustees of the City Library respectfully submit their Fourteenth Annual Report of the condition of the Library, as required by the regulations under which it was established.

It is with pleasure that the Trustees feel able to report the uniform success that has marked this institution from its commencement, and that the interest of the public in its welfare continues unabated.

During the past year there has been no circumstance connected with it, indicating that any special action will be required by the City Council in relation to the conduct of its ordinary affairs.

The selection of books purchased, has been made with a view to preserve as near as may be, a proportionate increase in all departments, and at the same time to procure, as far as might be practicable, a large proportion of works of permanent value, but nevertheless to give to the public such a reasonable number of works of a more temporary character as the immediate demand from those using the Library seemed to require.

The number of persons making use of the Library, as well as the number of volumes taken out, is constantly increasing, and this increase may fairly be accepted as evidence of the wisdom and good judgment of the City Council, by which the Library was originally established, and by which it has since been maintained.

The rooms now used by the Library were first occupied by them more than ten years ago, and the additional space required for shelves, call forcibly to mind the suggestions that have been made from time to time by the Trustees to the City Council upon the subject of the erection of a permanent fire-proof building for the use of the Library.

These rooms were at that time ample, but are now getting crowded, and an imperative necessity will before many years exist for larger accommodations, and the Trustees can see no better way to meet this necessity than by the erection of a building for the purpose.

This matter was alluded to in the report of the board at the close of the last year, and a hope was then expressed, that in view of the liberal offer that it was understood would be made to aid in such an undertaking, that something would be accomplished towards this object during the present year.

The Trustees have been informed that a committee of the City Council were appointed during the year to examine in relation to this subject, but so far as they are aware, no definite action has been had by the committee. The board, therefore, desire to call again the attention of the City Council to the recommendations contained in that report, that a committee should be appointed to confer with the Amoskeag Co., in relation to a lot of land, and that they be instructed to report as early as practicable such plans and estimates as they may think expedient, and if the plans and estimates meet with the approbation of the City Council, that they be authorized to put the same in execution. To such a committee the Trustees would be pleased to give any assistance in their power in reference to the location of a building or its arrangements, and upon any other matter in connection with it wherein their assistance might be desired.

The report of the Librarian shows that at the date of the last report the Library contained twelve thousand four hun-

dred and eighty-two volumes — that during the year there have been added six hundred and ten. Of this number, three hundred and forty have been purchased. One hundred and seventy-four have been presented, and ninety-six volumes of periodicals have been bound, — making the whole number, thirteen thousand and ninety-seven now in the Library. Fifty-one different periodicals have been taken during the year and placed on its files.

The Library has been open for the delivery of books two hundred sixty-six days, and there have been taken out thirty-seven thousand nine hundred thirteen volumes. The largest number in any one month was four thousand six hundred and seventy-two, in March.

The number of guarantees taken since the Library went into operation, is five thousand seven hundred and twenty-nine, of which five hundred and seventeen were added during the year. The amount of fines received for detaining books beyond the time allowed by the regulations, is nineteen dollars ninety-eight cents, which has been expended by the Librarian in the payment of express charges, postage, stationery, and other minor incidental expenses, and leaves a balance of sixty-one cents in his hands. Of the total number of books in the Library only one is unaccounted for.

A list of donations received during the year is appended to this Report, and to the donors the thanks of the city are due.

There is also appended a list of all the books and pamphlets received during the year, numbered in the order of their reception, with the number of the shelf and place on the shelf where they are to be found.

A supplementary catalogue alphabetically arranged in form similar to those published since 1863, has been prepared, and a limited number of copies will be printed at an early day.

The report of the treasurer of the board shows the ex-

penditure for books and periodicals, and will we think satisfy the City Council that the funds entrusted to the board have been carefully and judiciously expended.

The board have endeavored to keep the expenses for incidental and miscellaneous charges reduced to as low a point as seemed compatible with the due care and preservation of the property, and with the convenience of the persons who had occasion to use its advantages.

The appropriation for the past year was originally a little smaller than that of the preceding year, and was not sufficient to discharge the expenses necessarily incurred, and the deficiency was made up by an additional appropriation at the close of the year. A small increase of the appropriation over that of the last year will be required for the ensuing year, but it will not probably exceed the amount appropriated in 1866.

The Trustees have always had entire confidence in the desire of the City Council to make the Library successful, and take the liberty to express their gratification at the liberality with which their suggestions have always been met, and should it not be deemed useful to erect a library building the ensuing year, they hope such steps will be taken as will ensure its completion whenever the finances of the city, will admit.

The Trustees submit this matter to the careful consideration of the City Council, believing that such course will be adopted as the best interests of the city will require.

In board of Trustees, Jan. 4, 1868.

Read and approved :

JOSEPH B. CLARK,

Mayor, and President ex-officio.

S. N. BELL, *Clerk pro tem.*

REPORT

OF THE

CHIEF ENGINEER OF THE FIRE DEPARTMENT,

FOR THE YEAR ENDING DECEMBER 31, 1867.

MANCHESTER N. H.

ISRAEL DOW, CHIEF ENGINEER

ENGINEERS' OFFICE, Jan. 1st, 1868.

To His Honor the Mayor and Board of Aldermen:

GENTLEMEN,—In conformity with the city ordinances, I herewith respectfully submit my annual report of the condition and location of property and apparatus belonging to the Fire Department, the names and residences of its members, the condition of reservoirs and other water supplies, and the expenditures for the past year.

APPARATUS AND PROPERTY OF DEPARTMENT.

AMOSKEAG, STEAM FIRE ENGINE No. 1.

1 first-class rotary engine, located on Vine st.	\$3,000 00
1 two-wheeled hose carriage,	250 00
350 feet rubber hose, good,	437 50
500 feet leather hose, good,	577 50

600 feet leather hose, ordinary,	\$600 00
70 feet small rubber hose,	14 00
13 woolen jackets,	104 00
14 pairs overalls,	23 75
5 fire hats,	5 00
2 stoves and pipe,	33 00
1 force pump,	12 00
1 pairs blankets and hoods,	11 00
1 iron pan,	8 00
1 wash basin,	1 00
9 spanners and belts,	15 00
7 life ropes,	5 25
2 axes,	3 00
2 iron bars,	2 00
1 vise and bench,	5 50
1 coal hod,	1 00
1 coal shovel,	1 00
1 slide wrench,	1 00
1 hammer,	83
5 oil and fluid cans,	7 50
1 gallon sperm oil,	3 00
1 bed and bedstead,	35 00
2 blunderbusses,	24 00
2 brass pipes,	24 00
1 branch-piece with gate,	15 00
1 jack screw,	5 00
5 lanterns,	20 00
Hall and house furniture,	30 00
3 tons cannel coal,	66 00
5 1-2 tons hard coal,	47 50
2 cords hard wood, prepared,	18 00
1 1-2 cords soft wood, prepared,	8 00
10 lbs. cotton waste,	2 00
1 pail,	50
2 torches,	4 00

1 tackle and fall,	\$2 25
1 rope,	2 63
1 box soap,	4 31
7 hose patches,	2 00
1 stove and pipe in hall,	7 00
1 sink,	3 00
6 badges,	9 00
26 keys,	3 50
	\$5,454 52

Names and residences of members of Amoskeag Co. No. 1.

Orrin Kimball, Foreman, 154 Manchester St.

George R. Simmons, Assistant Foreman, 13 Lincoln Block,
Elm St.

Horace Nichols, Engineer, 27 Machine Shop Corp.

A. A. Balch, Clerk, 20 Amoskeag Corp.

Samuel C. Lowell, 53 Machine Shop Corp.

Erastus Cutting, 105 Hanover St.

George Butterfield, Engine House, Vine St.

James R. Carr, 26 Machine Shop Corp.

Perkins C. Lane, 97 Amherst St.

John Dodge, 53 Machine Shop Corp.

Daniel Spofford, 73 Amoskeag Corp.

Henry W. Campbell, 58 Machine Shop Corp.

Edward F. Caswell, 37 Machine Shop Corp.

H. T. Foss, 10 Lincoln Block, Elm Street.

FIRE-KING, STEAM FIRE ENGINE NO. 2.

1 first-class double-plunger engine, located on

Vine St. \$3,000 00

1 two-wheeled hose carriage, 250 00

250 feet rubber hose, ordinary, 200 00

400 feet leather hose, new,	\$660 00
850 feet leather hose, ordinary,	850 00
50 feet rubber hose, 1 inch,	10 00
10 belts and spanners,	10 00
4 life ropes,	2 00
14 fire hats,	14 00
10 woolen jackets,	40 00
14 pairs overalls,	23 75
5 torches,	18 00
3 lanterns,	15 00
2 blunderbusses,	24 00
1 branch-piece,	5 00
1 branch-piece with gate,	15 00
1 reducing piece,	
1 sheet iron pan,	6 00
6 badges,	6 00
3 stoves and pipe,	50 00
1 jack screw,	5 00
1 pair harnesses,	50 00
1 pair blankets with hoods,	12 00
16 office chairs,	20 00
2 tables,	6 00
1 chandelier,	12 00
1 bed and bedstead,	35 00
1 vise and bench,	5 00
1 slide wrench,	1 00
1 hammer,	83
1 iron bar,	83
1 coal hod,	1 00
2 coal shovels,	2 00
2 axes,	3 00
3 pails,	1 50
3 oil and fluid cans,	4 50
2 gallons sperm oil,	6 00
3 tons camel coal,	66 00

5 1-2 tons hard coal,	\$47 00
2 cords hard wood, prepared,	18 00
1 cord pine wood, prepared,	8 00
15 lbs. cotton waste,	3 00
1 clock,	8 00
1 force pump,	30 00
1 coal shovel, large,	1 00
1 sink,	3 00
1 water sprinkler,	1 50
2 fly covers,	7 37
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	\$5,557 28

Names and residences of Members of Engine Co. No. 2.

James F. Pherson, Foreman, 25 Machine Shop Corp.
 Henry C. Briggs, Assistant Foreman, 2 Bartlett Block,
 Chestnut St.
 W. D. Perkins, Foreman of Hose, 35 Stark Corp.
 D. W. Morse, Engineer, 67 Amherst St.
 D. T. Collins, 274 Elm St.
 A. M. Kenniston, Clerk, 44 Stark Corp.
 Benjamin T. Rust, cor of Central and Beech St.
 James Patten, Engine House, Vine St.
 Hazen Davis, 6 Stark Corp.
 C. M. Stevens, 36 Pearl St.
 T. W. McKinley, 92 Amoskeag Corp.
 Geo. H. Piper, 2 High St.
 S. W. Nelson, 26 Machine Shop Corp.
 C. F. Truell, 56 Machine Shop Corp.

E. W. HARRINGTON, STEAM FIRE ENGINE NO. 3

1 second class plunger engine, U. tank,	\$2,650 00
1 two-wheeled hose carriage,	250 00

275 feet rubber hose, good,	\$365 75
250 feet leather hose, new,	400 00
779 feet leather hose, good ordinary,	467 40
11 hosemen's suits,	50 00
12 pairs overalls,	20 40
14 belts and spanners,	20 00
12 woolen jackets,	105 00
18 feet small rubber hose,	3 50
4 torches,	8 00
1 pair harnesses,	40 00
1 pair blankets,	6 00
3 trumpets,	6 00
1 bench and vise,	5 00
2 stoves,	22 00
1 branch-piece with gate,	15 00
1 signal lantern,	15 00
1 jack screw,	5 00
6 settees,	20 00
13 office chairs,	17 00
Small chairs,	4 50
1 coal hod,	1 00
1 tackle and fall,	5 00
3 wash basins,	1 80
1 chandelier,	10 00
1 sheet iron pan,	5 00
1 table,	5 00
2 1-2 tons cannel coal,	55 00
2 1-2 tons hard coal,	23 50
1 cord hard wood,	7 50
1 cord pine wood,	5 00
2 blunderbusses,	24 00
1 coal shovel,	83
1 iron bar,	1 00
1 oil can,	2 00
1 fluid can,	50

1 sink,	\$3 00
1 pump,	10 00
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	\$4,655,68

Names and residences of Members of Engine Co. No. 3.

John Patterson, Foreman, cor. of Granite and Main Sts.
H. Fradd, Assistant Foreman, Pleasant St. Squog.
A. D. Hatch, Foreman of Hose, Granite St., “
J. M. Wallace, Engineer, “ “
W. Whelpley, Walnut St., Squog.
E. Sturtivent, Bedford road, “
H. Crandall, Mast road, “
Wm. Doran, Summer St., “
Ternandid Seelig, Walnut St., Squog.
A. C. Wallace, Granite St., “
D. J. Warren, “ “
D. O. Webster, Main St., “

N. S. BEAN, STEAM FIRE ENGINE No. 4, VINE ST.

1 second-class double-plunger engine,	\$4,250 00
1 two-wheeled hose carriage,	225 00
1 force pump,	30 00
1 link,	3 25
1 stove and pipe,	62 70
1 oil can,	50
2 coal hods,	2 50
1 shovel,	25
2 blankets and hoods,	27 00
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	\$4,601 20

PENNACOOK, HOSE No. 1.

1 four-wheeled hose carriage,	\$800 00
1 “ “ “ spare,	200 00

200 feet leather hose, good,	\$330 00
1800 " " ordinary,	1800 00
8 hosemens' jackets,	40 00
3 " "	6 00
1 " "	3 00
8 pairs rubber pants,	12 00
16 spanners and belts,	16 00
1 signal lantern,	12 00
4 torches,	8 00
2 axes,	3 00
1 street shovel,	83
3 oil cans,	2 50
25 chairs,	36 00
12 office chairs,	12 00
1 hose-washer and fixtures,	40 00
1 table,	5 00
1 mirror,	8 00
1 chandelier,	8 00
3 trumpets,	9 00
1 blunderbuss,	12 00
1 breast plate,	3 00
1 jack screw,	1 00
28 patches,	7 00
4 lanterns,	16 00
2 cords hard wood, prepared,	18 00
1 sink,	3 00
1 copper pump,	3 00
	<hr/>
	\$3,414 33

*Names and Residences of Members of Pennacook Hose Co.
No. 1.*

Daniel H. Maxfield, Foreman, 17 Stark Corporation.

Amos I. Pollard, Asst. Foreman, French's block, 2 Pearl St.

Thos. W. Lane, Clerk, 28 Birch St.

Albert Maxfield, Foreman of Hose, and Steward, 14 Amos-
keag Corp.
Joseph E. Merrill, asst. foreman of hose, 45 Orange St.
David Thayer, treasurer, cor. Bridge and Walnut Sts.
George Holbrook, 84 Merrimack St.
W. H. Gilmore, 84 " "
Chas. R. Colley, 152 Manchester St.
James G. Knight, 116 Amoskeag Corp.
John D. Howard, 107 Lowell St.
Benj. Spofford, 242 Hanover St.
Samuel B. Hope, 106 Lowell St.
Ira W. Pennock, 148 Manchester Corp.
A. H. Merrill, 148 Manchester St.
Benj. W. Robinson, 187 Hanover St.
A. J. Butterfield, Elm St.
W. J. Hickok, 48 Amoskeag Corp.
T. P. Heath, 44 Bridge St.
R. O. Burleigh, 96 Amoskeag Corp.
J. M. Gilmore, cor. of Elm and Harrison Sts.
J. C. Colburn, 30 Orange St.
I. Emerson, 19 Bridge St.
D. M. Perkins, 73 Amoskeag Corp.
Geo. W. Witham, 3 Knowles' block.
Wm. H. Vickery, 108 Central St.
H. W. Fisher, Machine-Shop block.
Henry French, 3 Bartlett's block.
Henry S. Brown, 14 Land and Water Power block.
L. J. Boardman, 140 Amoskeag Corp.

HOOK AND LADDER CO. NO. 1., VINE STREET.

1 truck with hooks and ladders,	. . .	\$1,100 00
500 feet old ladders,	. . .	125 00
1 signal lantern,	. . .	10 00
4 torches,	. . .	8 00

1 trumpet,	\$1 50
4 large hooks,	35 00
3 small hooks,	5 00
1 sign,	12 00
30 office chairs,	45 00
1 table,	14 00
2 stoves,	25 00
1 jack screw,	2 00
4 axes,	7 00
1 shovel,	1 00
1 iron bar,	75
2 hay forks,	3 00
2 buckets,	3 00
1 rope,	20 00
45 badges,	30 00
1 iron sink,	3 00
1 copper pump,	3 00
2 cords wood, prepared,	18 00
	\$1,471 25

*Names and Residences of Members of Hook and Ladder Co.
No. 1.*

J. K. Wilson, Foreman, 21 Bridge St.
 E. T. Rand, Asst. Foreman, cor. of Chestnut and Pearl Sts.
 C. H. Bradford, Clerk, 45 Bridge St.
 E. G. Haynes, Treasurer, 83 Laurel St.
 Charles Canfield Steward, 18 Amoskeag Corp.
 W. Ireland, cor. of Pine and Amherst Sts.
 G. H. Dudley, cor. Beech and Laurel Sts.
 M. Knowles, cor. Concord and Union “
 M. L. Hunkins, 52 Orange St.
 C. E. Clough, 80 Bridge St.
 H. A. Senter, 39 Pine St.
 D. H. Young, 80 Bridge St.

J. L. Bradford, 45 Bridge St.
 H. L. Drew, 89 Hanover St.
 J. M. Heath, 1 house above bake-house.
 G. E. Riddle, 2 Manchester Corp.
 H. P. Young, 115 Pine St.
 J. N. Chase, Janesville.
 Frank Hutchinson, 85 Laurel St.
 C. B. Chapman, Bridge St.
 H. Pike, Lincoln block, 1 Elm St.
 G. E. Glines, 57 Pine St.
 J. Daniels, 103 Central St.
 George Merrick, 26 Birch St.
 Charles Cross, Burgess block, 2 Elm St.

ENGINEER'S DEPARTMENT.

Real estate, and 1 spare two-wheeled hose carriage.

Names and Residences of the Board of Engineers.

Israel Dow, Chief Engineer, Walnut St., Squog.
 Benjamin C. Randall, Asst. Engineer, Central St.
 Edwin P. Richardson, " " 172 Manchester St.
 Elijah Chandler, " " 15 Machine Shop Corp.
 Gilman H. Kimball, " " Pearl St.

 RECAPITULATION.

Amoskeag Steamer No. 1,	\$5,464 52
Fire King " 2,	5,557 28
E. W. Harrington, Steamer No. 3,	4,655 68
N. S. Bean, " 4,	4,601 20
Pennacook Hose Co. No. 1,	3,414 33
Hook and Ladder "	1,471 25
Engineer's Department,	83 00
Miscellaneous and real estate,	1,100 00
One two-wheeled spare hose carriage,	150 00

300 feet condemned leather hose,	\$36 00
6 pair couplings,	21 00
300 feet condemned rubber hose,	
6 pair large couplings,	27 00
1 rotary pump,	15 00
1 piece ordinary suction hose,	15 00
800 feet condemned leather hose, and	
16 pair couplings,	96 00
	\$2,6747 26

EXPENDITURES FOR THE YEAR, INCLUDING
UNPAID BILLS OF 1866.

AMOSKEAG STEAMER, No. 1.

To paid salaries of members,	\$467 00
Manchester Gas-light Co., for gas,	28 98
Edwin Branch for two hoods for horses,	7 00
H. M. Bailey & Son, 1-4 gross matches	60
.. .. " 1 match safe,	25
.. .. " 1 broom,	75
.. .. " soldering pipe,	75
.. .. " 1 stable broom,	75
.. .. " 1 damper,	1 00
.. .. " labor,	1 75
.. .. " lining stove,	3 00
" .. " 1 grate,	1 00
" .. " 4 lbs. galvanized iron,	1 33
" .. " chair rivets, bolts,	
knees, and repairs,	1 75
Amoskeag Mfg Co., lagging steamer,	4 83
.. .. " 25 yds. duck, a 60c	15 00
.. .. " stock and labor, paint- ing engine,	15 06

To paid Amos. M'fg Co., Hartshorn & Pike's bill,	\$12 85
" " 4 bbls. shavings,	67
" " 20 lbs. waste,	6 00
" " repairing hose car'g.,	32 25
Daniels & Co., 2 gallons sperm oil,	6 50
" " 3 1-2 feet rubber hose,	88
A. H. Barker, 6 badges,	9 00
George H. Dudley, repairing floor,	4 06
C. Chase & Co., for 7,463 lbs. broken coal,	37 31
Timothy Kennedy, sawing wood,	7 00
Hartshorn & Pike, 1 stove grate,	75
" " repairs on sink pipe,	50
" " " pump and	
packing,	6 25
" " 1 shaker,	15
Henry C. Merrill, 1 box of soap,	4 31
Daniel Webster, 3 cords hard wood,	23 25
" " survey bill,	30
John C. Young, 2 cords hard wood,	13 00
L. Dowd, sawing wood,	5 13
E. P. Johnson & Co., 12,171 lbs. coal,	70 99
J. W. Whittier, 250 feet leather hose,	412 50
" " 9 spanner straps,	11 25
" " putting on two couplings,	2 00
" " repairing hose,	9 50
" " 1 coupling,	1 00
" " 6 lbs. leather,	2 70
J. Q. A. Sargent, 9 feet of pipe,	1 62
M. V. B. Kenney, labor on engine,	2 10
" " stock,	90
George R. Simmons, 1 day's labor,	2 00
Fellows & Co., stock and labor,	1 50
John B. Varick & Co., 10 1-2 lbs. manilla rope,	2 63
" " 1 set of blocks,	2 25
Gilman B. Fogg, 26 keys,	6 50

Plumer & Chandler, making 14 prs. overalls,	\$8 75
Palmer & Co., repairs,	2 50
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	\$1,261 74

FIRE KING, STEAMER No. 2.

To paid salaries of members,	\$457 00
Manchester Gas-light Co., for gas,	8 40
E. P. Johnson & Co., 12,171 lbs. coal,	71 00
Plumer & Chandler, making 14 prs. overalls,	8 75
Amoskeag M'fg Co., 25 yds. duck,	15 00
Hartshorn & Pike, 28 fire brick,	1 40
“ “ 2 rods,	30
“ “ repairs,	1 00
Gregg & Dodge, stock and labor,	1 88
H. M. Bailey & Son, repairing 2 coal hods,	66
“ “ 1-4 gross matches,	60
“ “ labor on stove pipe,	70
“ “ 1 grate,	1 10
“ “ soldering pipe,	25
“ “ 1 damper and labor,	2 75
“ “ 1 broom,	92
“ “ 67 lbs. pipe,	5 55
“ “ labor putting up same,	37
“ “ 2 elbows,	33
Daniel W. Morse, 1 force pump,	30 00
John C. Young, 2 cords wood,	13 00
L. Dowd, sawing wood,	5 13
Daniels & Co., 1-2 gal. spirits turpentine,	1 25
“ “ 2 gallons sperm oil,	6 00
“ “ 1-2 gal. lard oil,	75
“ “ 4 lbs. rotten stone,	50
“ “ 1 water sprinkler,	1 50

To paid Daniels & Co., repairs on lantern,	\$ 10
S. Hovey, cleaning clock,	1 25
G. H. Dudley, repairing floor,	4 06
John W. Whittier, 250 feet leather hose,	412 50
Daniel Webster, 3 cords wood,	25 91
“ “ survey bill,	30
Timothy Kennedy, sawing wood,	4 50
Edwin Branch, 2 fly covers,	6 50
“ “ altering covers,	87
“ “ 2 hoods,	7 00
C. Chase & Co., 7,463 lbs. coal,	37 32
	<hr/>
	\$1,149 60

E. W. HARRINGTON, STEAMER No. 3.

To paid salaries of members,	\$457 00
Manchester Gas-light Co., for gas,	10 50
Plumer & Chandler, making 12 prs. over- alls,	8 75
Hartshorn & Pike, 1 stove leg,	15
“ “ repairing torches,	1 50
“ “ 1 two qt. can,	50
“ “ 28 fire brick,	1 40
“ “ labor,	1 25
“ “ blacking stove and pack- ing,	1 00
“ “ 1 damper,	25
“ “ 2 1-4 lbs Russia pipe,	90
Baker & Fradd, 1-4 gross matches,	60
J. B. Varick & Co., 2 gallons sperm oil,	7 00
“ “ 2 qts. benzine,	25
“ “ 3 7-8 lbs. zinc,	47
“ “ 1 broom,	50
“ “ 4 lbs. rotten stone,	60

To paid J. B. Varick & Co., 4 sheets emery cloth,	\$ 50
Charles Smith, 4 large spittoons, . . .	5 00
John Patterson, labor on reservoirs and repairs,	8 50
John W. Whittier, 6 spanner straps, . . .	12 00
“ “ repairing hose, . . .	2 00
J. W. Whittier, 250 feet leather hose, . .	400 00
E. P. Johnson & Co., 6000 lbs. coal, . . .	28 50
C. Chase & Co., 4570 lbs coal,	22 85
D. J. Warren. repairs on house,	6 00
H. M. Bailey & Son, 1 burner,	38
G. F. Boshier, 12 chairs,	14 40
Haines & Wallace, lumber,	7 22
“ “ 1 load wood,	2 00
“ “ use of horses one year,	50 00
	<hr/>
	\$1,053 97

N. S. BEAN, STEAMER No. 4.

To paid H. M. Bailey, & Son, for 1 oil can, . .	\$ 50
“ “ “ 1-4 gro. matches,	60
“ “ “ 1 thimble, . . .	17
“ “ “ cutting brick w'k,	50
“ “ “ 1 large stove, . .	48 00
“ “ “ 54 lbs. pipe, . . .	8 10
“ “ “ 1 extra T, . . .	15
“ “ “ 12 lbs. zinc, . . .	2 00
“ “ “ 1 stopper, . . .	14
“ “ “ 2 yds. chain, . . .	34
“ “ “ riveting pipe, . . .	80
“ “ “ putting up pipe,	2 00
“ “ “ 1 p's zinc, extra,	50
“ “ “ 1 3 1-2 feet sink,	3 25
“ “ “ 2 coal hods, . . .	2 50
“ “ “ 1 shovel,	25

To paid Edwin Branch, 2 blankets and hoods,	\$27 00
Daniel W. Morse, 1 force pump,	30 00
	<hr/>
	\$126 80

PENNACOOK, HOSE COMPANY No. 1.

To paid salaries of members,	\$877 00
Manchester Gas Co., for gas,	5 45
Amoskeag Mfg. Co., for painting hose carriage,	1 07
Amoskeag Mfg Co., repairing carriage,	1 37
“ “ 4 brass lanterns,	16 00
“ “ 10 lbs. waste,	2 50
Henry C. Merrill, 2 quarts sperm oil,	1 75
T. P Heath, drawing hose carriage,	13 00
L. Dowd, sawing wood,	3 88
John B. Clarke, printing,	1 50
John C. Young, 1 cord wood,	6 50
H. M. Bailey & Son, 1-4 gross matches,	60
Thos. W. Lane, 1 water pail and cover,	75
Albert Maxfield, repairing pump,	1 50
“ “ 2 gallons soap,	36
“ “ 1 strap for signal,	30
“ “ 2 quarts benzine,	30
Daniel Webster, 2 cords wood,	15 50
Timothy Kennedy, sawing wood.	3 00
	<hr/>
	\$952 33

HOOK AND LADDER CO. No. 1.

To paid salaries of members,	\$705 79
Manchester Gas Co., for gas,	2 52
Amoskeag Mfg Co., 2 axes,	4 25
“ “ labor on repairs,	69
“ “ setting tires,	1 50

To paid Amoskeag Mf'g Co., 13 ft. bl'k walnut,	\$1 30
Amoskeag Mf'g Co , 3 p's Norway iron,	
1 piece refined iron, labor and coal, .	6 60
Amoskeag Mf'g Co., 49 feet cherry, .	4 41
“ “ hardware, . .	3 48
“ “ labor on box, . .	18 00
“ “ painting, . . .	3 21
“ “ 1 3-4 lbs. brass, .	96
“ “ rep's on carriage,	17 19
Henry C. Merrill, 1-4 gross matches, .	60
“ “ 2 quarts sperm oil, .	1 75
Timothy Kennedy, sawing wood, .	3 00
James Rean, services as teamster, .	12 00
Daniel Webster, 2 cords woods, . .	15 50
	<hr/>
	\$802 75

ENGINEER'S DEPARTMENT.

Israel Dow, salary as Chief Engineer, . . .	\$50 00
Benjamin C. Kendall, salary as Ass't Engineer,	25 00
Edwin P. Richardson, salary as Ass't Engineer and Clerk,	50 00
Elijah Chandler, salary as Ass't Engineer, .	25 00
Gilman H. Kimball, salary as Ass't Engineer, .	25 00
	<hr/>
	\$175 00

MISCELLANEOUS BILLS.

To paid salaries of Board of Engineers, . . .	\$175 00
C. F. Livingston, for printing regulations of Board,	16 50
Palmer & Co., repairs on pump,	1 50
“ “ repairs on pump and pipes,	8 00
Daniels & Co., 16 bolts, reservoir,	14
Harrison D. Lord, dist'ng notices 6 days, . .	12 00

To paid T. P. Heath, drawing hose to Mechanic's row,	\$ 50
J. Q. A. Sargent, stock and labor on pipe, driver's house,	7 24
Levi H. Sleeper, care of reservoirs and oil,	57 00
Plumer & Chandler, 3 rubber coats for engineers,	33 00
C. F. Livingston, printing,	5 00
Hartshorn & Pike, stock and labor, repairs, house on Vine st, 10 feet new conductors,	2 50
Page, Bros. Franklin, N. H. 52 feet hose,	93 60
J. W. Whittier, repairing couplings,	2 75
E. P. Richardson, refreshments for members of fire department,	3 75
Zoe Ann Flanders, 14 1-4 feet wood,	14 25
C. R. Colley, setting glass, house on Vine st. and papering,	4 63
Herman Foster, insurance,	71 25
S. S. Moulton, repairs,	4 53
Colley & Brown, repairs,	2 50
J. C. Young,	4 97
	<hr/>
	\$520 61

RECAPITULATION.

Engine Co. No. 1,	\$1,261 74
“ “ “ 2,	1,149 60
“ “ “ 3,	1,053 97
“ “ “ 4,	126 80
Hose Co. No. 1,	952 33
Hook & Ladder Co. No. 1,	802 75
Miscellaneous,	520 61
	<hr/>
	\$5267 80

GENERAL SUMMARY.

The effective force of the department consists of 1 Chief and 4 Assistant Engineers,	5
Engine Co. No. 1,	14
Engine Co. No. 2,	14
Engine Co. No. 3,	12
Engine Co. No. 4, manned by Co's. No. 1 and 2.	
Pennacook Hose Co. No. 1,	30
Hook & Ladder Co. No. 1,	25
	<hr/>
Total men,	100

The apparatus consists of—

1 first class rotary steam engine, Amoskeag No. 1.	
1 first class double-plunger engine, Fire King No. 2.	
1 second class single-plunder engine, E. W. Harrington No. 3.	
1 second class double-plunger engine, N. S. Bean No. 4.	
1 four wheeled hose carriage, Pennacook No. 1.	
1 four wheeled hose carriage, spare, Pennacook No. 1.	
4 two wheeled hose carriage with engines No. 1, 2, 3, & 4.	
1 two wheeled hose carriage, spare.	
1 hook and ladder truck, with hooks, ladders, and apparatus complete.	
500 feet old ladders, extra,	
4 large and 3 small fire hooks, extra.	
Rubber hose,	875 feet.
Leather hose, new or nearly so,	1400 "
Ordinary leather hose,	4029 "
	<hr/>
Total number of feet leading hose,	6304

I herewith submit a tabular statement of the location of reservoirs and other water supplies. Without exception, I believe all the above named apparatus, buildings, and reservoirs are in their usual good condition.

The regulations of the department have been amended and revised during the past year, with a view to greater efficiency, and I am happy to state the change has proved very beneficial. I enclose a copy herewith.

There is need of a better water supply in several localities. I will mention a few that should receive particular attention at once, viz:—

That part of the city known as Janesville and Tollsville. Also that part of the city lying north of Bridge and east of Elm street, and also the southeast part of the city near the junction of Maple and Merrimack or Laurel streets. These sections are already thickly built up, and under unfavorable circumstances, the water supply would not be adequate to the demand. I believe a small outlay would remedy the evil effectually. The attention of the city government was called to some of the above localities by my predecessor but with the exception of examining the same, nothing has as yet been done to remedy the evil.

The department has been called out for duty as follows during the past year:

Jan. 8th, 9 1-2 o'clock A. M.,—slight fire on Elm street, loss trifling.

Jan. 14th, 5 1-2 o'clock A. M.,—alarm.

Jan. 18th, 7 3-4 o'clock P. M.,—alarm on Manchester St.

Feb. 21st, 9 1-2 o'clock P. M.,—alarm.

Mar. 1st, 3 o'clock A. M.,—fire at Amoskeag, loss \$25,000 00.

Mar. 1st, 3 o'clock A. M.,—alarm on Manchester St.

Mar. 6th, — alarm.

Mar. 15th, 5 o'clock A. M.,—slight fire in Smyth's Block, loss trifling.

Mar. 20th, 8 1-4 o'clock P. M.,—alarm.

Mar. 21st, 10 1-2 o'clock P. M.—slight fire.

Apr. 7th, 10 3-4 o'clock A. M.,—alarm on Amherst St.

Apr. 7th, — alarm at Piscataquog.

Apr. 24th, 11 o'clock P. M.,— alarm on Hanover St.

June 15th, 11, o'clock P. M.,— fire, loss \$1,500 00.

June 24th, 5 1-2 o'clock A. M.,— alarm.

Aug. 7th, 11 1-2 o'clock P. M.,— fire Amoskeag Laundry.
Loss, \$700.00.

Aug. 28th, 12 1-2 o'clock P. M.,— alarm on Park street.

Sept. 13th, 9 o'clock A. M.,— alarm on Park street.

Oct. 23d, 10 o'clock P. M.,— alarm at Paper Mill.

Nov. 13th, 5 o'clock P. M.,— fire at Amoskeag Mill, No.
5. Loss, \$300.00.

Nov. 30th, 5 o'clock P. M.,— slight Fire, rear of Amherst
street. Loss, trifling.

Dec. 15th, 7 1-4 o'clock P. M.,— fire on River Road.
Loss, \$300.00.

Dec. 27th, 5 1-4 o'clock P. M.,— alarm on Elm street.

Involving a loss in city proper, of \$3000; or a loss in-
cluding fires out of city proper of \$22,000.

The efficiency of the department has been augmented
during the past year, by the purchase of one new second-
class double-plunger engine, with hose carriage, also eight
hundred feet of new leather hose. I believe that with the
exception of hose, the present apparatus is sufficient for any
emergency that may present itself.

In concluding my report, I desire to express my grati-
tude to the officers and members of the entire department
for their uniform promptness and efficiency when on duty,
and their kindness and courtesy on all other occasions.

It is needless to particularize, where all have labored so
efficiently for the welfare of both the city and department.

ISRAEL DOW, *Chief Engineer.*

CONDITION OF CISTERNS AND RESERVOIRS, MANCHESTER, N. H.
JUNE 21, 1862.

No.	LOCATION.	Dis. to	Depth of	Sand.	Openings.	Feed Gates.
		Water.	Water.			
		Ft. In.	Ft. In.	Ft. In.		
1	Elm Street, at City Hall, . .	.8.2.	.5.2.	.6.	.1.	Cor. Han. & Chest. sts. Concord Sq.
2	Elm St. n'r Smyth's blk. { N.	.5.	.5.10.	.17.	.2.	
	{ S.	.5.2.	.6.10.			
3	Gate, Mercantile Block, . .	.1.	.3.	None	.1.	
4	Cor. Chestnut and Han. sts. .	.1.4.	.2.6.	None	.1.	Feeds No. 1
5	Mitchell's, Manch. st. { N.	.8.	.4.	.10.	.2.	
	{ S.	.8.4.	.5.8.	.3.		
6	Knowles, Merrimack st. . .					Worthless
7	Pine st., between Manchester and Merrimack sts.	.4.10.	.5.11.	.8.	.1.	Hanover & Pine sts.
8	Junction Han. and Pine sts.	.8.13.	.9.	.8.	.1.	
9	Gate, Junc. Han. & Pine sts.	.5.6.	.2.6.	.5.	.1.	Feeds No. 6
10	Junc. Pine & Cent. sts. { N.	.6.1.	.6.11.	.7.	.2.	
	{ S.	.6.	.6.9.			
11	Junc. Elm & Myrtle sts. { N.	.3.5.	.7.	None	.2.	
	{ S.	.3.2.	.7.8.			
12	Lowell st., at School House,	.8.2.	.5.7.	.4.	.1.	
13	Lowell st. near Nashua, . .	.7.5.	.5.1.	None	.1.	
14	Amherst and Chester sts. . .	.1.10.	.7.	None	.1.	
15	Junc. Chest. & Amherst sts.	.2.10.	.3.8.	None	.1.	Gate.
16	Center of Tremont Square, . .	.5.8.	.5.8.	.3.	.1.	
17	Bridge st. head of Birch { N.	.6.	.5.10.	.1.3.	.2.	
	{ S.	.6.	.6.8.	.1.4.		
18	Junc. Chest. & Orange sts. .	.6.5.	.4.5.	.1.8.	.1.	
19	Hanover st., cor. Union, . .	.5.3.	.3.3.	None	.1.	
20	Steam Mill, Janesville, . .	Level	.2.6.	None	Good	
21	Junc. Beech & Laurel sts. . .	.5.7.	.6.1.	None	.1.	
22	Junc. Walnut & Amherst sts.	.8.3.	.2.5.	None	.1.	
23	Junc. Chest. & Harrison sts.	.2.3.	.7.6.	.3.	.1.	
24	Post Office, Hanover st. . .			None	.1.	Gate feeds Nos. 1 & 5.
25	Bakersville, . . . . .	.14.6.	.4.8.	None	.1.	
26	'Squog, Granite st., n. Baker & Fradl's, . . . . .	.6.4.	.6.2.	.1.8.	.1.	
27	'Squog, cor. Walnut st. . . .	.1.8.	.7.	None	.1.	
28	'Squog, n. Steam Mill, 'S. riv.		Good	None		
29	'Squog, Granite st. . . . .	.6.6.	.5.	None	.1.	
30	'Squog, Am. n. Bow. pl. { N.	.12.	.7.4.	None	.2.	
	{ S.	.12.	.7.4.			
31	'Skeag, Penstock n. Bat. mill,		Good		Good	

ENGINEER'S OFFICE, }
 MANCHESTER, May 21, 1867. }

With a view to the more efficient coöperation of the various companies of the fire department, the following regulations are hereby adopted :

ARTICLE 1. The members of the hook and ladder company on their arrival at a fire, shall remain by their carriage, unless otherwise ordered, until dismissed from duty.

ART. 2. The members of any hose company on their arrival at a fire, shall remain near their carriage and hold themselves in readiness at all times to furnish and assist in laying or replacing burst or imperfect hose, on any line, at the request of the commanding officer of any engine company on duty.

ART. 3. At an alarm of fire, the drivers, engineers, and fireman of each engine company in the department, not on actual duty, shall repair to their respective engine houses and await orders, until in their judgment their immediate services may not be required.

ART. 4. Each engine or hose company on their arrival at a fire, shall proceed at once to lay a line of hose from the most available supply of water to the fire, unless otherwise ordered.

ART. 5. The commanding officer of any engine company shall have control of all hose attached to his engine, when on duty, subject to the order of the engineers.

ART. 6. All members of the fire department shall wear their badges in a conspicuous place when on duty.

ART. 7. Any former regulation of the fire department conflicting with the above, is hereby abolished.

ISRAEL DOW, *Chief Engineer.*

BENJ. C. KENDALL,
 E. P. RICHARDSON,
 ELIJAH CHANDLER,
 GILMAN H. KIMBALL,

Assistants.

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the water under the avenue, and two substantial bridges span the stream. The expenditures for these and other improvements, have been large, nearly exhausting the funds in our hands; but it is thought that the proceeds from the sale of lots along the new avenue, will be sufficient to meet the reduced expense required for the coming year.

Many proprietors have exhibited good taste and becoming

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BENJ. C. KENDALL,
E. P. RICHARDSON,
ELIJAH CHANDLER,
GILMAN H. KIMBALL,

Assistants.

REPORT

OF THE

COMMITTEE ON CEMETERIES.

To his Honor the Mayor, and City Council, of the City of Manchester.

The annual report of the Committee on Cemeteries, is most respectfully offered for your consideration, as follows :

THE VALLEY.

The most important work which has received the attention of your committee, was the completion of the new carriage road, which was partially constructed in previous years. The great rains of the summer, coming on as the work was nearly finished, caused considerable damage and extra expense, but the required repairs were made, and the road is now in good condition. The necessary drains are laid to carry the water under the avenue, and two substantial and appropriate bridges span the stream. The expenditures for these and other improvements, have been large, nearly exhausting the funds in our hands ; but it is thought that the proceeds from the sale of lots along the new avenue, will be sufficient to meet the reduced expense required for the coming year.

Many proprietors have exhibited good taste and becoming

liberality in beautifying their lots, and erecting chaste and lasting mementos to their departed friends. Several tombs have also been placed in the grounds within a few years, reflecting much credit upon the owners. These, with other improvements made during the year, have added to the beauty and attractiveness of this endeared spot.

PINE GROVE CEMETERY.

There have been cut and disposed of, sixty-nine and a half cords of hard pine wood during the past year, and one hundred arbor-vitæ trees have been transplanted into the grounds. The sale of lots has so much increased that the revenue arising from this source, with the proceeds from the wood already sold, will be sufficient, we trust, to meet the requirements of the coming year.

WM. G. PERRY,
JOHN PATTERSON,
S. N. BELL,
JAMES A. WESTON,
NATHAN PARKER,
CHAS. S. FISHER,
JOHN BRUGGER,
HENRY A. CAMPBELL,

Committee on Cemeteries.

MANCHESTER, January 1, 1868.

TO THE COMMITTEE ON THE VALLEY.

The Treasurer of the Committee on the Valley, makes the following report of receipts and expenditures for the year ending January 1, 1868:

Cash on hand, Jan. 1, 1867,	.	.	\$823 98
received for tomb fees,	.	.	133 01
“ “ hay,	.	.	35 00
“ “ wood,	.	.	26 00
“ “ leaves,	.	.	3 00
“ “ lots sold,	.	.	668 71
“ “ interest,	.	.	54 84
			<hr/> \$1,744 54

The expenses for the year have been as follows:

Paid H. C. Baldwin, labor,	.	.	\$1 00
W. C. Chase, labor, &c.,	.	.	303 43
Geo. E. Evans, making plan,	.	.	96 75
J. S. Furber, pump,	.	.	15 00
Charles Townsend, grading,	.	.	23 76
W. S. James, signs,	.	.	50 00
J. E. Stearns, labor,	.	.	6 00
Kadmiel Hazeltine, labor,	.	.	6 00
C. F. Livingston, printing,	.	.	5 50
A. B. Chase, labor,	.	.	19 50
L. H. Sleeper, damages, &c.,	.	.	9 50
Michael Foley, labor,	.	.	30 75
Peter McMahan, labor,	.	.	1 50
C. S. Annis, labor,	.	.	61 50
B. K. Hoit, painting,	.	.	31 22
Wm. McPherson, sewers,	.	.	127 24
Wm. H. Fisk, printing,	.	.	10 00
J. L. Smith & Co., lumber,	.	.	14 82
Warren Harvey, labor,	.	.	36 50

Paid W. Ireland, bridges, . . .	\$112 65	
John Prince, grading, . . .	47 50	
Daniel Connor, grading, . . .	609 08	
A. J. Young, moving stone, . . .	4 50	
J. A. Weston, surveying, . . .	47 30	
J. A. Weston, clerk and treas., .	25 00	
Balance in hands of treas.,	48 54	
	<hr/>	\$1,744 54

Respectfully submitted,

JAMES A. WESTON,

Treasurer of Committee on Valley.

MANCHESTER, N. H., Jan. 1, 1868.

We have examined the foregoing report, which we find correct and properly vouched.

JOHN PATTERSON,

NATHAN PARKER,

Sub. Committee on the Valley.

MANCHESTER, Jan. 1868.

AUDITOR'S OFFICE, }
CITY OF MANCHESTER, Jan. 6, 1868. }

I hereby certify, that I have examined the several items of receipts and expenditures embraced in the foregoing report of the Treasurer of the Committee on the Valley, and find the same correctly cast and properly vouched.

JOSEPH E. BENNETT,

City Auditor.

REPORT

OF THE

COMMITTEE ON COURT HOUSE.

To the City Council of Manchester :

GENTLEMEN, — The undersigned, to whom was entrusted the building of the court house on the lot belonging to the city, herewith submit the following report :

Immediately after entering upon the duties assigned us, we engaged an architect, Moses W. Oliver, to make investigations and draw a plan, which was submitted to you on the 30th day of April last and approved. An appropriation was then made and we at once commenced the work.

The dimensions of the building are as follows :

The whole length is ninety-two feet, and the width varies in the different parts from forty to fifty-six feet.

The first floor is designed for county offices, a room for the United States Court, with an extra room which can be used either in connection with the office of register of deeds or by the sherriff, as may be required.

Each of the county officers has a fire proof room, connected with the business room. There is also a fire proof room connected with the room for the United States Court.

On the second floor is the court room, forty-six feet eight inches by fifty feet, a room for the judges, eleven by fifteen feet, a consultation room about the same size, a room for witnesses, nine by seventeen feet, a room for the county commissioners, fifteen by twenty feet.

On the third floor in the wings of the building are the Grand Jury rooms, fifteen feet by thirty, a room for witnesses, ten by eighteen feet, two petit jury rooms, fifteen by twenty-two feet each.

The appropriation of thirty-three thousand five hundred dollars is thought by the architect to be sufficient to complete the entire building except the county offices, which were not intended to be finished at the present time.

It was our intention to have the court room, with the other rooms for the convenience of the court ready for use by the first of January, but on account of the unusual amount of wet weather during the summer, they cannot be finished till about the first of March.

All of which is respectfully submitted.

JOSEPH B. CLARK,
HERMON FOSTER,
WM. P. NEWELL,
SAMUEL HALL,
E. A. STRAW,
GEO. W. MORRISON,
Committee to Build Court House.

To the Hon. Board of Mayor and Aldermen.

STATEMENT OF THE BUSINESS OF THE MANCHESTER CITY LIQUOR
AGENCY FROM SEPTEMBER 2, TO DECEMBER 28, INCLUSIVE.

SALES.	Galls.	Qts.	Pts.	Gills.	Cost.	Retail.	Profits.
Rum	14	2	1	$\frac{1}{2}$	\$36 59	.. ..	....
Whiskey.....	9	2	0	$2\frac{1}{2}$	38 31	.. ..	....
Holland Gin.....	4	0	1	$2\frac{1}{2}$	18 91	.. ..	....
Alcohol.....	5	3	0	$1\frac{1}{2}$	21 73	.. ..	....
Brandy.....	1	2	$\frac{3}{4}$	$2\frac{1}{4}$	13 23	.. ..	....
London Porter, 4 bot's.	..	.	.	..	1 20	.. ..	....
Bay Rum.....	..	.	1	..	.. 72	.. ..	....
“ “ 3 bottles.....	..	.	.	..	.. 75	.. ..	....
Port Wine.....	..	.	1	..	.. 63	.. ..	....
“ “ California..	..	.	1	..	.. 50	.. ..	....
Grape Wine.....	..	.	.	2	.. 12	.. ..	....
Blackb'y Wine, 1 bot..	..	.	.	..	.. 67	.. ..	....
American Gin.....	..	1	1	2	1 08	.. ..	....
B. Whiskey, 3 bottles.	..	.	.	..	3 00	.. ..	....
					\$137 44	\$183 84	\$46 40
Amount of purchases.....							\$598 84

EXPENSES.

Salary of Agent, $\frac{1}{2}$ year.....	\$100 00
Government License 1 year.....	25 00
Incidental expenses.....	22 12
Printing	11 25
	————— \$158 37

E. M. KELLOGG, *City Liquor Agent.*

CITY PROPERTY.

City Hall and lot, at cost,	\$35,815 00
City farm and permanent improvements,	17,980 00
Stock, tools, furniture, provisions, at city farm,	9,973 79
Engine house and apparatus,	26,196 90
New engine house on Vine street,	15,415 00
Reservoirs at cost,	8,291 00
Hearses, houses, tomb, new cemetery, at cost,	4,170 00
Court house lot, at cost,	9,514 56
Court house, unfinished,	21,000 00
Common sewers, at cost,	31,152 33
Safe, furniture, and gas fixtures at city hall,	1,933 00
Street lanterns, posts, pipes, and frames,	1,071 00
Water works,	1,500 00
Horses, carts, plows, and tools,	1,500 00
	<hr/>
	\$185,512 58

CITY DEBT.

Date of Notes.	To whom payable.	When payable.	Principal.
Feb. 28, 1852	Nehemiah Hunt.	Feb. 28, 1872	\$3,600
July 1, 1847	“ “	July 1, 1872	20,000
July 1, 1854	“ “	July 1, 1874	20,000
Jan. 1, 1856	“ “	Jan. 1, 1880	10,000
July 1, 1857	“ “	July 1, 1877	22,500
July 9, 1858	“ “	July 9, 1878	2,400
July 22, 1858	“ “	July 22, 1878	1,100
Jan. 1, 1861	City Bonds.	Jan. 1, 1871	6,000
July 1, 1862	“ “	July 1, 1882	22,500
Jan. 1, 1863	“ “	Jan. 1, 1888	35,000
Oct. 31, 1863	“ “	Nov. 1, 1893	70,000
April 1, 1864	“ “	April 1, 1884	70,000
July 1, 1864	“ “	July 1, 1894	50,000
April 1, 1865	“ “	April 1, 1870	8,800
April 1, 1865	“ “	April 1, 1885	10,000
			\$351,900 00
Temporary loan.....			35,230 00
			\$387,130 00
Interest to January 1, 1868.....			10,000 00
			\$397,130 00
Outstanding bills, January 1, 1868.....			13,293 57
Total debt and interest, January 1, 1868.....			\$410,423 57
Cash in Treasury, Jan. 1, 1868.....			\$34,109 91
Note for bal. due on Barrett place.....			275 00
			34,384 91
Net indebtedness, Jan. 1, 1868.....			\$376,038 66

VALUATION, TAXES, &C.

YEAR.	Valuation.	Taxes.	No. Polls.	Poll tax.
1838.....	\$555,270	\$2,255 49	244	\$1 66
1839.....	604,963	3,029 84	427	2 14
1840.....	946,200	3,986 56	772	2 20
1841.....	1,229,054	9,563 74	892	3 49
1842.....	1,430,524	12,952 44	1,053	2 76
1843.....	1,598,826	13,764 32	1,053	2 60
1844.....	1,873,286	13,584 72	1,053	2 25
1845.....	2,544,780	19,246 27	1,561	2 30
1846.....	3,187,726	22,005 95	1,808	2 10
1847.....	4,488,550	24,953 54	2,056	1 68
1848.....	4,664,957	39,712 53	2,688	2 58
1849.....	5,500,049	44,979 92	2,518	2 47
1850.....	5,832,080	48,974 23	2,820	2 37
1851.....	6,906,462	51,798 47	2,910	2 25
1852.....	6,795,682	54,379 45	2,745	1 92
1853.....	6,995,528	61,545 81	2,907	1 82
1854.....	8,237,617	62,022 44	2,814	1 80
1855.....	8,833,248	71,952 09	3,725	1 94
1856.....	9,244,062	114,214 08	3,760	2 96
1857.....	9,983,862	84,862 98	3,695	2 04
1858.....	10,259,080	78,210 85	3,695	1 83
1859.....	9,853,310	81,368 01	3,495	1 92
1860.....	9,644,937	86,804 87	3,651	2 16
1861.....	9,343,254	99,104 96	3,974	2 40
1862.....	8,891,250	84,827 45	3,071	2 21
1863.....	9,597,786	96,233 86	2,995	2 40
1864.....	9,517,512	142,815 98	3,168	3 50
1865.....	9,478,368	209,696 20	3,176	5 18
1866.....	10,050,020	245,567 19	4,114	5 50
1867.....	10,101,556	207,457 39	4,170	4 61
State tax for 1867.....				\$48,987 50
County tax for 1867.....				14,650 84

UNCOLLECTED TAXES.

1859—John L. Kelley, Collector.

Amount uncollected January 1, 1868, . . . \$8,245 00

1865—H. R. Chamberlin, Collector,

Amount uncollected January 1, 1868, . . . 4,818 52

1866—H. R. Chamberlin, Collector.

Amount uncollected January 1, 1868, . . . 10,602 67

1867—H. R. Chamberlin, Collector.

Amount of list, 207,457 39

Amount collected and abated, 172,362 24

Balance uncollected, \$35,095 15

GOVERNMENT AND OFFICERS
OF THE
CITY OF MANCHESTER.
1868.

MAYOR,

JAMES A. WESTON.

ALDERMEN,

WARD 1, William G. Perry. WARD 5, Daniel Connor.
WARD 2, Ezra Huntington. WARD 6, Joseph Rowley.
WARD 3, William P. Newell. WARD 7, Chauncey C. Favor.
WARD 4, Horace B. Putnam. WARD 8, George H. Gerry.

COMMON COUNCIL,

WARD 1, Henry C. Sanderson, John Plummer, William Bursiel.	WARD 5, George Fox, Andrew Farrell, Michael Keely.
WARD 2, John Pattee, Henry A. Farrington, Henry Lewis.	WARD 6, Wm. F. Sleeper, Alex. M. Corning, Geo. H. Hubbard.
WARD 3, Seth J. Sanborn, Peter K. Chandler, Reed P. Silver.	WARD 7, Joseph H. Brooks, Isaac Lewis, Samuel Brooks.
WARD 4, A. M. Eastman, Benj. W. Robinson, Jonathan B. Moore.	WARD 8, David A. Messer, A. A. Partridge, Hiram Stearns.

Joseph E. Bennett, *City Clerk*.

Henry C. Sanderson, *President of Common Council*.

Horace M. Gillis, *Clerk of Common Council*.

Harrison D. Lord, *City Messenger*.

JOINT STANDING COMMITTEES.

On Finance.—Messrs. Chandler, Corning and Farrington; the Mayor and Alderman Perry.

On Accounts.—Aldermen Huntington and Rowley; Messrs. Sanborn, Lewis of Ward 7, and Chandler.

On Lands and Buildings.—Aldermen Connor and Putnam; Messrs. Plummer, Pattee and Bursiel.

On Public Instruction.—Aldermen Gerry and Huntington; Messrs. J. A. Brooks, Lewis of Ward 2, and Eastman.

On Streets.—Aldermen Newell and Rowley; Messrs. Corning, Sleeper and Silver.

On City Farm.—The Mayor and Alderman Favor; Messrs. Robinson, Plummer and Stearns.

On Sewers and Drains.—Aldermen Newell and Connor; Messrs. Silver, Robinson and Eastman.

On Commons and Cemeteries.—Aldermen Perry and Gerry; Messrs. Hubbard, J. H. Brooks and Partridge.

On Fire Department.—Aldermen Huntington and Gerry; Messrs. Farrington, Plummer and Samuel Brooks.

On Claims.—Aldermen Perry and Putnam; Messrs. Pattee, Lewis of Ward 7, and Eastman.

On House of Correction.—Aldermen Connor and Favor; Messrs. Messer, Fox and Samuel Brooks.

On Military Affairs.—Aldermen Putnam and Favor; Messrs. Hubbard, Bursiel and Farrell.

On City Hall Building.—Aldermen Rowley and Newell; Messrs. Moore, Sanborn, and Lewis of Ward 2.

STANDING COMMITTEES IN BOARD OF ALDERMEN.

On Licenses.—Aldermen Gerry and Connor.

On Enrollment.—Aldermen Rowley and Gerry.

On Lighting Streets.—Aldermen Favor and Rowley.

On Bills in Second Reading.—Aldermen Perry and Putnam.

On Market.—Aldermen Connor and Favor.

On Setting Trees.—Aldermen Putnam and Newell.

On Marshal's Account.—Aldermen Newell and Huntington.

On Abatement of Taxes.—Aldermen Huntington and Perry.

STANDING COMMITTEES IN BOARD OF COMMON COUNCIL.

On Elections and Returns.—Messrs. Sleeper, Partridge and Samuel Brooks.

On Bills in Second Reading.—Messrs. Corning, Messer and Moore.

On Enrollment.—Messrs. Chandler, Eastman, and Lewis of Ward 7.

ASSESSORS.

George W. Thayer.

Charles Currier.

J. G. Cilley.

Isaac D. Palmer.

Thomas Howe.

Isaac Whittmore.

A. C. Wallace.

Allen Partridge.

OVERSEERS OF POOR.

S. S. Moulton.	Timothy Sullivan.
S. J. Young.	Hiram W. Savory.
Nahum Baldwin.	John C. Smith.
Moses E. George.	John Field.

SCHOOL COMMITTEE.

Henry T. Mowatt.	William Little.
Marshall P. Hall.	D. C. Gould, Jr.
Moody Currier.	James P. Walker.
Geo. W. Weeks.	Thos. S. Montgomery.

SUPT. OF PUBLIC INSTRUCTION.

Joseph G. Edgerly.

BOARD OF ENGINEERS.

Israel Dow, Chief.	
Benj. C. Kendall.	Elijah Chandler.
Edwin P. Richardson.	Wilberforce Ireland.

SOLICITOR.

Charles H. Bartlett,—Office, Riddle's Building.

TREASURER AND COLLECTOR

Henry R. Chamberlin,—Office, City Hall Building.

DEPUTY COLLECTOR.

Harrison D. Lord,—Office, City Hall Building.

TRUSTEES OF THE CITY LIBRARY.

Hon. Samuel D. Bell.	Hon. Wm. C. Clarke.
Hon. E. A. Straw.	Phineas Adams.
Hon. Daniel Clark.	Samuel N. Bell.
Wm. P. Newell,	Henry C. Sanderson.
Hon. James A. Weston.	

LIBRARIAN.

Charles H. Marshall.

WARD OFFICERS.

Moderators.

WARD 1, Seth T. Hill.	WARD 5, Cornelius Healey.
“ 2, John T. Robinson.	“ 6, Holmes R. Pettee.
“ 3, Henry C. Tilton.	“ 7, Andrew C. Wallace.
“ 4, Daniel L. Stevens.	“ 8, Geo. H. Colby.

Clerks.

WARD 1, F. T. E. Richardson.	WARD 5, James Hayes.
“ 2, Leonard Shelters.	“ 6, James W. Lathe.
“ 3, Geo. F. Moore,	“ 7, Luther E. Wallace.
“ 4, Roswell H. Hassam.	“ 8, Charles W. Farmer.

Selectmen.

WARD 1, Gilman Stearns, Wm. McPherson, Geula A. Craig.	WARD 5, Wm. Riordan, John Burke, Patrick Riordan.
WARD 2, Uriah A. Carswell, Henry W. Powell, John W. Dickey.	WARD 6, Joel Daniels, Henry H. White, Ezra Kimball.
WARD 3, Simon F. Stanton, Thorndike P. Heath, Nath'l E. Morrill.	WARD 7, John C. Head, Geo. C. Baker, Joseph Freschl.
WARD 4, Henry Clough, Wm. H. Gilmore, J. B. Hartwell.	WARD 8, Richard W. Lang, Damon Y. Stearns, Parker F. Emerson.

 SUPERINTENDENT' OF BURIALS.

John Princee.

POLICE DEPARTMENT.

Justice.

Samuel Upton. — Office, Merchant's Exchange.

Assistant Justice.

Elijah M. Topliff. — Office, Patten's Building.

City Marshal.

William B. Patten. — Office, City Hall.

Assistant Marshal.

Eben Carr. — Office, City Hall.

Night Watch.

John D. Howard.	Hezekiah H. Noyes.
Thomas L. Quimby.	Horatio W. Longa.
Albert F. Quimby.	James Duffy.
Patrick Doyle.	Wm. T. Fogg.
Henry Bennett.	W. H. B. Newhall.

Constables.

Wm. B. Patten.	Patrick Doyle.
Eben Carr.	Henry Bennett.
John D. Howard.	Horatio W. Longa.
Thomas L. Quimby.	Harrison D. Lord.
Albert F. Quimby.	Nathaniel E. Morrill.

Police Officers.

Wm. B. Patten.	E. G. Woodman.
Eben Carr.	Albert Dinsmore.
John D. Howard.	E. G. Haynes.
Thomas L. Quimby.	Joseph W. Bean.
Albert F. Quimby.	Joseph Melvin.
Patrick Doyle.	Geo. H. Colby.
Henry Bennett.	James E. Bailey.
Horatio W. Longa.	James G. Knight.
James Duffy.	Charles Canfield.
Wm. T. Fogg.	Charles M. Stevens.
Hezekiah H. Noyes.	Joseph P. Fellows.
W. H. B. Newhall.	John T. Chase.
Harrison D. Lord.	Erastus Cutting.
Orin D. Carpenter.	Wm. N. Chamberlin.
Leonard Shelters.	James M. Howe.
Henry W. Powell.	Benjamin Sleeper.
Andrew J. Diekey.	Joel Daniels.
Hollis C. Hunton.	W. D. Perkins.

Albert H. Merrill.	Horatio Fradd.
Levi Andrews.	John K. McQueston.
Benj. W. Robinson.	John C. Head.
Edward Garner.	Geo. W. Varnum.
John E. Stearns.	

CITY PHYSICIAN.
George A. Crosby.

SCHOOL REPORT.

CITY OF MANCHESTER.

IN BOARD OF SCHOOL COMMITTEE, }
January 6, 1868. }

The Superintendent presented his Annual Report, which was read and accepted.

WILLIAM LITTLE, *Clerk.*

IN BOARD OF MAYOR AND ALDERMEN, }
January 6, 1868. }

Read and accepted and ordered to be printed.

J. E. BENNETT, *City Clerk.*

IN BOARD OF COMMON COUNCIL, }
January 6, 1868. }

In concurrence, read, accepted, and ordered to be printed.

H. M. GILLIS, *Clerk.*

SCHOOL REPORT.

Gentlemen of the School Committee :

In accordance with your regulations I submit to you my Report of the Public Schools of this city.

Having so recently assumed the duties of this office I cannot be expected to speak of the different schools or report the progress in each. Hence I shall confine myself to the discussion of those questions which affect our schools as a body.

The Treasurer presents the following as the Financial Report of the past year :

SCHOOL DEPARTMENT IN ACCOUNT WITH H. R.
CHAMBERLIN, TREASURER.

AMOUNT OF FUNDS.

Balance from old account,	§214 66
Appropriation by city,	38,000 00
“ for repairs,	2,550 00
Old bills,	20 64
School district No. 10,	21 00
J. O. Adams,	7 50
	—————§40,813 80

EXPENDITURES.

SCHOOL DISTRICT No. 2.

TEACHING.

Wm. W. Colburn,	\$1,498 00
Harriet R. Baker,	37 50
C. Augusta Gile,	533 75
Emeline R. Brooks,	157 50
Mary E. Clough,	260 00
Charles R. Treat,	70 20
J. G. Edgerly,	180 00
F. W. Parker,	1,100 00
Sarah E. Copp,	235 00
Emma A. H. Brown,	373 75
Betsey A. Ambrose,	373 75
Issac L. Heath,	1,100 00
L. E. Manahan,	400 00
H. A. Slade,	373 75
Rebecca B. Gove,	373 75
Wm. R. Patten,	7 50
Thomas Coreoran,	1,282 42
Mary Scholastica,	390 00
A. C. Osgood,	34 50
Ella F. Minot,	27 00
Nettie E. Dunbar,	116 75
Sarah J. Greene,	358 00
Mary L. Sleeper,	356 00
Nancy S. Bunton,	352 50
Julia A. Baker,	352 50
Lottie R. Adams,	350 00
Annie E. Smith,	107 00
Lizzie P. Gove,	356 00
Ellen B. Rowell,	357 00
Elbridge D. Hadley,	248 00
Mary Agatha,	230 00

Annie N. Bernard,	\$341 00
Catharine M. Sebastian,	341 25
C. Augusta Abbott,	350 00
Mary E. Ireland,	354 00
Emily J. Parker,	356 00
Georgianna Dow,	358 00
Anstrice G. Flanders,	356 00
Addie L. Hutchinson,	352 00
Julia A. Clay,	348 00
Carrie E. Reed,	313 00
Martha B. Dinsmore,	360 00
Mattie R. Kidder,	344 00
Mary A. Richardson,	358 00
Helen M. Morrill,	352 00
Mintie C. Edgerly,	232 00
Abbie E. Abbott,	356 00
Emma A. McCoy,	354 00
Mary Camillus,	350 00
Mary Ligouri,	350 00
Mary Louis,	341 25
Sarah Clifford,	341 25
Mary Xavier,	341 25
Helen M. Hills,	345 25
Annie Murphy,	341 25
I. S. Whitney,	783 00
Hattie G. Flanders,	85 00
Rebecca Hall,	30 90
Hattie L. Jones,	253 50
Nellie J. Sanderson,	249 00
Marianna Clough,	230 00
Flora Campbell,	230 00
Lucy Wheeler,	210 00
S. W. Clark,	216 00
Mary O'Brien,	120 00
Cleora E. Bailey,	122 00

Mintie C. Edgerly,	\$110 00
Mary J. Fife,	14 00
H. E. Burnham,	15 00
	<hr/>
	\$22,895 12

REPAIRS.

Luther Flint,	\$13 00
C. R. Colley,	58 35
Geo. H. Dudley,	317 05
Haines & Wallace,	187 98
G. B. Fogg,	37 36
Daniels & Company,	319 92
T. R. Hubbard,	142 51
C. Clough & Co.,	328 68
Wm. Wilder,	38 49
W. H. Elliott,	1 25
W. O. Haskell,	18 76
Hartshorn & Pike,	254 36
L. M. Greene,	76 17
P. A. Devine,	23 65
Charles Williams,	8 89
T. P. Clough,	4 00
John Jacobs,	30 00
John Griffin,	14 50
Wm. C. Blodgett,	100 84
Manchester Print Works,	56 30
D. H. Young, 1865,	3 25
G. W. Merriam,	1 75
John Fallen,	47 00
Haskell & Son,	63 00
Mitchell Chapell,	6 00
Abbott & Kelly,	185 29
True E. Dudley,	58 12
P. Devine,	10 61
Wm. H. Fisk,	18 58

Hilas Dickey,	\$99 07
J. O. Adams,	60 00
J. G. Colt,	74 00
Wm. W. Hubbard,	16 00
Charles Buntin,	14 70
E. Roper,	18 00
John Logue,	22 00
Charles Canfield,	28 00
C. E. W. Clough,	26 88
Thomas Steele,	8 25
Manchester Print Works,	199 43
E. S. Ritchie & Son,	16 80
John C. Young,	27 92
Temple McQueston, for well,	40 84
E. A. Smith, concrete walk,	121 00

 \$3,198 55

INCIDENTALS.

H. D. Lord,	\$4 75
H. R. Chamberlin, treasurer,	50 00
Wm. Little,	8 75
F. W. Adams,	16 00
J. O. Adams, cash paid, etc.,	94 20
Hill & Co., expressage,	5 21
Cheney & Co. "	1 00
M. K. Davis,	5 00
J. E. Bennett, clerk,	5 00
E. G. Richardson, tuning pianos,	9 00
W. Shepherd, boarding commissioner,	6 00
Asa D. Smith, address and expenses.	20 00
M. J. Kendrick, teaming,	75
Chas. H. Hodgman, "	2 25
Geo. W. Weeks, "	4 83
Geo. Hunt, "	3 00
Johnson & Ward, "	85

J. G. Colt, trees and teaming, . . .	\$125 00	
Julia Finnegan, for cleaning, . . .	32 80	
Clement Devine, " . . .	7 00	
H. T. Mowatt, " . . .	2 00	
Mrs. Fleming, " . . .	6 88	
Mrs. Durbin, " . . .	19 00	
M. W. Oliver, care of High School House,	70 00	
Wm. Little, minerals,	5 00	
Timothy Clark, labor,	1 00	
J. G. Edgerly, cash paid,	6 84	
E. S. Ritchie & Son. apparatus for High School,	329 95	
Z. Harvey, cleaning vault,	1 50	
	<hr/>	\$843 56

BOOKS AND STATIONERY.

H. C. Tilton,	\$391 17	
Wm. H. Fisk,	16 32	
Brewer & Tileston,	46 08	
I. S. Whitney,	62 00	
H. D. Smith,	14 60	
L. S. Learned,	5 00	
L. B. Peck,	35 28	
J. H. Tharber, atlases,	70 00	
E. P. Dutton & Co., maps,	30 00	
	<hr/>	\$670 45

PRINTING AND ADVERTISING.

C. F. Livingston,	\$106 00	
Campbell & Hanscom,	15 00	
John B. Clarke,	91 06	
Wm. H. Fisk,	76 82	
	<hr/>	\$288 88

FURNITURE AND SUPPLIES.

F. W. Parker,	\$25 00
L. M. Greene,	12 50
C. F. Boshier,	41 64
B. F. Lock,	4 75
David Libby,	33 85
J. Stickney, table cloths,	8 75
H. H. Ladd, clocks,	27 00
W. O. Haskell,	113 50
J. P. Brock, stoves,	87 16
Chas. A. Smith, bells,	1 08
Geo. H. Dudley,	8 50
A. Ferren & Co.,	7 43
Geo. W. Adams,	15 23
I. S. Whitney, piano cloth,	9 00
J. Stickney,	7 20
J. B. Varick & Co.,	88
Thomas Corcoran, maps, &c.,	37 00
Barton & Co.,	42 78

 \$483 25

FUEL AND SAWING WOOD.

Gilman Clough,	\$520 75
Manchester Print Works,	2,303 51
Chas. Chase & Co.,	78 28
J. Straw,	21 50
Lewis Durbin,	21 25
Chas. Clough & Co.,	12 00
Anthony Hill,	12 00
Thomas Bonning,	3 00
John Griffin,	31 75
Asa Richardson,	9 00
Moses Lull,	2 25
H. D. Lord,	60 75

W. C. Richardson,	\$4 75	
Burpee & Co.,	10 50	
	<hr/>	\$3,091 29

CARE OF ROOMS AND FURNACES.

T. P. Clough,	\$144 26	
Thomas Howe,	255 50	
Thomas E. Cressey,	226 25	
John Farrar,	124 25	
James McColley,	40 42	
R. C. Rowell,	7 00	
Joseph T. Snow,	9 00	
	<hr/>	\$806 68

TEAMS.

Eaton & Jobert,	\$3 00	
S. & S. S. James,	35 50	
Commons, teaming,	7 90	
H. D. Lord, "	6 00	
M. J. Kendrick, "	1 00	
	<hr/>	\$53 40

INSURANCE.

Wm. Little,	\$44 25	
H. Foster,	71 50	
L. B. Clough,	71 50	
I. W. Smith,	72 75	
B. P. Cilley,	50 25	
E. T. Stevens,	19 55	
Geo. A. French,	32 50	
	<hr/>	\$362 30

DISTRICT No. 1.

Sarah A. Preston, teaching,	\$382 75
J. D. Jones, "	45 50

Hartshorn & Pike, dipper,	\$ 20
Mrs. G. W. Dustin, cleaning,	2 50
Dustin & Co., wood,	14 00
Miss Kimball, care of room,	3 00
H. C. Tilton, books and stationary, . .	9 05
L. B. Peck, " "	85
Brewer & Tileston, "	1 25
L. W. Mason, " "	7 00
R. C. Dustin, repairs,	4 50
Levi M. Greene, "	1 00
G. H. Dudley, "	1 38
H. D. Lord, teams,	1 50
Eaton & Jobert, teams,	2 00
S. & S. S. James, "	12 25
	<hr/>

\$488 73

DISTRICT No. 3.

E. D. Hadley, teaching,	\$217 00
Clara Clough, "	28 00
Katie L. Porter, "	250 00
J. D. Jones, "	45 00
E. C. Howlett, repairs,	2 00
Daniels & Co., "	1 25
L. M. Greene, "	1 00
G. H. Dudley, "	2 05
Frank Guilford, care of room,	3 60
H. C. Tilton, books and stationery, . .	5 11
L. W. Mason, " "	7 00
Mason & Hamlin, "	8 00
Brewer & Tileston, "	1 25
J. H. Thurber, atlas,	3 00
L. B. Peck, books and stationery, . . .	70
H. D. Lord, posting warrant,	1 00
C. Clough & Co., wood,	15 00
Gilman Clough, "	33 00

Chas. A. Guilford, sawing wood, . . .	\$8 50
S. & S. S. James, teams, . . .	10 00

 \$642 96

DISTRICT No. 4.

Mary J. Reed, teaching, . . .	\$244 25
Rosa L. Pratt, " . . .	106 50
Ella Mellen, " . . .	12 00
J. D. Jones, " . . .	45 50
S. & S. S. James, teams, . . .	12 50
I. T. Webster, " . . .	2 50
I. W. Moore, wood and repairs, . . .	35 00
Hartshorn & Pike, pipe, . . .	68
Brewer & Tileston, books & stationery, . . .	1 25
L. W. Mason, " " . . .	7 00
L. B. Peck, " " . . .	70
M. J. Reed, cleaning, . . .	1 25
L. M. Greene, repairs, . . .	1 00

 \$470 13

DISTRICT No. 5.

H. T. Rand, teaching, . . .	\$132 00
Fannie Smith, " . . .	249 50
J. D. Jones, " . . .	45 50
S. & S. S. James, teams, . . .	13 50
I. T. Webster, " . . .	4 00
Gilman Clough, wood and sawing, . . .	30 00
J. M. Young, " " . . .	20 25
Frank Robie, " " . . .	1 00
Josiah Harvey, " " . . .	1 00
H. C. Tilton, books and stationery, . . .	4 49
Brewer & Tileston, " " . . .	1 25
L. W. Mason, " " . . .	7 00
L. B. Peck, " " . . .	70

Daniels & Co., bell,	\$1 25
“ “ glass,	75
C. R. Colley, repairs,	1 59
John Jacobs, “	5 00
L. M. Greene, “	1 00

 \$519 78

DISTRICT No. 6.

Hattie L. Jones, teaching, . . .	\$118 75
Lorenda Webster, “	127 00
Mary J. Reed, “	122 50
J. D. Jones, “	45 50
Hartshorn & Pike, stoves, . . .	25 84
S. & S. S. James, teams,	13 50
I. T. Webster, repairs,	2 00
H. C. Dickey, wood,	26 00
Brewer & Tileston, books, stationery,	1 25
L. W. Mason, “ “	7 00
L. B. Peck, “ “	70
James Wiley, cleaning vault, . . .	4 00

 \$494 04

DISTRICT No. 7.

Maria H. Hildreth, teaching, . . .	\$389 25
J. D. Jones, teaching,	45 50
Mary B. Lane, teaching,	320 00
I. T. Webster, teams,	2 50
S. & S. S. James, teams,	14 00
H. D. Lord, teams,	1 75
H. C. Tilton, books and stationery, .	22 91
Brewer & Tileston, books, stationery, .	1 75
L. B. Peck, books and stationery, . .	1 75
Nathan Johnson, wood, and sawing .	7 00
Gilman Clough, wood, and sawing, .	11 00

H. J. Marsh, wood, and sawing,	\$1 50
H. D. Lord, posting warrant,	1 50
L. W. Mason, music chart,	7 00
J. H. Thurber, atlas,	3 00
G. H. Dudley, repairs,	8 24
Daniels & Co., repairs,	3 45

\$842 10

DISTRICT No. 8.

Lucy J. Priest, teaching,	\$119 75
Josie E. George, teaching,	249 50
J. D. Jones, teaching,	45 50
Gilman Clough, wood, and sawing,	24 75
S. & S. S. James, teams,	13 75
H. D. Lord, teams,	1 50
G. H. Dudley, repairs,	3 50
Daniels & Co., repairs,	1 10
Brewer & Tileston, books, stationery,	1 25
L. W. Mason, books and stationery,	7 00
L. B. Peck, books and stationery,	70

\$468 30

DISTRICT No. 9.

C. J. Darrah, teaching,	\$172 50
Cleora E. Bailey, teaching,	130 00
Annie E. Mellen, teaching,	118 50
J. D. Jones, teaching,	45 50
I. T. Webster, teams,	4 60
S. & S. S. James, teams,	14 00
H. C. Tilton, books and stationery,	5 28
Brewer & Tileston, books, stationery,	1 25
L. W. Mason, books and stationery,	7 00
L. B. Peck, books and stationery,	70
Charles Clough & Co., repairs,	12 50

John Jacobs, repairs,	\$5 00
G. F. Boshier & Co., chairs,	2 25
H. C. Dickey, wood, and sawing,	26 00
	<hr/>
	\$545 00

DISTRICT No. 10.

P. P. Parker, teaching,	\$260 75
C. J. Darrah, "	168 00
Lucia Cutler, "	373 75
M. A. Stevens, "	354 00
Sarah D. Lord, "	354 00
Laura J. Hamblett, "	356 50
Alice G. Lord, "	180 00
I. S. Whitney, "	80 00
Gilman Clough, wood, and sawing,	132 00
Haines & Wallace, " "	9 75
J. Straw, " "	8 50
W. H. Young, " "	3 00
J. O. Adams, " "	4 50
H. H. Ladd, clock, " "	9 00
Z. Harvey, care of rooms,	175 14
S. & S. S. James, teams,	9 00
J. P. Brock, stoves,	17 00
H. C. Tilton, books and stationery,	7 53
Brewer & Tileston, " "	3 75
I. S. Whitney, " "	1 50
L. B. Peck, " "	1 90
J. H. Thurber, atlas,	15 50
H. D. Lord, posting warrant,	1 00
G. B. Fogg, repairs,	38
H. H. Noyes, "	10 25
L. M. Greene, "	3 00
W. H. Young, cleaning vault,	10 00
E. P. Richardson, insurance,	21 00
	<hr/>
	\$2,570 70

DISTRICT No. 11.

Amos Wright, teaching, . . .	\$511 00
Nellie J. Sanderson, " . . .	107 00
Fannie E. Porter, " . . .	249 00
I. S. Whitney, " . . .	40 00
S. & S. S. James, teams, . . .	9 00
Eaton & Jobert, teams, . . .	1 00
H. D. Lord,	50
Daniels & Co., hardware, . . .	1 71
Elijah Stearns, wood and repairs, . . .	14 49
H. K. Tilton, " " . . .	45 19
C. Clough & Co., " " . . .	6 00
H. C. Tilton, books and stationery, . . .	3 08
L. B. Peck, " " . . .	1 15
Brewer & Tileston, " " . . .	1 75
I. S. Whitney, " " . . .	50
Mason & Hamlin, " " . . .	9 00
J. H. Thurber, atlas,	15 50
A. K. Emery, repairs,	3 05
G. H. Dudley, "	4 12
J. G. Edgerly, paid for cleaning house, . . .	85
	<hr/>
	\$1,023 89
	<hr/>
	\$40,759 19
Balance to new account,	54 61
	\$40,813 80

H. R. CHAMBERLIN,

Treasurer.

MANCHESTER, Dec. 20, 1867.

The amount appropriated for schools the past year was \$32,000.00, but at the close of the Fall Term \$6,000.00 were added, making the entire appropriation for the year \$38,000.00. Of this amount \$3,500.00 was expended for

bills previously incurred, making the current expenses of the year \$34,500.00.

The appropriation for the coming year will need to be larger, in order to sustain the schools already in operation and provide for others that must necessarily be formed.

The amount expended for schools in this city is much larger than it was a few years since, but still our schools are not so expensive as those in other places of the same size, as will be seen by the tables which are appended to this report.

We shall be obliged to employ during the coming year seventy teachers, and it may be seventy-five.

To pay these teachers the salaries they have had the past year, which have not been as high as in most places, and to meet the expenses ordinarily incurred will require an appropriation not much less than \$40,000.

This amount would make the rate per scholar less than \$10.00 on the number attending our schools.

REPORT OF COMMITTEE ON PRIZES.

At a late day in the Fall Term of our city schools, the undersigned were appointed by the Board of School Committee, to award the "Carrier Prizes," to scholars in the High School, and having attended to the duties assigned us, would submit the following

REPORT.

For the highest average in scholarship and deportment—
by the girls.

1st prize to Nora R. Blood.

2d prize to Mary A. Buzzell.

3d prize to Maria F. Kidder.

By the boys.

1st prize to Charles A. Carpenter.

2d prize to James H. Pettee.

3d prize to John M. Knowles.

For the best reading by the girls.

1st prize to Mattie P. Pinkerton.

2d prize to Mary A. Verity.

3d prize to Ida Knowles.

Mr. Currier made provision for only two prizes for excellence in reading; but the Committee were so highly pleased with the performance of Miss Ida Knowles, that they awarded her a "gratuity" from funds furnished by themselves.

For the best declamation by the boys.

1st prize to Charles L. Frost.

2d prize to Melville L. French.

The Committee were so favorably impressed with the effort of Charles A. Carpenter, that they make honorable mention of his name in this connection. Perhaps, in justice to Melville L. French, we ought to state in his behalf, that owing to his indisposition we did not hear him under so favorable circumstances as we did the rest of the contestants for the prizes in declamation.

For the best composition.

1st prize to Charles Kimball.

3d prize to Martin Kellogg.

The Committee very much regret that so few compositions were submitted to their inspection. Preparing compositions we regard as a very important branch in the High School, as it tends to exhibit the real ability or proficiency of the scholar, more fully than any other exercise. The limited number of compositions may be accounted for by the lateness in the term when the subjects were given out, and the pressure of duties incident to the near approach of the Annual Examination.

For the best specimens of penmanship.

1st prize to Martha J. Boyd.

2d prize to Joseph Batchelder.

From the seventy-one specimens of penmanship presented, more than fifty were rejected on the slightest examination. This fact impressed the Committee with the importance of bestowing more attention to writing in the grammar schools, or else giving it a place among the other branches in the High School. Eight or ten of the specimens before the committee were highly creditable. We would make favorable mention of the specimens exhibited by Charles Haines, Belle Mack, Mattie Pinkerton and Hattie Child. In this list we should also include one or two other names, but have no means of determining to whom the specimens belonged.

For best spelling.

1st prize to Nora Blood.

The prizes awarded for the highest average in deportment and scholarship, were determined by the daily records kept in the school, and not upon the judgment of the committee. The rank of some, beside those receiving the prizes, was praiseworthy. Of those entitled to honorable mention, we would name Martha J. Boyd and Emma Cross. Several others had an excellent record.

Your Committee have reason to believe that their decisions were generally satisfactory to pupils and parents.

If the Hon. Moody Carrier proposes to make the distribution of prizes a permanent matter, we would respectfully suggest that the awards be bestowed on the deserving parties in the form of medals, they being, in our estimation, more appropriate and useful, than specific sums of money. As keepsakes, medals are far preferable to currency or

“greenbacks.” Judging from the results of the past two years, we think we may safely say, the “prize system” has been productive of a healthy competition, and merits approval and continuance.

JOSEPH KIDDER,
JOSEPH E. BENNETT,
L. B. CLOUGH,

Committee.

MANCHESTER, December 26, 1867.

PRIZES.

The prizes offered by the Business College, were awarded as follows:—

FOR FULL SCHOLARSHIPS:

To Charles A. Carpenter, of the High School ;
George I. Aldrich, of the North Grammar ;
Frank Catchins, of the South Grammar ;
Michael Morrissey, of the Park st. Grammar.

FOR SCHOLARSHIPS IN THE WRITING DEPARTMENT:

To Martha J. Boyd, of the High School ;
Ina Avery, of the North Grammar ;
Maggie Chase, of the South Grammar ;
Philip Clifford, of the Park st. Grammar ;
Jennie Graham, of the Piscataquog Grammar ;
Nettie F. Stevens, of the Amoskeag Grammar ;
B. F. Stark, of District No. 1 ;
Charles A. Guilford, of District No. 3 ;
Francena Moore, of District No. 4 ;
Ida M. Hartshorn, of District No. 5 ;
Ella Webster, of District No. 6 ;
Fred. F. Hall, of District No. 7 ;
Henry C. Young, of District No. 8 ;
Rebecca George, of District No. 9.

The number of pupils who graduated from the High School at the close of the Fall Term was 15, viz. :

FULL COURSE.

Nora R. Blood,	Mattie P. Pinkerton,
M. Theora Flanders,	Charles A. Carpenter,
James H. Pettee.	

LATIN AND ENGLISH.

Emma F. Bean,	Isabelle L. Hall.
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FRENCH AND ENGLISH.

Mattie S. Miller,	Lizzie H. Patterson,
Ella M. Mitchell,	M. J. Annie Stevens.

ENGLISH.

Emma F. Soule,	Melville L. French,
J. Edward Currier,	Roland C. Rowell.

The following list contains the names of those teachers who have served in the different schools of the city within the past year:—

HIGH SCHOOL.

Principal—William W. Colburn ;
 Assistant—C. Augusta Gile ;
 “ Mary E. Clough, 2 terms ;
 “ Emeline R. Brooks, 1 term.

NORTH GRAMMAR SCHOOL.

Principal—Frank W. Parker ;
 Assistant—Emma A. H. Brown ;
 “ Betsey A. Ambrose ;
 “ Sarah E. Copp, 2 terms ;
 “ Martha B. Dinsmoor, 2 terms ;
 “ Hattie G. Flanders, 1 term ;
 “ Mattie R. Kidder, 1 term.

SOUTH GRAMMAR SCHOOL.

Principal—Isaac L. Heath ;
 Assistant—Lucretia E. Manahan ;
 “ Hannah A. Slade ;
 “ Rebecca B. Gove.

PARK STREET GRAMMAR SCHOOL.

Principal—Thomas Corcoran ;
 Assistant—Mary Scholastica.

INTERMEDIATE SCHOOL.

Principal—Joseph G. Edgerly, 1 term ;
 “ Elbridge D. Hadley, 1 term ;
 “ Samuel W. Clark, 1 term ;
 Assistant—Ella F. Minot, 1 term ;
 “ Rebecca Hall, 1 term.

WILSON'S HILL GRAMMAR SCHOOL.

Nettie E. Dunbar, 1 term ;
 Hattie L. Jones, 2 terms.

MIDDLE SCHOOLS:

- No. 1. Sarah J. Green ;
 “ 2. Mary L. Sleeper ;
 “ 3. Nancy S. Bunton ;
 “ 4. Julia A. Baker ;
 “ 5. Lottie R. Adams ;
 “ 6. Annie E. Smith, 1 term ;
 “ Nellie J. Sanderson, 2 terms ;
 “ 7. Lizzie P. Gove ;
 “ 8. Ellen B. Rowell ;
 “ 9. Mary Agatha, 2 terms ;
 “ Mary O'Brien, 1 term ;
 “ 10. Annie M. Bernard ;
 “ 11. Catharine M. Sebastian, 2 terms ;
 “ Mary Vincent, 1 term ;
 “ 12. C. Augusta Abbott.

PRIMARY SCHOOLS.

- No. 1. Mary E. Ireland ;
 “ 2. Emily J. Parker ;
 “ 3. Georgianna Dow ;
 “ 4. Anstrice G. Flanders ;
 “ 5. Addie L. Hutchinson ;
 “ 6. Julia A. Clay ;
 “ 7. Carrie E. Reed ;
 “ 8. Marianna Clough, 2 terms ;
 “ Martha B. Dinsmoor, 1 term ;
 “ 9. Mattie R. Kidder, 2 terms ;
 “ Cleora E. Bailey, 1 term ;
 “ 10. Mary A. Richardson ;
 “ 11. Helen M. Morrill ;
 “ 12. Mintie C. Edgerly ;
 “ 13. Abbie E. Abbott ;
 “ 14. Emma A. McCoy ;
 “ 15. Mary Camillus ;
 “ 16. Mary Liguori ;
 “ 17. Mary Louis ;
 “ 18. Sarah Clifford ;
 “ 19. Mary Xavier ;
 “ 20. Flora Campbell ;
 “ 21. Helen M. Hills ;
 “ 22. Annie Murphy ;
 “ 23. Lucy Wheeler.

WARD SEVEN.

Grammar School.

- Principal—Charles J. Darrah, 1 term ;
 “ Philinda P. Parker, 2 terms ;
 Assistant—Lucia Cutler.

East Primary.

- Sarah G. Lord ;
 Alice G. Lord, Assistant 2 terms.

West Primary, or Middle.

M. Antoinette Stevens.

South Primary, or Ungraded.

Laura J. Hamblet.

WARD EIGHT.

Grammar School.

Master Amos Wright.

Primary School.

Nellie J. Sanderson, 1 term ;

Fannie E. Porter, 2 terms.

RURAL DISTRICTS.

- | | | |
|-----|----|------------------------------|
| No. | 1. | Sarah A. Preston ; |
| " | 3. | Elbridge D. Hadley, 1 term ; |
| " | | Katie L. Porter, 2 terms ; |
| " | 4. | Mary J. Reid, 2 terms ; |
| " | | Rosa L. Pratt, 1 term ; |
| " | 5. | Henry T. Rand, 1 term ; |
| " | | Fannie M. Smith, 2 terms ; |
| " | 6. | Hattie L. Jones, 1 term ; |
| " | | Lorenda Webster, 1 term ; |
| " | | Mary J. Reid, 1 term ; |
| " | 7. | Maria H. Hildreth ; |
| " | | Mary B. Lane, Assistant ; |
| " | 8. | Mary J. Priest, 1 term ; |
| " | | Josephine George, 2 terms ; |
| " | 9. | Charles J. Darrah, 1 term ; |
| " | | Cleora E. Bailey, 1 term ; |
| " | | Annie E. Mellen, 1 term. |

MUSIC TEACHERS.

Districts Nos. 2, 10 and 11, I. S. Whitney ;

" " 1, 3, 4, 5, 6, 7, 8 and 9, J. D. Jones.

I desire to call attention to some of the studies pursued in our schools, and to make some suggestions that may not be deemed inappropriate.

WRITING.

A great deal more attention has been paid to this branch the past year than at any previous time. The instruction has been systematic, and the result has been that in many schools, especially in the North and South Grammar, the progress has been truly surprising compared with former years.

An examination of the books written in these two schools, the past year will satisfy any one upon this point. I am confident that but few schools in any place can boast of greater improvement in this branch than can some of ours. It is to be hoped that in all our schools in which writing is taught more attention will be given to it, and the system as taught in the Grammar Schools introduced into all the others.

I know the system is condemned by many, yet *results* show that it is successful, and I know of no better criterion by which to judge.

Much of the labor in this department that has been performed by the principals in the first divisions, the past year, should have been done in the third and fourth divisions, allowing those in charge of the higher divisions time to devote to other branches.

READING.

During the Winter Term Prof. Charles R. Treat was employed by the Committee to give lessons to the teachers in elocution. These exercises were punctually attended by most of the teachers; a considerable degree of interest being manifested.

Sometime in the Spring Term Prof. Mark Bailey delivered a few lectures to the teachers upon this subject. These lectures were also of great benefit to the teachers who availed themselves of the privilege of attending.

The benefit of these exercises has been felt in our schools for the past two terms, and I would recommend that during the coming year some provision be made for lectures in this department, feeling assured that the greater number of our teachers would gladly avail themselves of any opportunity to attend.

It should be obligatory upon all teachers, from the lowest grade of the Primary to the master of the High School, to attend all these exercises, and introduce them into their respective schools. Not enough importance is attached to this study notwithstanding all the efforts that have been made. There is not enough enthusiasm in this department. We have altogether too many poor readers in our schools. In too many instances the lessons are hurried, the words are repeated, and the scholars take their seats, the main object being, to see how much can be read at a time, or how quickly a book can be finished. Too often do we hear the remark from teachers, that the pupils have *read* one book of the series, and desire to take another. If we should allow them this privilege, and permit one book to be taken as soon as they have been *through* with the preceding one, I fear some of our teachers would complete Hillard's whole series in two terms, and that too, before pupils could spell correctly words of two syllables.

In the rural districts especially, pupils each term desire to take a new reader, thinking they have made wonderful progress if they can read in a larger book. Something must be done to correct this fault; and it is my earnest desire that when our course of study is revised this subject will receive consideration, and a stop put to this incessant clamor for higher reading books. Let teachers, especially

those in the lower grade, practice their pupils more upon the elements. Let the pupils have more practice in articulation and pronunciation, even if no reading lesson in the book is assigned for a number of days. Then when they read pieces from the book they will be able to spend more time upon the "expression."

I know there is danger of going to the other extreme and giving too much attention merely to the sounds, etc., but judicious teachers will avoid either extreme.

Reading lessons should be short and thoroughly studied.

In the examination of teachers we should make reading more prominent, thereby giving it more prominence in the schools.

More attention should be given to it in the High School, even if some other studies are neglected, or taken entirely out of the course.

Hillard's Readers, which were introduced last spring, are giving good satisfaction, and I trust the subject of changing readers will not soon be revived in this city.

SPELLING.

This branch has received in many schools considerable attention for the past year, and good results have been obtained.

A thorough examination of the classes in the High and Grammar schools will convince any one of the necessity of a more rigid drill in this branch.

This deficiency can be traced back to the Middle and even to the Primary Schools.

Teachers in these schools have not been to blame in this matter, but the blame lies with us who have required them to be teaching arithmetic and geography, when the pupils should have been reading and spelling.

It seems to me nonsense to compel a child to spell and

define a number of words of whose real meaning he has no more idea than of *Radii vectores*.

Because words are defined in the speller it is not necessary that the pupils commit those definitions to memory, unless they have some idea of the meaning of the words contained in the definition.

If the meaning of some of these definitions were explained, in language comprehended by the pupils, by far better results could be obtained.

All of us are well aware that the spelling exercise, if conducted orally, is oftentimes a mere matter of *guessing*, pupils being allowed to try the words until they have *guessed* correctly.

Words should be pronounced to the classes as they are generally pronounced, and not in such a manner as to indicate to the pupils the correct method of spelling.

ARITHMETIC.

In past years the complaint has been that this study has occupied too prominent a place, but at present I think it is receiving no more than its due share of attention.

In written arithmetic the classes have generally appeared well, the examples have been readily solved and satisfactorily explained.

Possibly in some instances the reasons have not always been given, the question *why* not asked often enough, but the progress in this branch has been commendable.

In mental arithmetic, in my opinion, the instruction has been good.

I may disagree with many on this point, but it seems to me that a practical knowledge of the subject can be obtained without obliging pupils to commit to memory long examples and solve them in a particular way.

I question the propriety of drilling a class, for half an

hour on four or five questions, which every member of the class knew perfectly well before the recitation ; if, as it has been expressed, this can be called a recitation.

It may be a good exercise for the memory, but I very much doubt, if the pupils acquire by this exercise much useful knowledge, of the nature and relations of numbers.

The examples may be repeated with fluency after a long drill, and if they *were* properly learned and correctly understood *would* prove of great benefit, but let us not compel pupils to repeat sounds which to them have no meaning.

Original examples should frequently be given, and accuracy and rapidity combined.

Examples similar to those of the book should be given, and in this, as in all studies, pupils should be taught to depend upon themselves, not thinking the only object of the recitation is to repeat the words of the text-book *verbatim*.

The phraseology of the examples can be changed, as well as the numbers, until the pupil can readily solve difficult questions, even if they have not been drilled upon them for days.

Both in written and mental arithmetic the reasons may be repeated so often that some pupils who do not understand them can learn them by *rote*.

But I think that arithmetic, as taught in our schools, is well understood by the scholars, who are led to reason for themselves.

Walton's Tables are proving of great value in our schools, and I trust they will be used in every school above the primary grade.

GEOGRAPHY.

In this branch there has been during the past year considerable enthusiasm manifested.

The results in this department in many instances have been very satisfactory, but still teachers must bring them-

selves out of the old beaten track, thereby creating more of an interest in the study. The time has passed when a pupil was thought to know enough of geography if he could give the boundaries of several states, repeat the names of the capitals twice in a sing-song tone, name the islands in the Pacific ocean, and tell the direction of Pompanoosuc from Mink Brook.

Scholars must understand something of the physical features of the country, the character and occupations of its inhabitants, and exert their reasoning powers to account for the diversities in different localities.

The memory should not be burdened with dry details, but the more prominent facts should be set before the pupils, and these facts combined with other important facts by which method a fair knowledge of the subject may be obtained.

In the higher grades, physical geography has been successfully taught.

In the Primary Schools, I have discouraged as much as possible the use of the text-book, feeling satisfied that better results could be obtained from oral instruction than by confining pupils to the book.

I have found that those teachers of the Primary Schools who have in a measure discarded the use of the text-book have been most successful.

I think it would be better not to require a text-book on geography in the Primary Schools, but allow the teachers to give oral instruction, thus familiarizing the pupils with such topics as will interest them.

This would be preferable to the plan of compelling children at an early age, to commit to memory a mass of — to them — unintelligible facts, the failure to do which, causes them to be reprimanded, whereby they become discouraged, and acquire a strong dislike for the study, which it will take years to eradicate.

Mitchell's Geographies were introduced into all our schools early in the fall, but a large body of teachers having petitioned for Guyot's, some schools have been allowed to use Guyot's Intermediate, as an additional text-book. The book has not been in use long enough yet, for me to speak of its merits or demerits.

The subject of map drawing, is at the present time receiving special attention, and the efforts of the teachers in this direction are deserving of commendation. I am confident that a good degree of success is attending their labors. We must supply our schools better with maps and charts, if we desire to have geography successfully taught.

HISTORY.

This study has not been made so prominent in the course as it deserves to be. Especially is the study of the history of our country important at this time, when we consider the rapidity with which for the past few years it has been written.

It is not sufficient that pupils read a portion of the history of our country, or that a few of the most prominent facts are impressed upon their minds—they should be familiarized with the different periods of our history, understand the causes of the events which have transpired in our country, and be conversant with those events, and those issues, that have convulsed our nation, threatening to overthrow our blood-bought institutions.

I would have the children in our schools feel that this age is not inferior to the past; but that "We are living, we are dwelling in a grand, a glorious time."

A scholar entering one of our Primary schools, and passing through the various grades to the High School, pursues the study of geography from seven to eight years, while less than two years is allotted to history.

Hence, I would suggest that the course of study be so arranged that at least one year in the Grammar school, now devoted to geography, be given to this study.

Let the classes have a few reading lessons from the history, if there is no other way to study it.

GRAMMAR.

In this branch, I am compelled to say, there is great deficiency. I fear too little attention has been given to it, from the fact that it has been regarded as a dry study, and that teachers have crowded their pupils in other studies where more of a display might be made, to the neglect of this branch; besides, in our course of study, too little time is allotted to it.

I was connected with the public schools of Manchester, between six and seven years, and, during that time, I noticed that nearly every branch of study, excepting grammar, at some time was made a hobby by some teacher or teachers; but I am not aware that ever this study has been deemed of sufficient importance to have become a hobby of any one.

Analysis and parsing, especially the latter, have been too much neglected. This may be owing, in part, to the fact that such a short time is devoted to it, according to the present arrangement of our course of study, rendering it necessary to slight this branch.

As I have suggested with regard to history, let more time be devoted to it, either in the Grammar or High School. I would not say that the technical rules of grammar need another year's study, but that more time should be given to the study of the English language in some form.

Let teachers carefully observe the use of language while pupils are reciting, thus making the correct use of the English language a matter of habit. Incorrect expressions

should be carefully noticed and corrected at the time, the pupils understanding the reason of the correction. Teachers in the lower divisions, may do a great deal in this department, by paying a little attention to these matters while pupils are repeating long definitions in geography, or solving examples in mental arithmetic.

PHYSIOLOGY.

This is studied, I am informed, in the spring, and consequently I have had no opportunity to judge of the manner in which it is taught.

I have heard nothing said with regard to it, and indeed if I had not noticed it in the list of studies I should hardly have known it was a study in any of our schools. I call the attention of the Board to this subject, as some action may be deemed necessary with regard to it.

VOCAL MUSIC.

This question has received so much attention in former reports that little need be said with regard to it at this time. I think but few will question the benefit arising from the practice of singing in our schools. Besides the benefit derived from a knowledge of music, it certainly is of great value as a means of discipline. In some places such importance is attached to it that candidates for admission to the High School are examined in this branch as much as in arithmetic or grammar.

At our last annual examinations the schools with one or two exceptions appeared as well in this department as in any, reflecting great credit upon the music teachers. More instruction was given in this branch during the Fall Term than in previous years, in consequence of there being no festival at the close of the term. By this arrangement the music teacher in District No. 2 gave his attention to *all*

the schools instead of preparing a *few* for an exhibition; and what was lost in display was made up to the pupils of the different schools. I leave it for others to decide which plan is more in accordance with the interest of the schools.

The number of schools in Districts Nos. 2, 10, and 11, is now so large that one instructor cannot visit each of them weekly. An additional instructor must be employed, or some of these schools must be omitted. I make the suggestion for the consideration of the Board.

PHYSICAL EXERCISES.

These exercises have been introduced in some form into nearly every school in the city. In some schools a certain amount of time is devoted each day to these exercises, while in others they are taken up as inclination or circumstances permit. There has been complaint that in some schools the practice has been carried to excess, much of the time that should be devoted to study and recitation having been occupied with these exercises.

While I would advise and even insist upon some physical exercises daily in each school, I would have them so conducted as not to interfere with the regular school duties. Anything, no matter how important, can be so overdone as to bring disrepute upon what is in reality for the good of the schools, and defeat the object at which we aim. But I am strongly convinced that there is need of more physical exercise in our schools, especially in the lower grades.

It is of incalculable value when rightly managed, as regards the discipline of the schools, in addition to the benefit to the health of the pupils. A great part of the ill health and disordered nerves which is ascribed to over study, is more properly chargeable to a neglect of physical exercise, and poor ventilation both at home and at school.

SCHOOL DISCIPLINE.

As this subject is attracting so much attention in other places it may not be deemed inappropriate to speak of it at this time. There are schools in our city into which I should be pleased to introduce strangers, feeling satisfied that the order and discipline of these schools would always be such as to reflect credit upon our educational system.

On the other hand, there are schools into which I should not be so anxious to invite every one, fearful that if they were of a nervous temperament their nerves would become disordered.

There are many obstacles to the success of a school with which teachers are obliged to contend. The blame lies partially with parents, too many of whom are indifferent with regard to the school, allowing the most trivial excuse to keep children from school, and often encouraging in them a rebellious spirit which too often manifests itself in the school-room.

Many appear to have no just appreciation of the value of education excepting as it can be weighed in scales, or measured with tape, regarding all the efforts to cultivate the faculties of the young, and train them for the higher duties of life, as so much time squandered. Because some have risen to positions of usefulness with but little education, it is argued that all that is needed for success is a little elementary instruction.

Scholars surrounded by such influences cannot be expected to progress rapidly, hence parents should take especial pains to see that their children are at school unless extraordinary circumstances prevent, and that they are taught at home to rightly appreciate the advantages and the blessings of education.

I am happy to say that many parents in our city have a just view of this matter, many whose early education was

extremely limited but who are desirous that their children should have the benefit of our schools. Such parents extend to teachers their hearty sympathy and coöperation, and endeavor to encourage and sustain them.

But notwithstanding all that has been said with regard to the sentiment of community, or the influences surrounding scholars, the discipline and character of a school depend upon the teacher. An enthusiastic, faithful teacher will overcome many of these obstacles. Such teachers will labor to gain the confidence of their pupils, without which, they cannot hope for success. No one can be expected to be free from errors, or to bear at all times an unruffled temper; and certainly in a school compounded of restless, mischievous boys and girls, we must not expect a teacher to be free from the common errors of humanity. Yet, there are mistakes liable to be made in the school room, and against which it may be well to caution teachers, especially those lacking experience.

I think all will admit, that one of the most important things for teachers, is to be able to govern themselves before attempting to govern others. Annoying circumstances will constantly arise in the school-room, demanding instant thought and instant action, and teachers should be careful that a hasty decision is not made, which, upon reflection, will appear unwise and injudicious, and which may tend to injure their influence in the school.

Again there is great danger of governing too much, and too much caution cannot be used in this respect. "That is the best government which governs least," is as true in the school as in the state.

In some schools there is altogether too much machinery, too many regulations for the good of the schools. The rules and regulations of such schools, if published in one volume, would compare favorably in size with the Revised Statutes of New Hampshire.

Nearly every conceivable offence is enumerated, and a special penalty attached. If pupils should commit to memory all these regulations, no doubt it would be a good exercise for their memories, and if printed, these rules would take the place of a reading book.

Whenever one of the petty, foolish rules is broken, a check or a scolding follows, according to the degree of wickedness attached to the violation. In this way, the school is in a constant irritation, the pupils fearing that some regulation may be violated, and they subjected to the wrath of the law-maker.

So much machinery is not needed: there should be but few regulations, with no specific penalties. Those teachers who talk much, do not always talk wisely, and whenever there is much threatening or much reference to punishment, there is not generally the best discipline. Scholars will soon learn how much liberty they can take, and that, too, without being reminded every half hour of a future punishment. Promising a child that after he has received a certain number of checks, or demerits, no matter for what offences, he shall be punished, is about the same as "knocking a chip off the shoulder," in order to "commence a fight."

If a scholar disobeys, and the disobedience deserves punishment, either punish him or let it pass, and not ask him to repeat the offence four or five times, with the promise of a chastisement.

The peculiar character of each pupil should be studied, that the discipline may be to individuals, as there is great diversity even in the same school, and the same course will not answer for all, any more than the same medicine will for every disease.

Corporal punishment should not be expressly forbidden; but it is no indication of a good disciplinarian to be obliged to frequently resort to the rod, after one has taught for some time in the same school. It will answer when a

teacher first enters a school where pupils are disposed to be rebellious; but he should punish at first, so that the offenders will not care to repeat the offence, thus avoiding a continual use of the rod. While speaking of school discipline, I would say, that although I regard "order as Heaven's first law," yet there is a degree of stillness which is not at all desirable in the school room, but on the other hand, is deserving of condemnation.

A certain amount of motion and of noise cannot be prevented in school, because, to prevent it, would be to disregard the laws of nature, and place upon pupils a painful, and unnatural restraint. The noise of a school which is uncontrolled, where there is no system whatever, is quite different from the motion in a school where pupils are earnestly at work.

Perfect quiet for a long time, in a Primary school, for instance, is something which should not be tolerated, unless the children are idiots.

This whole subject is one upon which much might be said, but I leave it for the consideration of others.

It seems to me that the proper method is to have but *very few* rules, but require a prompt obedience to those. The teacher can then decide whether or not punishment is needed, and can discriminate between those who wilfully disobey, and those who with no evil intention commit an error.

COURSE OF STUDY.

As a general thing, pupils in our schools are pursuing studies which are in advance of the maturity of their minds, and hence many of their studies are not thoroughly understood. In the first place, they enter the Primary schools at too early an age, and are crowded through the other grades before they really understand the subjects taught. If we notice the course of study, as at present arranged, it will be found that in too many of the schools, more especially in the

Grammar, too many studies are pursued at the same time. A pupil in the Grammar school, if he wishes to complete the course in four years, must have daily exercises in written and mental arithmetic, geography, penmanship, reading, spelling, and music.

In the higher divisions, physiology, grammar, and history are added, and declamations and compositions are required during a part of the course. Thus six years' labor is required to be performed in four. With all these studies there is not sufficient time to prepare each recitation, and I do not think it strange that many scholars become disheartened in the attempt.

Of course teachers feel that they must go over the prescribed course, assigning lessons in such a manner that the studies will be completed in the allotted time. The consequence is that many complete the Grammar-school course and enter the High School very poorly prepared. In some cases I have advised teachers to omit for a few weeks altogether some of the studies, that sufficient attention might be given to the others; at other times to have one study one day and another the next, thus alternating between the two. Neither course will remedy the difficulty where so much work is laid out, and some revision of the course of study will be necessary in this respect.

Another trouble is that there is nothing definite as to what teachers of certain grades are expected to teach. In spelling, for instance, the same book is used in the Primary, Middle, and Grammar schools, and nothing is said as to what portion of the book scholars in the different grades shall be expected to study. One Middle school may adopt one course, taking a certain part of the book, a second another course, and a third a course different from the other two. Scholars from these three different schools enter at the same time the same division of a Grammar school, and any one can easily understand that the teacher in the Grammar

school must labor a long time to harmonize the conflicting elements.

The same is true of music. We require teachers to spend at least ten minutes a day practicing upon the chart; but the Primary schools may under this rule practice upon just the same exercises as the High School. Each grade should have a definite amount of labor to perform in that department, not leaving it optional with the teachers as to what the pupils shall do. If at the examination of schools the pupils are deficient in what is expected of pupils of that grade, hold the teachers responsible for it and there will not be any necessity for continually passing votes requiring so much time to be spent each day on the music chart. Then I think no teachers will say that they are not employed to teach music or that they have not the time to spare for this exercise. This subject I refer to the Committee on Music, hoping that they will report some definite plan.

The same remarks as regards something definite for each grade will apply to all studies. There certainly will be those in every class who will progress more rapidly than the class according to the programme of study, while there always will be those who will lag behind. Our course of study must be so arranged that it will be adapted to the capacities of the average, yet, if there are those who can outstrip in some department, let them have extra time and advance even if they are not fully up to the standard in some one particular branch. As much as I advocate a regular programme of studies, I cannot believe in that system which will not allow a pupil to go outside of a beaten track; which refuses assistance to inquiring minds through fear that the regularity of a school will be disarranged. Teachers should ascertain the peculiar difficulties with which pupils have to contend, and assist in removing them.

Certainly most of the instruction must be given in classes,

but there are times when individual pupils need assistance. Pupils should be encouraged to seek assistance, to ask questions on all suitable occasions, and not answered in such a manner as to chill their life-blood, or repress their ambition.

Allow me, at this time, to express my disapprobation of the practice of forbidding pupils to ask only a certain number of questions within a limited time, as there may be many subjects upon which they desire information, and it is the duty of every instructor to render all the aid possible.

There are subjects connected with the recitation upon which more light is needed; subjects not fully explained in the text-book, and pupils should be encouraged to go outside of the accustomed routine and think for themselves. Many a pupil who might have made a fair scholar if he had been encouraged to pursue his investigations, has been chilled by the reply of an unfeeling teacher. It oftentimes happens that a pupil in the class does not fully understand the explanation, but a few words from a teacher at another time will set the matter right.

What I think is needed is a course of study arranged so that teachers of all grades will know definitely what is expected of them; also arranged so that pupils will not be compelled to study so many branches at the same time, giving teachers opportunity to render assistance to individual pupils. I would not have the course so arranged that pupils will not be obliged to study but little, for I believe in the old maxim, "There is no royal road to learning." Scholars should not be helped over difficulties which they can overcome themselves. But there is a vast difference between the efforts of a scholar who is struggling with something that can be mastered by patient and persevering labor, and the vexations incident to striving to encounter something beyond his capacity. Scholars must labor, must meet with difficulties and overcome them, if they would be

scholars; but let their studies be so arranged that there will be some time for them in the higher grades to devote to miscellaneous reading. If they have not this time for other studies, but are compelled to spend all their time on the text-books, they will become mere machines, and not the vigorous men and women that our country needs.

But after all that I have said with regard to crowding pupils in our schools, I would not have parents think that all the sufferings of their children are occasioned by severe study, or close confinement in the school-room. I know it is quite common at the present day to attribute everything in the shape of disease that exists in community, to excessive study in our schools. Has any child a pale face! it was caused by hard study. Is there a consumptive in our midst! she pursued too many studies while at school. Is there a fever flush upon the cheek of any pupil! long lessons in grammar and algebra caused it.

Children spend less than one-seventh of their time in the school-room. Hence, some of the physical debility among pupils may be traced to other causes. I can express myself no better upon this subject than by quoting the following: "There are many things in the household discipline and culture of our community which seriously affect the welfare and condition of the child at school. The habit of late hours—the frequenting of places of amusement—the participation in scenes of excitement—the dance, or fashionable *soiree*—the habitual reading of works of fiction, or the popular light literature of the day—the inconsiderate indulgence of the appetite—the exposure, and insufficiencies of dress, particularly of the neck and feet—these, and many kindred enormities of the social and family life, are among the prolific causes of juvenile debility, resulting in mental sluggishness and indifference, if not prostration.

* * * * *

Have we any reason to say that the ague, the fever flush,

or the consumption, that seems to hang upon these young faces, are the result of unthinking teachers remorselessly and wickedly crowding their ability in study? On the other hand, the free and pure air of the school-room, the care and sympathy of the teacher, the knowledge she communicates of the laws of health, the sacrifices which her own hand makes for their neatness, are transmitted from the school-room to improve the home."

These remarks are as applicable in Manchester as elsewhere, and parents should be careful that our school system receives no more blame than it deserves. I trust that the subject of revising the course of study will receive the attention of the Board at the earliest possible moment.

I would repeat what I have before suggested, that geography, as a study, be discontinued in the Primary schools; and that more time be given to the study of the English language in the High and Grammar schools.

All the other points I have suggested I shall mention again at the proper time, but these two I regard as of special importance.

The rules and regulations of the School Committee also need a thorough revision, and not only a revision, but the attention of teachers should be called to them, if need be, more forcibly than heretofore. I find that many teachers do not understand that the rules of the Board are to be carried into effect, but think they are merely printed because it is customary. It is time to dispel this delusion, and insist that each teacher should understand these rules, and carry them into effect. It has sometimes surprised me to hear the remark from teachers that they were not aware that certain things were required, or prohibited, although expressly mentioned in the regulations.

There is a rule requiring teachers to be in their school-rooms at least ten minutes before school commences; another requiring teachers to notice carefully the injury

done to the school buildings, and the appurtenances, including trees, fences, and yards.

It would seem that both of the above regulations are like the liquor law in this and several other States, good enough in theory, but somewhat dead as regards their practical operation.

Another regulation says: "Teachers must at all seasons of the year make the *ventilation and temperature* of their school-rooms an essential object of attention."

If this regulation has been adhered to, allow me to say that ventilation and temperature are imperfectly understood in some localities.

After the rules and regulations are revised, it may be well for us to comply with the law of the State as expressed in the Revised Statutes of New Hampshire, chapter 81, section 10, which reads as follows:

"SECTION 10. The school committee may prescribe suitable rules and regulations for the management, studies, classification, and discipline of the schools, whenever they deem the same necessary; and the same being recorded by the town clerk, and a copy thereof given to the teachers and read in the schools, shall be binding upon scholars and teachers."

PRIZE SYSTEM, AND RANKING SYSTEM.

These matters deserve careful attention, and I fear that I may not make myself fully understood with regard to them. Boston, by a vote of the School Board, has abolished the system of medals for girls, and is contemplating the same disposition of the medals for boys.

It is a question for us now to consider, whether we shall adopt a similar system in our schools.

John D. Philbrick, Superintendent of Boston Schools, while giving his hearty approval to the vote abolishing the medals for the girls, adds: "It is my earnest desire that the Franklin Medals may share the same fate."

I have no desire that my views on this subject should be endorsed by this Board, or by any one else, unless they appear reasonable and conclusive. Neither do I desire to enter upon a protracted discussion of the subject, viewed from my own stand-point; but, will say at the outset, that the objections which I shall urge, are not entirely my own, although I fully endorse them.

The principle of emulation is somewhat too freely resorted to as a motive for exertion. It certainly is not possible to exclude this principle entirely from a school, and it may not be desirable. But a too frequent appeal to it is so liable to overstimulate the ambition of pupils, and excite unpleasant and envious feelings in their minds, that I should wish to see it very seldom employed.

A laudable desire to make the greatest possible attainment in study, and to improve every advantage offered, should be approved and encouraged, but it should never be allowed to degenerate into a mere personal ambition to excel from a love of distinction, or for the sake of reward. No apparent temporary advantage ought, for a moment, to be compared with the injury done to the moral sentiment by an appeal to an unworthy motive, or by anything tending to interrupt the harmony and good feeling which should always prevail among the fellow pupils in a school.

The merits and claims of candidates for the honors, are often so nearly balanced, that a very slight and hardly appreciable difference may turn the scale, and the decision often causes a feeling of disappointment on the one side, and of imaginary superiority on the other, equally without just foundation in either case.

The prize system might be taken out of our system of common school education, and yet leave the principle of emulation in every way in which the most ambitious parent would desire it.

The acquisition of a medal or a prize, does not depend

so much upon the absolute attainments of a pupil, as upon the chance of there being no one in advance of the successful competitor. It does not always presume upon merit in a pupil; a *lack* of it in others will be equally to his advantage. Hence, the medal may be awarded not necessarily because there is any great amount of ability in a school, but because one does not *lack* as much as the others.

In awarding the prizes for improvement in writing in the schools of this city for the past year, the writing books sent us from some schools showed no signs of improvement. Indeed it was a question with myself, as well as with others, whether the prize should not be awarded to the one who had *retrograded* the least.

Still a prize was to be awarded in such schools as well as in the North and South Grammar schools, where the improvement of many scholars really deserved the highest commendation, and where it was difficult to determine, who, out of ten scholars, had made the most improvement.

There may be schools where *every* pupil deserves a prize, and others, where not a *single* pupil deserves any sort of a prize, but according to the system, the leading pupil of each one is to have the honor.

Another forcible objection to this system appears, when we regard it as a source of motive to study. It is limited at the outset to a very small fraction of those to whom the competition is open; hence, its benefits or its influence is limited to this small number. To the remainder of the so-called competitors, it must be a positive discouragement rather than a spur to effort. Being a fictitious and arbitrary influence to study, and being surrounded by circumstances which render even that influence narrow and partial, it cannot but be hostile to the *natural* motives which may come equally near to all.

If the medal system is relied upon to encourage study, these natural motives must be left in the back-ground, and

the motive employed is confined chiefly to the brightest, — who need it least, — while the dull ones who need the most encouragement, are left to plod on by themselves. If it is said that “wise teachers make little reference to the motives which the medal furnishes,” the reply is — depending upon the same premises for judgment — wiser ones make still less, and the wisest, none at all.

Then why tempt teachers in this respect? It may be argued that while the quicker pupils alone, are chiefly prompted by the hope of a prize, there yet remain sufficient inducements in the natural rewards of study, to meet the needs of the duller.

If these inducements are sufficient for the duller, certainly they will be for the abler. The *natural* rewards of study should be the chief motive to exertion, not fictitious and arbitrary considerations. We cannot improve on these awards by thrusting them in a great measure out of sight, and substituting for them partial and unequal awards.

Everywhere in human life, effort, qualified by the elements of capacity and fidelity, brings its just reward. Success is not limited to one in twenty, but is attainable by twenty in twenty. To be sure, success with its consequent honors is attained in unequal measures, but it is not complete success, as the winner of a medal might imagine, nor total failure, as the lowest in the class might be compelled to believe. There are various degrees of success, presented in no invidious form, but each standing equitably on its own basis.

A prize or a medal is bestowed either as a reward, a record of success, or as a motive to exertion. As a positive reward I question whether many will defend the system. As a record of success it fails, as it is simply the record of a personal triumph in a particular case. The one who wins a medal in one school might in another school, competing with other pupils, with the same effort, rank the lowest.

Hence I confess my inability to see how it can be a record of success. As a motive to exertion it is confined to a few while the others are positively discouraged. The natural motives that might equally reach all are thrust out of sight.

Did space permit I would say more upon this subject, and express my views more fully and I trust with more force. But I leave this part of the question to discuss the ranking system, which is intimately connected with the foregoing.

This includes the check and credit system, and altogether is a question so broad that I hardly know how to approach it. I do not wish to have the Board, or any one interested in our schools, accept my views on this subject, and lest what I might say might be misinterpreted by those who think I am too strongly prejudiced against the system, I will quote from others, that the question may be discussed somewhat independently.

I will however state that my chief objection to the system is that scholarship and deportment are combined in making up the average. Supt. Philbrick, of Boston, in his last report, says: "In our High schools and in most of our Grammar schools, the rank of each pupil is kept by means of checks and credits, or marks for conduct and recitations; and in estimating rank it is usual to combine the marks for scholarship with the marks for deportment. There are several objections to the system as at present managed.

1st. To mark for each recitation is a great tax on the time and attention of the teacher, and diminishes to a considerable extent his direct power of teaching. So far as the teacher becomes a mere hearer of recitations, so far this objection ceases to hold good.

2nd. The difficulty of discriminating with sufficient accuracy to do justice to the pupils.

3d. The tendency of the system to make scholars superficial, as the reward of rank is bestowed for passing the recitation and not for what is treasured up and retained.

4th. It is a perpetual temptation to practice deception, and it is probable that a very large proportion of pupils yield to the temptation sooner or later.

5th. Conduct and scholarship are things totally unlike, and to add together the marks indicating these two distinct classes of merit, to determine the sum total of the merit of a pupil is a proceeding as irrational as that of adding the numbers representing the weight and height of a pupil to ascertain the cubical measure of his corporeal figure. If marks for scholarship were kept distinct from marks for deportment, we should not have so many cases where pupils who have ranked very high in Grammar schools, make a surprising descent when put to the examination for the High school. I have no serious objection to the ranking of pupils in a school according to their conduct alone, if the merits and demerits are estimated with justice. Nor do I object to ranking classes according to their scholarship alone, but it seems to me impossible to combine these two totally dissimilar elements so as to do justice."

To take the case of a higher institution of learning.

William Everett, in speaking of the discipline at the University of Cambridge, in England, says: "It is the grand principle that discipline has nothing to do with college rank. A young man was so notoriously irregular in his attendance at chapel that the whole Faculty of the college were determined to send him away for a term; but as he was expected to take very high rank in an approaching examination, they allowed him, in consideration of that, to remain till examination, and then forced him to "go down at once."

With reference to the check and credit system, the following, copied from the Report of the School Committee of Boston, for 1865, I deem appropriate to this discussion:

"It is to be regretted that the attention of the committee was not called to what has, in some measure, become a

substitute for the birch and ferule," the effort to insure order, punctuality and study, by giving checks and misdemeanors. This evil, there is reason to believe, has grown to alarming dimensions, and it is surprising that any intelligent, discriminating teacher could have been beguiled into its adoption. It is an inequitable method of discipline. It makes no distinction between moral obliquities and accidents. It appeals neither to the reason, nor to the affections, but only to the basest and most venial motives. It neither subdues nor convinces, but simply enforces. It neither guides nor allures, but fetters. It has none of the *virtues* of the old *historic birch*. That inflicted but physical pain; this wounds the spirit. That was a conflict of a moment, in which the victory was of an authority asserted and maintained: this is a continuing conflict, irritating the spirit and growing into moral gangrene. That was a manly hearing and defence, an open discussion of a defined issue; this a one-sided edict of condemnation. That was a punishment inflicted and ended; this a punishment not only inflicted, but continued to modify the rank, and standing, and reputation of a scholar for the entire course of his education. That was demonstrative, patent, easily cognizable in its utmost extent; this is seductive, treacherous, by the frequency of its appliance and the bitterness of its effect, eluding, or apt to elude, the vigilance of the most careful teacher; better a thousand fold that the flesh should bear for an hour or two the wales of a rattan, than that the tissues of these young, tender, susceptible spirits should be thus swollen with a sense of injury, mortification and injustice."

I might quote still further upon this subject, or might discuss the matter from my own stand-point, but I choose to leave it with you. If what has already been said, does not convince you of the evil results of the system, examine still further and I will furnish additional proof.

The business of the school is to fit pupils for active life, and it is for us to consider if the prize system and the ranking system develop those traits of character which will assist them when they come to meet the stern realities of the world. If it can be shown that they are beneficial in this respect, then I will be the last person to object to them, no matter how completely I must revolutionize my own views in this respect. There *must* be some system of marking, but let it be such that the *means* will not appear of more consequence than the *ends*.

As regards recitations, it seems to me that what is clearly in the minds of pupils, previous to reciting, need not be dwelt upon, but that the difficult points should be taken up and made clear. This certainly cannot be done, if every time a scholar fails, another is to supersede him, as pupils will have more regard to rank than to the subject under consideration. The practice of requiring pupils to report themselves, I think must be injurious in its tendency, as it is too much of a temptation to deception: if deception is not practiced, faithful pupils will obtain a low rank, while the unscrupulous will carry away the honors. I think the plan adopted in our High School commends itself for its simplicity and fairness, provided the teachers do the marking not asking the pupils to report their *own misdemeanors*.

I leave the subject, confident that you will agree that almost any plan is preferable to that of continually giving checks and credits, or changing pupils seats whenever questions are not correctly answered.

EXAMINATIONS AND PROMOTIONS.

At the close of the Fall Term, upon the recommendation of the Primary and Middle school teachers, I promoted the first classes of these schools to the next higher grade. I promoted upon the recommendation of the teachers, as I had not been in charge of the schools long enough to know

precisely who were qualified for promotion. I do not feel myself competent to tell, at one examination, who, of four hundred pupils, are qualified for promotion. I object to the plan of promoting only once a year, and then by classes. I do not regard it sufficient that pupils have been a certain time going over a prescribed course, as this gives the indolent an equal chance with the industrious. If the studies of the preceding grade are so well understood that the pupils will be able to thoroughly understand the studies of the next grade, it would seem that they should be advanced. If I am satisfied of this, I care not whether they have been three months or three years in the Primary or Middle schools. I think a class, or a portion of a class, should be promoted whenever the pupils deserve promotion, no matter at what season of the year it may be. I do not at all favor the plan of crowding pupils, but would keep them back until they are thoroughly qualified. The tendency, both among teachers and parents, is to push the scholars along too rapidly, which tendency, I think, should be discouraged. It will be my endeavor to correct this evil as much as possible.

The masters of the Grammar schools have coöperated with me, and have rendered me much assistance in preventing this wholesale promotion for which parents so loudly clamor. I do not wish to be understood as not favoring some particular time when there should be a general promotion. There should be a time each year, or twice a year, when promotions should be made; teachers understanding that at those times they will receive accessions from other schools, and send out from theirs. But I would also have it understood that if a class, or a portion of a class, were nearly qualified at the time the promotions were made, they should not be obliged to remain a whole year before entering the next grade. I think that twice a year—once at the close of the Summer Term, and again

sometime in the Winter Term—general promotions should be made.

As I have already intimated, if we promote by classes, it will give the negligent, idle pupils, those who are absent from one-fourth to one-half the time, the same advantage as the faithful ones, those who attend regularly, and strive to make the school as pleasant as possible. Where we demand qualification, we shall be more likely to have more study on the part of some who will shirk if it is possible to do so. Often, pupils who, from “indisposition,” or “too severe study,” or “close confinement in the heated air of a crowded school-room,” or “some of the thousand ills that flesh is heir to,” find themselves on account of their “prostration,” unable to “pursue their studies,” and “obliged to be under the physician’s care,” are very suddenly restored at the thought that each member of the class must be qualified before advancing. Their strength of body and mind is restored, their step is firm and elastic, the physician’s fee is saved.

A very few were admitted to the High School at the close of the Fall Term. The masters of the Grammar schools recommended but a few, and of the number recommended, only a few presented themselves for examination. It was evident that the studies of the Grammar schools needed another year’s attention. The result is, that the High School for the coming year will be quite small. It is thought by many of our citizens that it is the intention to keep the standard of admission to this school so high that the school will be, unnecessarily, small; thus depriving many of the children of this city of its benefits. The complaint is made that a school-building, which will accommodate three hundred pupils, contains only ninety.

I have examined the course of study in many other places, as well as the questions proposed for the examination of candidates for admission to High schools, and I find

that the standard of admission to our High School is lower than in most places.

I am aware that the number of pupils in our High School is quite small, and it will remain so with the present course of study. If we lower the standard, it will be a High School only in name, as it is not now up to the average. We must either keep the school small, or lower the standard. The question may arise: "Why cannot this city have as large a High School as other places?" The character of our population is such that most of the children leave school even before reaching the higher divisions of the Grammar schools.

In District No. 2, there were last term 1200 pupils in the Primary schools, 600 in the Middle schools, 500 in the Grammar schools, while in the High School there were less than 100. Of those who enter this school, not more than one-fifth complete the course. Many enter and attend one or two terms, merely to say that they have been members of the High School. In all our schools last term there were upwards of three thousand scholars, and the small number of fifteen graduated at the High School.

I call attention to these facts simply because there is so much feeling in regard to the small number admitted to this school. We can change the course of study, and allow those branches which are studied the last year in the Grammar schools, to be taken the first year in the High School, but this only brings the studies in a different place. The pupil will not complete the course any sooner, and the difficulty will be that more would leave school before reaching the second year of the High School course. I am unable to see why it is better to have a three year's course in one school, and five in another, than to have four years in each; and I do not suppose that those who object to keeping the High School so small, would advocate the plan of leaving out entirely what is now the last year's course

in the High School. The only method of avoiding the difficulty—if it is absolutely necessary that the seats in this building should all be occupied—is to omit the studies of the last year entirely, and admit from the Grammar schools one year sooner.

It is a question to be considered, and I trust the studies of the different schools will be so arranged that the schools will meet the wants of our people, without reference to the grading of schools in other places.

I feel compelled to devote some space to the consideration of the subject of examinations. I must say that I regard as decidedly objectionable, the practice of having appointed times for so-called examinations; occasions for which pupils are drilled sometimes for weeks.

As far as the superintendent is concerned, if he has appointed times for examination he will be likely to examine only at those times, whereas, he should make an examination, frequently without any previous notice. There will be much formality connected with these appointed examinations which will lead to the bringing forward of the *best* classes—as he cannot examine all—and he will gain only a superficial knowledge of the attainments of the pupils. In short his duties in this respect are summed up in your regulations, viz: “he shall visit each school as often as his other duties will reasonably permit, and carefully examine into its progress and condition.” My interpretation of this regulation is that he shall have his examinations oftener than once a term. Certainly he can be more thorough when he is intending to make his promotions, but there will be no more formal ceremony than at any other time.

As regards examinations at which parents and others are invited to be present, there is a great liability that they will be more for the purpose of display than to indicate how much progress the school has made. Any one well versed in these matters knows how much time is often spent by a

single class upon a few pages previous to the great day of examination. The beneficial tendency of public examinations is seriously questioned by many; indeed it seems there are decided objections to them. There is much loss of time, and interruption to the regular course of study occasioned by practicing certain classes for such occasions. There is a tendency to put forward the brightest scholars, upon whom an unusual amount of labor has been bestowed. Those of inferior capacity or of less attainments, those who most need the assistance of the teacher, are thereby neglected, because *everything* must be made secondary to examination. No one can fail to see the injustice and criminality of such a course. *Every* scholar, according to our school system, has an equal right to the advantages of the school, to the full benefit of all the means of instruction provided by the *public* money; and it is contrary to the spirit of our common school system that the duller ones must be neglected for a number of weeks, in order that the more brilliant ones may make a "grand show" upon some "grand occasion." Communities are more to blame for this than teachers. The reputation of teachers oftentimes depends more upon the display their scholars make than upon the real *merit* of the school. Hence teachers are strongly tempted, even against their better judgment, to conform their teaching to the kind of examination expected. Some of our best teachers have told me they were obliged to do it, as it was expected, and their reputation depended upon it, but they prayed for the time when their schools should not be judged so much by the number of set questions their pupils could answer upon some subjects with which they had been familiar for weeks. Many parents have said to me that their children were drilled for weeks upon some particular lesson, but this being a part of the *routine* they were not disposed to find fault.

While it is the custom to have these days for shows;

while our teachers understand that their schools will not generally be visited except on these "show" days; while their efficiency will be judged according to the performances of these occasions, instead of by the labor performed for the good of the pupils, so long will teachers continue the practice of drilling scholars for special occasions instead of endeavoring to fit them for life's duties.

Teachers, like others, are expected to give satisfaction to their employers and supervisors, and so long as committees desire these things and are satisfied with them, teachers know what to prepare for examination. The following illustrates this point very lucidly. "How did your examination pass off?" a teacher was asked. "Finely; I knew very well what my committee-man would be pleased with, and was prepared for him." This clap-trap cannot deceive sensible men and women, and we should manage these affairs so as not to excite the derision of those who are capable judges in the matter.

I would, did space permit, like to write pages upon this subject, as I feel that there is no more important subject connected with our school system. I would speak of the object to be gained by examinations, the manner in which they should be conducted, the results of these examinations, and kindred topics, but I defer those for another time.

The question will arise, "Will you have no appointed times for examinations? Must teachers go over the same old beaten track week after week and month after month, the year round, with no variation?" I answer, no; let the exercises be varied, but let them be so conducted that our schools will appear *as schools*, the pupils in them appear as boys and girls fitting themselves for careers of usefulness, and not as puppets prepared for exhibition.

Let parents and all citizens understand that our schools are at *all* times open to them; that teachers at *all* times will be pleased to receive them; that we do not have par-

ticular classes drilled for public occasions, and I think it will not be necessary to prepare an extraordinary entertainment to delight an assembled multitude.

I think parents will be better pleased with the regular school exercises, and induced to visit schools oftener. Many who now visit our schools but *once* a year, and then on these public days, many who think they must visit no oftener, will be more interested with the regular routine of the school. It may be objected that many parents feel a delicacy with regard to visiting schools, and will not do so unless there are appointed times. Let the teachers assign some half day in each term, or if need be, in each month, if thought desirable, at which time the friends of the school can be invited to visit the schools, understanding that it is not a prepared exhibition, but the common, every-day life of the school. This I think will interest the parents as much as the *shows*, and will avoid the preliminary arrangements.

Our school year will hereafter,—a very wise change in my opinion,—close with the Summer Term. This will occur at a season of the year when the classes will be reviewing, when not so much labor can be expected from the pupils.

The last week of the Summer Term might be devoted to exhibitions of the various schools. This need not occupy a great deal of time, and would be an agreeable manner of closing the school year. After the long vacation scholars would return to their schools ready to resume their duties in earnest. I merely suggest that these might be the annual exhibitions,—not because I am much in favor of them, but for the benefit of some who would insist on something of the kind. They would not be very objectionable at that season of the year, although there are objections in my mind to any thing that will give our schools the appearance of display rather than of performing their legitimate work.

I would have it understood that the close of the Summer

Term will be the time for the exhibitions of the various schools, but that examinations—in the true sense of the word—will occur frequently.

I had intended to devote considerable space to the subject of annual festivals, but after what I have already said my views will probably be anticipated. The festivals have occurred at the wrong season of the year, many of the pieces requiring pupils to dress in a manner not at all suitable for November, thus rendering the scholars liable to sickness. To prepare for such an occasion consumes too much time, and as only a certain number of schools can participate in the exercises, the music teacher must necessarily slight a portion of the schools, whereas he is employed to instruct all. In those schools that participate, only a portion of the pupils are expected to have anything to do, and hence the time of teachers, that should be devoted to all the pupils, is spent in preparing a few for this special occasion. Such an exercise requires an expenditure on the part of some parents who are unable to bear the expense, yet who will do it in order that their children may appear to advantage with the rest of the school. There would be no objection to having such a festival occasionally, if too much time was not spent in preparing for it; but there are serious objections to having them at stated times, and devoting from four to eight weeks to the preparation. Generally, those who do not participate in the exercises are the very ones that most need the attention of the teachers, and hence teachers are employed to neglect those that should be taught.

These are my views, in brief, on this subject; not expressed as fully as I would like to express them, fearing that altogether too much space would be required. I hope at no distant day to express myself more clearly upon the subject of examinations, as well as of exhibitions and festivals.

EVENING SCHOOLS.

This subject has been repeatedly urged in the reports of my predecessor, but no definite action has been taken with regard to it. These schools have worked satisfactorily in many places. Superintendents Randall of New York, Buckley of Brooklyn, Divoll of St. Louis, Rickard of Chicago, Philbrick of Boston, and many others, speak favorably of them.

It seems to me no more than just that some measures be taken to provide for those who are unable to pursue even a limited course in our day schools. Many in our city, having nothing in particular with which to occupy their evenings, with no one to urge or advise them as to a special line of study, would avail themselves of the benefit of such a school. I would recommend that some action be taken upon this subject the coming season.

TRUANCY.

The whole number of different pupils whose names were registered at the various schools last year, was upwards of 4,500, while the average daily attendance was less than 2,600. Many attend but a few days in succession, thus making the whole number quite large, but bringing the average down very low. Certainly there are many instances where pupils are obliged to be absent; but I am confident there is no necessity for so much irregularity in the attendance at many of our schools, and something needs to be done to check it. A great many who should be in school are spending much of their time in the street, or in places where they are forming habits which will disastrously affect their future course.

I speak not now of those who pretend to come regularly, but are absent whenever they or their parents desire; those whom the most trivial excuse detains at home; but of those

who either are not enrolled as members of any school, or who refuse to attend but little ; whose education is obtained principally upon the street. In most large places there are one or more truant officers who devote their whole time to looking up those who refuse to attend school, compelling them to attend. The law upon this subject is explicit, and all that is needed is to enforce it. N. H. R. S., Chap. 83.

SECTION 6. Any town may make by-laws concerning habitual truants and children not attending school, without any regular and lawful occupation, between the ages of six and sixteen years, and to compel the attendance of such children at school, not repugnant to law ; and may annex penalties for the breach thereof not exceeding ten dollars for each offence.

SEC. 7. Such town may appoint three or more officers to enforce such laws, either of whom, and no other, may make complaint for such offences, and shall be authorized to serve any process relating thereto.

SEC. 8. Any offender against such by-laws, upon conviction, may, instead of such fine, be sentenced to the reform school for a term not exceeding one year.

I recommend that this subject be laid before the City Council, that such officers may be appointed.

SCHOOL BUILDINGS.

There may be no need of calling special attention to the fact, that some of our school buildings are not suitable for the purposes for which they are used.

In District No. 2, the two houses on Concord street, together with the one on Bridge street, remain as relics of a former age. The district, before many years, will be obliged to do something in the way of providing school accommodations in this section of the city. I know the people of this district have been liberal with regard to the erection of school houses, but would it not be economy to replace these buildings with ones like the Blodgett-street house, or

the one at Amoskeag. I think it is now very generally admitted, that it is not good policy to erect large school buildings, especially for lower grade schools.

There is need of a new Grammar school, to accommodate pupils residing in the eastern part of the city.

The lower divisions of the North and South Grammar schools, for a number of years, have been so excessively crowded, that temporary divisions have been established to accommodate them. After a careful consideration of the matter, I am convinced that three Grammar schools of two hundred each, will very well accommodate the pupils of that grade. If another Grammar school is to be organized, it should be located in the eastern part of the city.

Either a portion of the new High School building should be used for that purpose, or a new building erected in that vicinity. I should desire that the High School building be used exclusively for a High School, but the room is needed for other schools, and, at a time when our people are burdened with taxes, I think the true policy is, to use all the available room we have, before asking for more.

That more school-room is needed, is evident from the crowded condition of many of our schools, especially the the lower grades. The Primary schools, on Merrimack street, Manchester street, Park street, Spring street, Lowell street, and Concord street, have as many pupils as they can well accommodate. The Primary school, at Wilson Hill, has some terms been so crowded that an extra teacher has been employed. The Middle schools, on Franklin street, and Spring street, can accommodate but few more. Under these circumstances, it is evident that some provision must soon be made for new Primary, and Middle schools.

The seats in the old High School house, as well as those in the Middle, and Primary rooms on Spring street, the two Primaries on Manchester street, together with those in one of the Middle, and one of the Primaries on Franklin street,

should soon be replaced with more comfortable ones. The seats in some of these rooms might very forcibly remind one of the days of the Inquisition.

Some arrangement should be made, whereby some of our school rooms can be better ventilated. The first and second divisions of the North Grammar school, for instance, have no other means of ventilation than by opening their windows, which are directly behind the scholars, thus exposing them to a draft of air upon their backs and necks, from which there is great danger. I think too much importance cannot be attached to this subject. Many pupils in our schools have taken cold in the winter time, or have contracted diseases caused by poor ventilation, which have deprived them of the benefit of the schools for months, it may be for years.

Again, many of our school rooms are so arranged that not sufficient light is enabled to enter the rooms; and, in addition to this, great care has been taken to surround many of our school buildings with wood-yards, sheds, and anything that might exclude from them some of the light of Heaven, which God intended for the benefit of the inhabitants of this earth. I have been in one of the rooms in the Spring-street building some days, an hour before the time for closing school in the afternoon, and it was not light enough for pupils to see to read. Any one who doubts this, and thinks I am exaggerating, is requested to visit this room some stormy afternoon between three and four o'clock, and satisfy himself upon this point.

It may be thought that this is a small matter, the discussion of which, should not occupy any space in this report, but I deem it of vital importance and desire to impress it upon the mind of every person in this city. Let us have our school rooms supplied with light and air, even if we are obliged to build much poorer houses, and if we cannot ornament any of our school buildings; let us have space

around them so that unsightly buildings may not exclude from the school rooms, that which Providence intended for the pupils of the schools.

I repeat it, let us have light and air for the benefit of the pupils. I know of nothing that can be done which will be of more benefit to the educational interests of this city, than by arranging the Spring-street building so that the pupils there can have a full supply of clear, fresh air without being exposed to the cold air in such a manner as to bring disease upon them: than by removing some of the surroundings so that scholars can study until near the close of school without destroying their visual organs. I hope the District will not neglect this matter much longer.

The lower rooms in the Park-street building are considerably crowded, and I would suggest that the large room in the second story be so arranged that it will accommodate some of the lower grade schools. I think the objection to bringing together scholars of different grades will be more than counterbalanced by the better accommodations afforded the younger pupils.

In Ward 8 there is an imperative necessity for establishing a new school. The Primary school in that Ward last term numbered nearly seventy, a much larger number than should be placed under the care of one teacher. This Ward contains a building which in many respects I regard as superior to any other school building in this city, — but it is not large enough to accommodate all the pupils in the Ward. I trust the people in that District will furnish another room the coming season.

In Ward 7, also, there is need of another school. During a portion of the year an assistant has been employed in the East Primary school. This has been a very inconvenient arrangement, as two teachers were obliged to hear recitations in one room. Either the unoccupied room in the lower building should be fitted up, or another room on the

north side of the Piscataquog River should be obtained to accommodate the pupils now crowded into the two Primaries in the north building.

The school at Bakersville is generally too large for one teacher. I understand it was the intention at the time the house was erected to divide it into two rooms. I hope the District will conclude to do this the coming season, that whenever the school is so large as to require the services of two teachers there will be sufficient accommodations.

The house in District No. 7 will not accommodate all the pupils of that District. I have caused extra desks to be placed in that building, but still the house does not contain *room* or *rooms* enough to provide for all pupils who wish to attend. I have no suggestion to make to the people of that District, either as regards the propriety of enlarging the building now in use or erecting another one. All I can say is that the interests of the children in the District imperatively demand that more school room be supplied *immediately*.

In District No. 8 there is the same difficulty, too little school room for the pupils. This is a very convenient house, but the large number of pupils in the District requires either another building or the enlargement of the one now in use. I think that a few feet might be added to the south end of the building, which would greatly improve it as far as the comfort of the children is concerned. The house will accommodate twenty-five pupils very well, but most of the time there are upwards of forty in attendance. I leave it for the people of the District to consider. If the inhabitants of the District will not think that I am presuming too much I would suggest that the ground around the building might be *greatly* improved by a *little* labor. I trust they will conclude that it will be a good investment to enlarge the school house, and at the same time give a little attention to its surroundings.

In District No. 5 there is one of the finest buildings to be found in any rural district in the State. I would like to make the same suggestion to this District that I have to District No. 8, viz: that the grounds around the building might be improved so that buildings, yards, and everything connected with the house would not be excelled in many places in New England.

Of the house in District No. 4 no mention need be made. As Webster in his reply to Hayne said of Massachusetts, "There it is, behold it and judge for yourselves." But unlike the historic places of that Commonwealth, there is danger that the elements will not suffer it to remain as long as the great statesman predicted of those battle fields.

The buildings in the other districts need no special mention, they at present affording good accommodations for those who attend.

The subject of heating our school-rooms is of no little consequence; the fuel bill, together with the amount paid for the care of rooms, amounting the past year to more than four thousand dollars; and, even with this expense, it is impossible to keep some of the school-rooms properly heated. It is for the districts to consider what shall be done, and not subject the people to any unnecessary expense. Many advocate the heating of school-buildings with steam, claiming that it is more economical and better for the health of the pupils.

I would recommend that this subject be referred to a special committee, who could ascertain the probable expense of heating some of our school-buildings by this method. It would be well to make inquiries concerning this method in those places where the plan has been tried, that we might have the benefit of the experience of those places.

We certainly should do something in this respect, and if it is found that we can heat our buildings with steam at less

expense, and with more comfort to the pupils, than with our present arrangement, it should be done immediately.

GENERAL MATTERS.

There are a great many other topics which I had designed to discuss in this report, but want of space forbids. I am obliged to pass over some of them entirely, and of others simply make mention of them in the hope that at some future time I can say more with regard to them.

The maximum number of scholars that should be placed in the charge of one teacher, is a question deserving consideration. I feel convinced that 45 are as many as should be in one school division.

The question of a Normal School has been somewhat agitated in this State. I see no reason why a Normal Department in our High School would not be advantageous. A third assistant could be employed, and those pupils who are intending to teach in this city could, the last year of their course, have the benefit of this instruction. They could also, during the latter part of their course, spend a portion of the time in some of the schools, hearing recitations under the direction of teachers, and might act as substitutes whenever any of our regular teachers were obliged to be absent.

The age at which scholars should be admitted into the Primary schools is a subject to which I would call attention. In many places five, and in others, six years, is the minimum age for admission to the public schools. The age is not stated in the laws of this State. I think the subject should be brought before the legislature at its next session, that we may have some standard. I think it will be questioned by but few that scholars are sent to school at too early an age, and that scholars who are sent to school at five, are not better scholars at ten than if they were kept

out till they were six. The admission of them at an earlier age exposes them to serious dangers, mentally and physically.

It may be a question whether we have not, in a measure, neglected the Primary schools, in our endeavor to do justice to the higher grades. It is important that all the schools receive their due share of attention, but let us bear in mind that the older pupils, and higher grades, can care for themselves better than the Primaries.

It is of especial importance that we should regard the interest of that class of pupils who, from various causes, are not enabled to attend school regularly, and cannot class well in our graded schools. For this class was the Intermediate School designed, but the change of teachers has been so frequent, and so little attention paid to this school by the Board, that it has not been of so great service to our city as it might. I do not understand how we can obtain the services of a competent teacher in this school unless we pay as much as is paid in the Grammar schools, if not more, so as to retain a teacher who is really competent for the position.

I think this matter has been over-looked, and the school allowed to suffer thereby. The school at present is doing a good work, and I trust that two faithful, competent instructors will be continued in the school through the year.

With regard to the rural districts, I should wish that some means might be adopted to prevent the constant change of teachers in these schools. I would favor paying more in these schools than in the city schools, if that would remedy it. I hope this matter will receive the attention of the Board in years to come. It is almost impossible to estimate the importance of this. There is no doubt in my mind, that the schools in Districts Nos. 1 and 7, are of much greater value to-day, than if, for the past year, the teachers had been changed each term.

Thus, gentlemen, I have endeavored to present to you, imperfectly, it may be, my views with regard to our schools, and have made such suggestions as I deemed advisable. It may be that my views are unsound, and my suggestions unwise and impracticable, but they are such as I think proper, after carefully weighing the subject. If the views which I have set forth are found to be incorrect, if my plans with regard to the schools, in any particular, are unwise, then I will most cheerfully change them, and do what is shown to be for the welfare of our educational system.

I do not deem it necessary to enter upon any eulogium of our schools, or to arouse the community to a sense of an appreciation of their benefits. I am satisfied that our schools are doing a good work, such as will be of lasting benefit to our city. That defects exist in them, I have attempted to show, thinking it better to admit that these defects do exist, than to enter upon any extravagant praising of our schools, stating that they are as perfect as can be.

I have been cautious with regard to adopting any radical change, feeling that every change is not reform, nor every new notion an improvement. It is one thing to observe a fault, but quite another to suggest the proper remedy.

I have not spoken of individual schools their excellencies or their failings, for I do not feel that I have held the position long enough to be able to do justice to each, and I do not desire to speak at random, or criticise without good reason for so doing, hence I leave those criticisms until I can become better acquainted with the different schools.

I know that all would not view things from the same stand-point, and what one might condemn or praise, others might not. It requires no great tact or talent to find fault, and censure nearly everything, but it does require much talent and tact, certainly more than that to which I lay claim, to say the right thing at the right time without wounding too much the feelings, and defeating the very object desired.

However, I should be unjust to the great body of teachers did I fail to speak of their faithfulness and enthusiasm; the zeal manifested in their daily labor and the interest they have in the immortal minds committed to their charge. It would be useless to say, that all of our teachers are fitted for their positions, or that all should be retained. We have in our city, as in every place, teachers who made the great mistake of their lives when they entered the service; those who lack the enthusiasm needed for a successful teacher. But these are the exceptions, not the rule. I should be unfaithful and unjust did I close these remarks without speaking of the hearty coöperation and assistance which I have received from the teachers in your employ. With but very few exceptions, the requests which I have made of them have been cheerfully complied with, even when they have been requested to adopt plans and methods not in accordance with their own views. I believe that with the assistance of such teachers, who are devoted to their work, we can elevate the standard of the schools of this city so that in the future as in the past, our citizens shall regard them with feelings of pride.

In conclusion, gentlemen, let me express to you my hearty thanks for the honor conferred upon me in calling me to this responsible position. It is for you to determine whether I have been faithful to the trust committed to me. I promised you at the time of my election that whatever ability and experience I possessed should be devoted to the labors of this office. How well that promise has been kept is for you to determine. For the coming year I shall endeavor to perform the duties of the office to the best of my ability, sparing no pains to improve our school system.

I shall rely upon you for assistance, hoping that you will aid me in the future as you have in the past; and in return I shall cheerfully endeavor to perform all the labor you think proper to impose upon me.

With a firm reliance on Him who careth for all, let us enter upon the duties of another year, hoping that success may attend our labors.

JOSEPH G. EDGERLY,

Superintendent of Public Instruction.

MANCHESTER, N. H., Dec. 18, 1867.

TABLE SHOWING THE NUMBER OF PUPILS ENGAGED IN THE VARIOUS BRANCHES OF STUDY AT THE BEGINNING OF WINTER TERM, DECEMBER 2, 1867.

SCHOOLS,	Written Arithmetic.	Mental Arithmetic.	Grammar.	Geography.	History.	Pennmanship.
<i>District No. 2.</i>						
High School.....	27	..	..	..	..	..
North Grammar School.....	124	124	..	141	43	184
South Grammar School.....	187	187	94	139	94	187
Park st. Grammar School.....	89	89	30	80	20	89
Intermediate School.....	48	29	28	12	..	65
Wilson Hill School.....	..	28	..	29	..	..
Middle School No. 1.....	..	39	..	39	..	..
" " No. 2.....	..	45	..	45	..	..
" " No. 3.....	..	42	..	42	..	..
" " No. 4.....	..	45	..	27	..	..
" " No. 5.....	11	39	..	39	..	..
" " No. 6.....	..	43	..	43	..	..
" " No. 7.....	59	59	..	59	..	..
" " No. 8.....	..	27	..	20	..	..
" " No. 9.....	29	55	..	55	..	..
" " No. 10.....	14	35	..	35	..	35
" " No. 11.....	..	40	..	42	..	25
" " No. 12.....	..	46	..	49	..	..
Prim'y School No. 1.....	..	35	..	53	..	..
" " No. 2.....	..	14	..	9	..	..
" " No. 3.....	..	11	..	6	..	..
" " No. 4.....	..	26	..	14	..	..
" " No. 5.....	..	19	..	..	..	..
" " No. 6.....	..	34	..	29	..	..
" " No. 7.....	..	13	..	11	..	..
" " No. 8.....	..	17	..	7	..	..
" " No. 9.....	..	15	..	15	..	..
" " No. 10.....	..	32	..	22	..	..
" " No. 11.....	..	12	..	..	..	..
" " No. 12.....	..	41	..	41	..	..
" " No. 13.....	..	17	..	19	..	..
" " No. 14.....	..	35	..	34	..	..
" " No. 15.....	..	39	..	39	..	..
" " No. 16.....	..	26	..	26	..	..
" " No. 17.....	..	28	..	16	..	..
" " No. 18.....	..	28	..	17	..	..
" " No. 19.....	..	19	..	19	..	..
" " No. 20.....	..	27	..	26	..	..
" " No. 21.....	..	13	..	5	..	..
" " No. 22.....	..	29	..	..	..	..
School in Dist. No. 1.....	7	21	4	16	2	14
" " No. 2.....	..	..	..	..	..	..
" " No. 3.....	17	29	15	15	4	45
" " No. 4.....	8	6	3	9	..	6
" " No. 5.....	6	6	8	7	..	10
" " No. 6.....	18	11	5	6	3	13
" " No. 7.....	32	51	12	45	10	55
" " No. 8.....	13	19	8	16	..	35
" " No. 9.....	29	14	9	13	1	17
Schools district No. 10, Grammar.....	53	76	21	55	9	65
" " No. 10, Primary.....	..	34	..	..	..	..
" " No. 10, Middle.....	..	37	..	37	..	..
" " No. 10, Ungraded.....	..	45	..	37	..	..
" " No. 11, Grammar.....	23	30	19	39	..	48
" " No. 11, Primary.....	..	22	..	13	..	..
	836	1909	335	1554	186	893

TABLE SHOWING THE ATTENDANCE AT THE VARIOUS SCHOOLS FOR THE PAST YEAR, TOGETHER WITH THE NUMBER OF VISITORS.

[The average number belonging to the schools cannot be definitely ascertained.]

SCHOOLS.	Whole No. boys.	Whole No. girls.	Total.	Average daily attendance.	Visits by Committee.	Visits by Superintendent.	Visits by citizens & others.
<i>District No. 2.</i>							
High School.....	48	88	136	87	20	23	659
North Grammar School.....	124	131	255	210	6	10	449
South Grammar School.....	117	127	244	172	7	10	450
Park st. Grammar School.....	198	..	198	77	12	12	141
Intermediate School.....	87	40	127	42	11	15	65
Wilson Hill School.....	21	18	42	23	2	13	79
Middle School No. 1.....	18	17	35	27	4	22	133
“ “ No. 2.....	16	29	45	33	4	10	139
“ “ No. 3.....	22	27	49	31	9	10	101
“ “ No. 4.....	20	25	45	27	8	11	90
“ “ No. 5.....	21	26	47	35	16	25	150
“ “ No. 6.....	24	29	44	27	4	11	71
“ “ No. 7.....	27	32	59	36	9	13	182
“ “ No. 8.....	22	16	38	24	1	20	54
“ “ No. 9.....	129	..	129	49	13	14	43
“ “ No. 10.....	..	72	72	46	6	12	60
“ “ No. 11.....	..	57	57	48	10	9	46
“ “ No. 12.....	22	25	47	33	11	21	189
Prim'y School No. 1.....	26	39	65	28	9	22	185
“ “ No. 2.....	23	25	48	31	1	12	113
“ “ No. 3.....	22	31	53	25	4	18	71
“ “ No. 4.....	41	33	74	37	2	10	54
“ “ No. 5.....	46	33	82	41	12	25	162
“ “ No. 6.....	38	35	73	41	12	23	146
“ “ No. 7.....	46	51	97	47	14	23	159
“ “ No. 8.....	39	41	80	42	6	23	45
“ “ No. 9.....	50	35	85	51	5	12	92
“ “ No. 10.....	42	78	120	45	11	14	139
“ “ No. 11.....	36	40	76	35	15	11	107
“ “ No. 12.....	31	21	55	39	14	12	48
“ “ No. 13.....	45	41	89	45	2	12	120
“ “ No. 14.....	100	80	180	59	14	27	273
“ “ No. 15.....	125	..	125	72	6	12	55
“ “ No. 16.....	175	..	175	75	6	13	60
“ “ No. 17.....	..	71	71	42	6	13	65
“ “ No. 18.....	..	88	88	45	8	6	60
“ “ No. 19.....	125	..	125	50	10	17	67
“ “ No. 20.....	..	129	129	58	6	8	35
“ “ No. 21.....	34	57	91	32	10	20	86
“ “ No. 22.....	..	120	120	61	7	10	52
School in Dist. No. 1.....	29	15	35	23	3	8	25
“ “ No. 2.....	..	..	..	..	..	..	..
“ “ No. 3.....	39	41	83	36	4	13	67
“ “ No. 4.....	23	15	38	15	1	10	27
“ “ No. 5.....	11	7	18	11	8	12	48
“ “ No. 6.....	12	13	25	18	6	13	58
“ “ No. 7.....	52	41	93	53	3	10	127
“ “ No. 8.....	25	27	52	42	9	15	100
“ “ No. 9.....	17	18	35	21	2	10	60
Schools district No. 10, Grammar.....	55	41	96	59	5	18	79
“ “ No. 10, Primary.....	66	59	125	57	5	13	51
“ “ No. 10, Middle.....	39	39	69	31	3	14	32
“ “ No. 10, Ungraded.....	40	35	75	37	3	13	49
“ “ No. 11, Grammar.....	26	39	65	34	5	17	41
“ “ No. 11, Primary.....	35	45	80	59	7	15	25
	2411	2244	4655	2510	403	789	6042

COMPARATIVE TABLE OF STATISTICS OF PUBLIC SCHOOLS IN SOME OF THE PRINCIPAL CITIES OF THE UNITED STATES, COMPILED FROM OFFICIAL REPORTS. SOME OF THE REPORTS ARE FOR 1867, OTHERS FOR 1866.

[Only the maximum salaries of Teachers are given.]

NAMES OF CITIES.	Population.	No. of pupils attending school.	Annual expense of schools.	Rate per pupil.	Salary of High School Teachers.	Salary of Grammar School Teachers.	Salary of Primary School Teachers.
Boston, Mass. ....	.....	27,723	7,577,821.38	\$20.77	\$2,000	\$3,000	\$650
Lowell, Mass.	40,000	.....	75,500.00	.....	2,000	1,500	450
Springfield, Mass.	23,000	3,600	60,000.00	16.66	2,000	1,500	450
Worcester, Mass.	38,000	5,500	76,000.00	13.80	2,500	1,700	500
N. Bedford, Mass.	22,000	3,500	58,000.00	16.57	1,800	1,500	450
Fall River, Mass.	19,000	2,070	27,000.00	13.00	1,500	1,400	400
Dorchester, Mass.	11,000	.....	44,500.00	22.23	2,250	1,500	600
Lynn, Mass.	23,000	3,850	45,000.00	11.40	2,000	1,500	450
Salem, Mass.	24,000	3,675	47,000.00	12.79	2,000	1,500	525
Newburyport, Mass.	13,000	2,275	25,744.00	11.30	1,200	900	350
Gloucester, Mass.	12,000	3,780	.....	7.10	1,500	1,500	300
Lawrence, Mass.	28,000	3,000	40,000.00	13.33	2,000	1,600	450
Cambridge, Mass.	30,000	5,784	78,474.00	13.38	2,500	1,800	550
Providence, R. I.	60,000	7,350	.....	.....	1,850	1,800	550
Newport, R. I.	13,000	1,320	27,000.00	20.00	1,300	1,000	375
New Haven, Ct.	45,000	4,500	79,000.00	17.50	2,250	1,750	500
New London, Ct.	10,000	1,600	.....	12.60	1,500	1,200	\$4 per week
Stonington, Ct.	6,000	1,600	12,800.00	8.00	1,000	500	275
New Britain, Ct.	7,000	1,000	5,000.00	5.00	1,500	.....	300
Middleton, Ct. ....	.....	1,000	11,000.00	11.00	2,000	.....	300
Bangor, Me.	18,000	3,600	24,000.00	6.91	1,800	900	272
Belfast, Me.	7,000	1,150	6,000.00	5.20	1,000	.....	.....
Brunswick, Me.	4,700	875	7,200.00	8.22	900	.....	\$7 per week
Bath, Me.	8,000	1,811	15,811.00	8.92	1,800	.....	240
Saco, Me.	7,000	1,100	7,500.00	6.80	1,000	880	240
Eastport, Me.	4,200	1,000	4,800.00	4.88	1,000	650	240
Lewiston, Me.	12,000	2,600	20,000.00	10.00	1,500	1,600	300
Portland, Me.	30,000	4,715	58,000.00	12.30	2,500	1,400	400
Burlington, Vt.	10,000	1,100	10,200.00	9.25	1,200	.....	\$7 per week
Northampton, N.Y.	20,000	1,400	14,000.00	10.70	1,200	.....	400
Rochester, N.Y.	60,000	5,755	64,250.00	11.16	1,800	1,000	325
Syracuse, N.Y.	35,000	7,900	58,000.00	8.30	1,500	1,200	450
Oswego, N.Y.	21,000	5,490	48,600.00	9.04	1,600	1,400	500
Albany, N.Y.	70,000	8,880	56,500.00	12.16	.....	1,500	400
Chicago, Ill.	200,000	16,300	296,672.00	18.10	2,400	2,000	700
Springfield, Ill. ....	.....	.....	.....	.....	.....	.....	.....
Dubuque, Iowa.	22,000	2,000	50,000.00	16.68	1,500	1,200	300
Milwaukee, Wis.	75,000	9,429	60,836.00	12.63	1,800	1,200	500
Madison, Wis.	10,000	1,100	12,436.00	11.30	1,500	.....	400
Topeka, Kan.	3,500	470	10,500.00	22.00	.....	1,200	600
Leavenworth, Kan.	20,000	2,900	26,000.00	9.00	1,500	1,400	700
Fort Wayne, Ind.	25,000	2,300	26,000.00	11.30	1,400	900	600
Detroit, Mich.	90,000	6,000	70,000.00	11.66	1,500	1,400	400
Ann Arbor, Mich.	8,000	1,650	10,680.00	6.47	1,000	750	300
Newark, N.J.	95,000	12,706	84,183.00	12.35	2,000	1,500	500
Harrisburg, Penn.	25,000	3,500	44,000.00	12.50	1,000	600	375
Philadelphia, Penn. ....	.....	.....	.....	.....	1,650	1,500	400
Reading, Penn.	40,000	4,700	42,000.00	9.00	1,000	450	300
St. Paul, Minn.	16,000	1,200	20,000.00	16.66	1,100	1,600	400
Louisville, Ky. ....	.....	.....	142,000.00	17.95	2,000	1,500	600
Cincinnati, Ohio.	225,000	20,000	464,000.00	23.00	2,420	1,900	760
Sandusky, Ohio.	12,000	1,800	16,000.00	8.90	1,200	1,000	300
Portsmouth, N.H. ....	.....	2,350	18,350.00	7.96	.....	.....	.....
Dover, N.H.	10,000	1,750	5,984.00	5.78	1,000	750	300
Keene, N.H.	4,500	1,250	6,440.00	5.10	.....	.....	.....
Exeter, N.H.	3,500	750	5,017.00	6.70	1,000	720	220
Concord, N.H.	12,000	2,600	10,000.00	6.81	1,500	500	350
Nashua, N.H. ....	.....	1,900	7,464.00	4.62	.....	.....	.....
Manchester, N.H.	25,000	4,655	38,000.00	8.16	1,500	1,100	400

*On average attendance. †On average attendance—whole number 86.97. ‡Including books.

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