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SAN FRANCISCO

MUNICIPAL REPORTS,

FOR THE

FISCAL YEAR 1861-62.

PUBLISHED BY ORDER OF THE

BOARD OF SUPERVISORS.



SAN FRANCISCO:

EASTMAN & GODFREY, PRINTERS,

NO: 415 WASHINGTON STREET.

1862.

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PRESIDENT,
H. F. TESCHEMACHER.



REPORTERS' DESK.

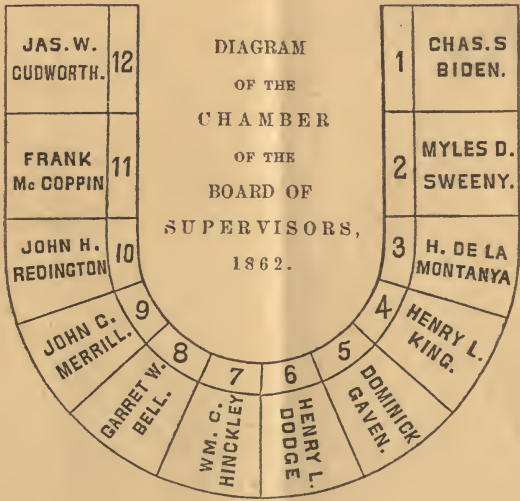
Assistant.

Sergeant
at Arms.

CLERK.



DIAGRAM
OF THE
CHAMBER
OF THE
BOARD OF
SUPERVISORS,
1862.



LOBBY.

LOBBY.

LOBBY.

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Compiled by James W Bingham.

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AUDITOR'S REPORT.

CITY AND COUNTY AUDITOR'S OFFICE, }
San Francisco, July 28, 1862. }

To the Honorable the Board of Supervisors
of the City and County of San Francisco:—

GENTLEMEN: Herewith I submit to you my Annual Report for the fiscal year ending on the thirtieth day of June, 1862, respectfully requesting its reference to the appropriate committee, with power to print.

Remaining

Your Ob't Servant,
HENRY M. HALE,
Auditor.

DEMANDS AUDITED DURING THE FISCAL YEAR ENDING JUNE 30, 1862.

ON THE GENERAL FUND.

Salaries of City and County Officers, Deputies, and employees, except those specially classed, (items in Appendix,).....	\$61,586 21
Fee Officers' Deputies' Salaries, all from Oct. 7, 1861, and partially from July 1, 1861, to June 30, 1862.....	\$56,395 43
<i>Carried forward,</i>	\$117,981 64

Brought forward,..... \$117,981 64

NOTE.—From Oct. 7, 1861, commencement of new term, the Deputies of the County Clerk, Recorder, and Sheriff have been paid from the General Fund, instead of the Special Fee Fund, as formerly.—Fee and Salary Act of May 17, 1861. These salaries swell the apparent expenditures of the General Fund without real increase; the fees received from the various offices being paid into the Special Fee Fund. (Items in Appendix.)

Extra Deputies' pay, allowed by Board of Supervisors under Fee and Salary Act, authorizing \$3000 per annum for additional Deputies where required, (items in Appendix).....	2,826 33	
Officers of Elections—Judges, Inspectors and Clerks—3 elections.....	2,466 40	
Police Force — Pay of Captains and men, (items in Appendix)	50,978 90	
	<hr style="width: 100px; margin-left: auto; margin-right: 0;"/>	\$174,253 27

Salaries of the Police Judge and Chief in City and County officers; for other salaries see Special Fee Fund.

Fire Department—For Salaries.....	\$10,953 03
For Fire Engines and repairs, &c.	21,752 72

32,705 75

NOTE.—The above is under the allowance to the Fire Department for general purposes of \$30,000 per annum, exclusive of Stewards and Engineers—\$5000 additional allowed for this year by Act of April 26, 1862, (items in Appendix.)

Fire Department — Pay of Stewards and Engineers under Acts of April 5 and May 6, 1861,	9,120 00
Cisterns and Hydrants—Construction and Repairs, (items in Appendix).....	4,858 27
	<hr style="width: 100px; margin-left: auto; margin-right: 0;"/>
<i>Carried forward</i> ,.....	\$220,937 29

Brought forward,..... \$220,937 29

NOTE.—\$8000 per annum allowed for Hydrants till April 26, 1862—since, \$10,000 allowed for “Cisterns and Hydrants,” under Act of that date.

Purchase of Hose for the Fire Department.....	3,849 00
\$12,000 allowed, Act of April 26, 1862.	
Lighting City Hall, County Jail, and Engine Houses, (items in Appendix).....	7,296 67
Rent of Armories for military companies, ten months at \$30, under Act of 1861: two months at \$50 under Militia Act of April 24, 1862.....	6,780 00
Rent of Judges' Chambers, and furnishing same, under Acts of Feb. 10, 1862, and April 15, 1861,.....	1,069 00
Rent of Rooms for Board of Education, (12 mos. @ \$100).....	\$1200 00
Carpets for same.....	154 13
	—————
	1,354 13
City and County Hospital—Expenses in care of indigent sick. Allowance \$3000 per month from July 1, 1861, to April 26, 1862; \$3500 per month subsequently.—Act of April 26, 1862. Also, special allowance of \$12,000 additional under Act of March 22, 1862, (items in Appendix).....	44,893 30
Salaries of Visiting Physician and Surgeon, City and County Hospital.....	2,400 00
Repairs and additions to City and County Hospital—\$5000 allowance Act of May 17, 1861; \$3000 Act of April 26, 1862.....	5,137 14
Burial of Indigents from Hospital and by the Mayor's order.....	1,486 00
Burial of Indigents by Coroner, and chemical analyses—Act of April 8, 1862.....	512 66
	—————
<i>Carried forward</i> ,.....	\$295,715 19

<i>Brought forward</i> ,.....	\$295,715 19
Expenses City Engineers—Act of April 26, 1862, to survey city grades	433 87
Street Repairs in front of Public Property, (items in Appendix)—annual expenditures limited to \$12,000.....	11,233 71
Street Repairs on water front—annual expendi- ture limited to \$6000.....	452 97
Road Repairs—Act of May 20, 1861.....	3,486 47
Road Masters' Salaries—Act of May 20, 1861....	565 00
Cleaning Sewers, Cesspools, and Crossings—Act of April 26, 1862, \$7500 allowance per an- num from that date.....	75 00
Repairs of Public Buildings — \$2529 50 under special allowance of \$5000 by Act of May 17, 1861, for expenses incurred in 1860–61— \$7000 annual allowance by Act of 1860 ; \$5000 extra allowed by Act of April 26, 1862, for fiscal year 1861–62, (items in Ap- pendix)	14,318 89
Work on Plaza—allowance for Public Squares, under Act of May 18, 1861.....	12 00
Industrial School Appropriation, \$1000 per mo. for first quarter 1861–62, \$833 33 per mo. subsequently	10,499 97
Subsistence of Prisoners, County Jail and City Prison, under contracts, (items in Appendix)	6,969 79
Expenses sending Insane to Stockton, and at- tending officers' expenses.....	2,221 50
Expenses of Witnesses, by order of Court.....	787 00
Expenses City Slip Suits—\$4000 allowed by Act of 1861, (\$2500 used in 1860–61).....	83 75
Special Counsel—\$5000 per annum—Act of May 17, 1861 ; paid E. W. F. Sloan and J. W. Dwinelle each \$1000, and Curry and Mas- tick \$500.....	\$2500 00
<i>Carried forward</i>	<u>\$349,355 11</u>

<i>Brought forward</i> ,.....	\$349,355 11
District Court Stenographic Reporters.....	426 00
Printing Rules 4th and 12th District Courts.....	30 00
Compiling Laws and Ordinances — Allowance \$1000 per annum, Act of May 17, 1861.....	798 50
Yerba Buena Cemetery—removal of dead, under allowance of \$10,000—paid for advertising for proposals.....	108 00
Redemption of Public Property—Paid Sheriff for redemption of two 50-vara lots, bounded by Bryant, Spear and Main Streets; \$10,000 allowance per annum, Act of May 17, 1861.	5,606 72
Contingent Expenses of the President of the Board of Supervisors, 12 months, at \$150 per month allowed, subject to his disburse- ment and report to the Board of Supervi- sors,	1,800 00
Making Duplicate Assessment Roll of 1861-62...	2,750 00
Stationery for Public Officers previous to Oct. 7, 1861	755 44
All Stationery since then paid from the Special Fee Fund, under Act of May 17, 1861. Said Act did not apply in some cases until expiration of the terms of certain offi- cers, Oct. 7, 1861.	
Objects of Urgent Necessity—all miscellaneous expenses not otherwise provided for by law; monthly allowance, \$1000 from July 1, 1861, to April 26, 1862; \$2000 per month from that date—Act April 26, 1862, (items in Ap- pendix)	14,165 24
<hr/>	
Total on General Fund for current ex- penses.....	\$375,795 01
<i>Carried forward</i>,.....	.....

Brought forward,..... \$375,795 01

DEMANDS AUDITED IN SETTLEMENT OF CLAIMS
PRIOR TO THE PRESENT FISCAL YEAR.

Judgment of James Lang, authorized by Special Act of May 17, 1861.....	700 05
Claim of J. Robinett—Act of April 26, 1862.....	256 38
Old Claims audited “only receivable for Delin- quent Taxes” of 1856–57, 1857–58, 1858–59, under Act of May 20, 1861, (items in Ap- pendix)	5,019 58
Repayment of Taxes illegally collected by Lewis Teal—authorized by Act of May 11, 1861...	3,046 98
NOTE.—The foregoing, except the regular Salaries, were passed upon by the Board of Supervisors.	

Total amount of demands audited on
the General Fund..... \$384,818 00

ON THE SCHOOL FUND.

Salaries of Teachers.....	\$77,787 77
Salaries of Janitors, limited to \$3,600 per annum.....	3,595 00
Salaries of School Marshals, limit \$500 per annum	500 00
Salary of the Clerk of the Board of Education, allowed \$125 per month.....	1,500 00
Salaries of the Carpenters of the Board of Edu- cation,.....	\$1,180 98
Repairs and Alterations to School Houses.....	6,559 05
	<u>7,740 03</u>
<i>Carried forward</i> ,.....	<u>\$91,122 80</u> <u>\$384,818 00</u>

<i>Brought forward</i> ,.....	\$91,122 80	\$384,818 00
Lighting School Houses—limited to \$1200 per annum.....	389 40	
Water for School Houses—limit \$750 per annum.....	319 00	
Furniture for School Houses.....	1,866 82	
Apparatus and Books and Stationery for Schools.....	2,381 48	
Stationery and Printing for Board of Education, \$500 per annum allow- ance — extra allowance of \$250 per annum by Act of May 2, 1862, from that date.....	202 63	
Rents of School Houses.....	1,899 76	
Fuel and Carting for Schools.....	1,247 81	
Care of School Houses, exclusive of Janitors.....	381 90	
Premiums of Insurance on School Houses.....	857 34	
Incidental Expenses of the Board of Education— limit \$100 per annum till May 3, 1862, (Act of April 25, 1857 ;) \$400 additional per annum from May 2, 1862, Act of that date,	\$167 00	
Expenses in Suits—School Property	122 70	
	<hr/>	289 70
Iron Safe for Board of Education, al- lowed by Act of May 2, 1862.....	226 00	
	<hr/>	
Total audited for current expenses of School Department for the year, ex- clusive of all interest, sinking funds and building.....		101,184 64
<i>Carried forward</i> ,.....		<hr/> \$486,002 64

Brought forward, \$486,002 64

ON THE SCHOOL FUND—SPECIAL.

For the purchase of lots and erection of School Houses from the proceeds of sales of Bonds applicable to this purpose, exclusively, as follows: Excavating for Sewer, Powell St. School House, and sundries,

Excavating for Sewer, Powell St. School House, and sundries,	\$89 00
Work on and about Mason and Washington St. School House.....	3,503 05
W. Crane, demand for services as Architect and Superintendent in the erection of School Houses.....	610 00
Removal of House on Lot No. 602.....	50 00
1st and 2d Payments on Grove St. School House.....	2,000 00

Total audited on the School Fund—Special	6,252 05
--	----------

ON INTEREST ACCOUNT OF SCHOOL BONDS OF 1854.

Remittances to New York to pay coupons on Bonds of 1854—Coupons due Nov. 1, 1861.....	1,505 00
Premium of Exchange on same, 5 $\frac{1}{2}$ ct.	75 25
Coupons due May 1, 1862.....	1,505 00
Premium of Exchange on same, 4 $\frac{3}{4}$ ct.	60 20

Total audited on the Interest Account of School Bonds of 1854.....	3,145 45
--	----------

Carried forward.....\$495,400 14

Brought forward,..... \$495,400 14

ON INTEREST ACCOUNT OF SCHOOL BONDS
OF 1860.

Remittances to New York to pay coupons on Bonds of 1860—Coupons due Jan. 1, 1862.....	3,525 00	
Premium of Exchange on same, 4 $\frac{1}{2}$ ct.	141 00	
Coupons due July 1, 1862.....	3,250 00	
Freight and primage on silver coin shipped to New York.....	68 25	
		<hr/>
Total audited on the Interest Account of School Bonds of 1860.....		6,984 25

ON INTEREST ACCOUNT OF SCHOOL BONDS
OF 1861.

Remittances to New York to pay coupons on Bonds of 1861—Coupons due Jan. 1, 1862.....	1,250 00	
Premium of Exchange on same, 4 $\frac{1}{2}$ ct.	50 00	
Coupons due July 1, 1862.....	1,125 00	
Freight and primage on silver coin shipped to New York.....	23 63	
		<hr/>
Total audited on the Interest Account of School Bonds of 1861.....		2,448 63

ON SCHOOL MORTGAGE ACCOUNT.

Payment on account of Mortgage.....	1,333 33	
Interest on loan for 1 year (on \$6000)	720 00	
		<hr/>
Total audited on the School Mortgage Account.....		2,053 33
<i>Carried forward</i> ,.....		<hr/> \$506,886 35

Brought forward,\$506,886 35

ON THE SCHOOL BOND SINKING FUND OF 1854.

Loans on security of State, and City and County
Bonds..... 32,290 00

ON THE SCHOOL BOND SINKING FUND OF 1860.

Redemption of 11 Bonds, each \$500,
@ 96 ¢ ct., numbers 39, 40, 43,
61, 62, 66, 70, 71, 72, 73, 74..... 5,280 00
Loans on security of State, and City
and County Bonds..... 8,450 00

Total audited on the School
Bond Sinking Fund of 1860..... 13,730 00

ON THE SCHOOL BOND SINKING FUND OF 1861.

Redemption of 5 Bonds, each \$500, @
96 ¢ ct., numbers 9, 10, 11, 18, 47 2,400 00
Loans on security of State, and City
and County Bonds..... 2,100 00

Total audited on the School
Bond Sinking Fund of 1861..... 4,500 00

RECAPITULATION.

Total disbursements for School purpos-
es for general expenses..... \$101,184 64
Erection of School Houses, &c.—Spe-
cial Act 6,252 05
Interest on School Bonds..... 12,578 33
Interest on School Mortgage and in-
stallments paid from Sinking Funds 2,053 33
School Bonds redeemed from Sinking
Funds..... 7,680 00

Carried forward,..... \$129,748 35 \$557,406 35

Brought forward,..... \$129,748 35 \$557,406 35
 (\$4820 paid into the Sinking Funds
 and not yet expended — Sinking
 Funds set aside, \$12,500 — ex-
 pended, \$7,680.)

Total expended for School purposes and School Debt.....	129,748 35	
Loans.....	42,840 00	

Total audited for School pur- poses, School Debt, Loans, etc.....	172,588 35	
---	------------	--

ON THE FIRE BOND SINKING FUND.

Loans on security of State, and City and County Bonds.....	188,850 00	
Advertising Loans.....	2 00	

(no Bonds presented for redemp-
tion.)

Total audited on the Fire Bond Sinking Fund.....	188,852 00	
---	------------	--

ON THE CORPORATION DEBT FUND.

Commissioners of the Funded Debt of 1851. Their requisition for Interest.....	136,240	
for Sinking Fund.....	50,000	
	186,240 00	

Redemption of Bonds issued to Joseph Yerkes and John White, 1860, with interest, received for Taxes under Act of April 28, 1860.....	9,960 75	
---	----------	--

Redemption of one Balance Certificate Funded Debt of 1858, No. 357,		
--	--	--

<i>Carried forward</i>	\$196,200 75	\$746,258 35
------------------------------	--------------	--------------

<i>Brought forward</i> ,.....	\$196,200 75	\$746,258 35
Amount \$50, 18 — market value per Act of 1861.....		33 00
Coupons redeemed—Bonds of 1858—		
No. 1, due Jan. 1, 1859, \$30,	30	00
No. 2, due July 1, 1859, 2 @ \$15 each.....	30	00
No. 3, due Jan. 1, 1860, 2 @ \$15 each.....	30	00
No. 4, due July 1, 1860, 4 @ \$15 each.....	60	00
No. 4, due July 1, 1860, 3 @ \$30 each.....	90	00
No. 5, due Jan. 1, 1861, 10 @ \$15 each.....	150	00
No. 5, due Jan. 1, 1861, 18 @ \$30 each.....	540	00
No. 6, due July 1, 1861, 282 @ \$15 each.....	4,230	00
No. 6, due July 1, 1861, 986 @ \$30 each.....	29,580	00
No. 7, due Jan. 1, 1862, 273 @ \$15 each.....	4,095	00
No. 7, due Jan. 1, 1862, 958 @ \$30 each.....	28,740	00
Coupons No. 1, Bonds of 1860, redeemed.....	30	00
Coupons No. 13, 14, of Civ- il Bonds of 1855, re- deemed —outstanding, \$329,000 @ 6 ¢ ct... 19,740	00	
Coupons No. 15, 16, of Fire Bonds of 1854, re- deemed —outstanding, \$178,500 @ 10 ¢ ct... 17,850	00	

Carried forward,..... \$105,195 00 \$196,233 75 \$746,258 35

<i>Brought forward</i> ,.....	\$105,195 00	\$196,233 75	\$746,258 35
Freight, primage and cart- age on silver coin re- mitted to New York, and Exchange on Bills,	1,180 24		
	<u> </u>	106,375 24	
Advertising Redemption of Bonds and Coupons in San Francisco, New York, and Europe		143 89	
		<u> </u>	
Total audited on the Corpo- ration Debt Fund.....			302,752 88

ON THE SPECIAL FEE FUND.

Salary of 1 Deputy Recorder, July 1 to Oct. 7, 1861, @ \$200 per month....	638 75		
Salaries of Clerks in Re- corder's Office, July 1 to Oct. 7, 1861 — 15 cents per folio for cop- ying.....	5,910 15		
Salary of Porter for Hall of Records, July 1 to Oct. 7, 1861, @ \$100 per month	319 35		
	<u> </u>	6,868 25	
Salaries of County Clerk's Deputies, from July 1 to Oct. 7, 1861—5 at \$200 per month and 3 at \$150 per month.....	4,677 41		
Salaries of Sheriff's Deputies from Ju- ly 1 to Oct. 7, 1861—1 at \$300, 3 at \$200, 2 at \$150, and 1 at \$125 per month	4,274 17		

NOTE.—The above Deputies were paid out of

<i>Carried forward</i> ,.....	\$15,819 83	\$1,049,011 23
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<i>Brought forward</i> ,		\$15,819 83	\$1,049,011 23
the General Fund after Oct. 7, 1861,—			
from commencement of new terms, per			
Fee and Salary Act of May 17, 1861.			
Recorder's Salary, $3\frac{6}{31}$	months, (old term) at		
	\$5000 per year — $8\frac{25}{31}$		
	months at \$4000 per		
	year.....	4,266	09
Books and Stationery for	Hall of Records.....	1,721	35
		<u> </u>	5,987 44
County Clerk's Salary, $3\frac{7}{31}$	months (old term) at		
	\$5000 per year — $8\frac{24}{31}$		
	months at \$4000 per		
	year	4,268	76
Books and Stationery for	Courts.....	1,270	90
County Clerk's Copyists,	(Act of May 15, 1862)	186	94
		<u> </u>	5,726 60
Sheriff's Salary— $3\frac{7}{31}$ mos.	at \$10,000 per year—		
	$8\frac{24}{31}$ months at \$8,000		
	per year.....	8,537	57
Books and Stationery for	Sheriff's Office.....	603	75
		<u> </u>	9,141 32
Auditor's Salary.....		4,000	00
Books and Stationery for	Office.....	260	88
		<u> </u>	4,260 88
Treasurer's Salary.....		4,000	00
Books and Stationery for	Office	337	75
		<u> </u>	4,337 75
<i>Carried forward</i> ,		\$45,273 82	\$1,049,011 23

<i>Brought forward</i> ,.....	\$45,273 82	\$1,049,011 23
Tax Collector's Salary.....	7,000 00	
Books and Stationery for Office	470 00	
Publication of Delinquent Tax List.....	639 36	
	<hr/>	8,109 36
District Attorney's Salary..	4,000 00	
Books and Stationery for Office	84 25	
	<hr/>	4,084 25
Clerk of the Police Court— Salary	2,400 00	
Books and Stationery for Police Court.....	254 63	
	<hr/>	2,654 63
Clerk of the Board of Su- pervisors — Salary $9\frac{5}{8}$ months at \$150, and $2\frac{1}{8}$ months at \$175, under Act of April 26, 1862..	1,854 16	
Books and Stationery for Office and for Board of Supervisors.....	642 01	2,496 17
Books and Stationery for other offices not above stated, from Oct.7, 1861	922 50	
	<hr/>	
Total audited on the Special Fee Fund.....		63,540 73

ON THE STREET LIGHT FUND.

Lighting Public Streets and repairs of Lamps, Lamp Posts, &c., (items in Appendix).....	31,240 16
--	-----------

ON THE POLICE CONTINGENT FUND.

Contingent expenses of Police Department, con-

<i>Carried forward</i> ,.....	<hr/>	\$1,143,792 12
-------------------------------	-------	----------------

<i>Brought forward</i> ,.....	\$1,143,792 12
sisting of a large number of small items, horse hire, traveling expenses, conveyance of prisoners, etc., allowed by the Police Com- missioners—limited to \$3600 per annum.....	2,734 98

ON THE POUND FEE FUND.

Salary of Pound Keeper, 2 months at \$50 and 10 months at \$75 per month.....	850 00
Total Demands Audited.....	<u>\$1,147,377 10</u>

RECAPITULATION OF DEMANDS AUDITED.

For Current Expenses.....	\$548,418 66
“ Debts of Former Years	
—Claims.....	10,356 32
Bonds, etc.	17,971 75
	<u>28,328 07</u>
“ Interest on Debt.....	256,057 46
“ Sinking Fund—debt of 1851.....	50,000 00
“ Buildings erected, (School Houses)	
\$6252 05; Hydrants and Cis- terns constructed, \$4858 27; Engines and Hose purchased, \$16,163 87; Property redeem- ed, \$5,606 72; Repairs of Pub- lic Buildings estimated as cur- rent expenses.....	32,880 91
Total Audited Demands for expendi- tures of all kinds.....	915,685 10
For Loans made, and renewals of same.	231,692 00
Total Demands Audited as above.....	<u>\$1,147,377 10</u>

NOTE.—In order to exhibit the exact current expenses of the City and County for the year, it is proper to deduct the following items from the above sum of \$548,419 66, viz. :—

Special fees collected and paid in by officers receiving salaries,	\$93,921 45
Received from State towards support of Schools,.....	19,834 76
Fees received from Pound Keeper, (salary paid from fees,).....	1,105 00
Received from State, its proportion of assessment expenses,.....	2,764 68
	\$117,625 89

Showing the net current expenses over and above official fees collected, and State's payment of its proportion of expenses, to be.....	\$430,793 77
\$6,976 62 was received for Interest, reducing Interest Account to.....	249,080 84
\$21,486 66 remains unpaid of Sinking Funds set aside for this year, which is liable to be called for in redemption of Bonds, and, though not expended, may be regarded as a part of the liabilities of this fiscal year, increasing the item of Sinking Funds to.....	71,486 66
The other items in the recapitulation being brought down, viz. :	28,327 07
	and 32,880 91—61,207 98

The total absolute expenditures and liabilities for the year will appear to be..... \$812,569 25

In the report of last year, the Auditor's estimate for total expenditures of this year over and above Fees and accruing Interest, (not counting the amounts receivable from the State,) was \$807,000. Some of the anticipated expenditures have not been incurred, while additional sums for items not then anticipated have been expended.

BALANCES OF DEMANDS AUDITED AND DEMANDS
OUTSTANDING, JUNE 30, 1862.

GENERAL FUND.

Demands outstanding June 30, 1861...	\$23,207 17	
Demands audited during this fiscal year	384,818 00	
		<u>408,025 17</u>
General Fund Demands paid per Cash		
Statement.....	375,458 17	
		<u>32,567 00</u>
Deduct General Fund Demands paid		
from Special Fee Fund, and sub-		
sequently regulated by Journal		
transfer.....	499 25	
		<u>\$32,067 75</u>
Outstanding June 30, 1862.....		\$32,067 75
Demands of 1856-57.....	78 00	
Demands of 1857-58.....	22 71	
Demands of 1859-60.....	8 00	
Demands of 1861-62.....	31,959 04	

SCHOOL FUND.

Demands outstanding June 30, 1861 ...	23,302 30	
Demands audited during this fiscal		
year, payable only out of the		
fund of 1861-62.....	101,184 64	
		<u>124,486 94</u>
Demands paid per Cash		
Statement.....	116,913 15	
Deduct payment of 1580 25		
for demand audited on		
		<u>\$116,913 15</u>
		<u>\$124,486 94</u>
		<u>\$32,067 75</u>
<i>Carried forward,....</i>	\$116,913 15	\$124,486 94 \$32,067 75

Brought forward, 116,913 15 \$124,486 94 \$ 32,067 75
 Interest Account of
 School Bonds of 1854,
 and included below in
 demands paid on that
 account..... 1,580 25 115,332 90

Demands outstanding June 30, 1862.....		9,154 04
Demands of 1856-57.....	162 38	
Demands of 1858-59.....	3 50	
Demands of 1861-62.....	8,988 16	

SPECIAL FEE FUND.

Demands outstanding June 30, 1861..	6,166 40	
Demands audited during this fiscal year	63,540 73	
	<u>69,707 13</u>	

Demands paid from Special Fee Fund.....	56,328 23	
Demands paid from Gene- ral Fund during the first and second quar- ters after quarterly transfer of Special Fee Fund balance to General Fund.....	10,075 69	66,403 92
		<u>3,303 21</u>

Add General Fund demands paid from this fund and regulated by subse- quent Journal transfer... ..		499 25
		<u>3,802 46</u>

Outstanding June 30, 1862.....		3,802 46
--------------------------------	--	----------

STREET LIGHT FUND.

Demands outstanding June 30, 1861...	1,767 85	
	<u>1,767 85</u>	<u>\$45,024 25</u>
<i>Carried forward</i> ,.....	\$1,767 85	\$45,024 25

<i>Brought forward</i> ,.....	\$1,767 85	\$45,024 25
Demands audited during this fiscal year	31,240 16	
	<hr/>	
	33,008 01	
Demands paid.....	28,991 62	
	<hr/>	
Outstanding June 30, 1862.....		4,016 39

POLICE CONTINGENT FUND.

Demands outstanding June 30, 1861...	69 00	
Demands audited during this fiscal year	2,734 98	
	<hr/>	
	2,803 98	
Demands paid.....	2,694 08	
	<hr/>	
Outstanding June 30, 1862		109 90

POUND FEE FUND.

Demands outstanding June 30, 1861...	225 00	
Demands audited during this fiscal year	850 00	
	<hr/>	
	1,075 00	
Demands paid.....	1,000 00	
	<hr/>	
Outstanding June 30, 1862.....		75 00

SURPLUS FUND OF 1856-57.

Demands outstanding June 30, 1861, and still out- standing.....		605 20
--	--	--------

POLICE FUND OF 1856-57.

Demands outstanding June 30, 1861, and still out- standing.....		65 75
--	--	-------

Carried forward..... \$ 49,896 49

Brought forward, \$49,896 49

SCHOOL FUND—SPECIAL.

Demands outstanding June 30, 1861...	222 00
Demands audited during this fiscal year	6,252 05
	<hr/>
	6,474 05
Demands paid.....	6,474 05
	<hr/>

INTEREST ACCOUNT OF SCHOOL BONDS OF
1854.

Demand audited and paid from this Account.....	1,565 20
Demand audited and paid from School Fund and regulated by Journal entry.....	1,580 25
	<hr/>
	3,145 45

INTEREST ACCOUNT OF SCHOOL BONDS OF
1860.

Demands audited and paid.....	6,984 25
-------------------------------	----------

INTEREST ACCOUNT OF SCHOOL BONDS OF 1861.

Demands audited and paid.....	2,448 63
-------------------------------	----------

SCHOOL MORTGAGE ACCOUNT.

Demands audited and paid.....	2,053 33
-------------------------------	----------

SCHOOL BOND SINKING FUND OF 1854.

Demands audited and paid.....	32,290 00
-------------------------------	-----------

SCHOOL BOND SINKING FUND OF 1860.

Demands audited and paid.....	13,730 00
-------------------------------	-----------

Carried forward..... \$49,896 49

Brought forward,..... \$49,896 49

SCHOOL BOND SINKING FUND OF 1861.

Demands audited and paid..... 4,500 00

FIRE BOND SINKING FUND.

Demands audited and paid..... 188,852 00

CORPORATION DEBT FUND.

Demands audited and paid..... 302,752 88

Total audited demands outstanding June 30, 1862, \$49,896 49
chiefly audited a few days before the close
of the fiscal year, and not presented for pay-
ment.

STATEMENT OF SPECIAL FEE FUND.

RECEIPTS AND EXPENSES FOR THE YEAR.

From	Fees received.	Salaries audited, both on the Special Fee and General Funds, and Books and Stationery for their offices.	Excess.	Deficiency.
Recorder's Of- fice.....	\$34,605 00	\$26,792 50	\$7,812 50	
County Cl'k's office.....	22,553 72	22,029 80	523 92	
Sheriff's office	11,287 54	31,176 82		19,889 28
Auditor.....	4,790 95	5,143 94		352 99
Treasurer	9,554 19	7,718 39	1,835 80	
Tax Collector.	9,317 05	16,042 16		6,725 11
Clerk of Board of Sup'visors.	359 25	2,789 86		2,430 61
Clerk of Police Court.....	1,337 75	2,705 63		1,367 88
District Attor- ney.....	116 00	4,959 25		4,843 25
	<u>\$93,921 45</u>	<u>\$119,358 35</u>	<u>\$10,172 22</u>	<u>\$35,609 12</u>
Deduct Excess from Deficiency.....				10,172 22
Net Deficiency for the year of.....				<u>\$25,436 90</u>
Fees received as compared with all expen- ses of these offices, audited both on the Special Fee and General Funds.				

NOTE.—The estimate, per Auditor's report of last year, of income this year from fees, was \$105,600. No commissions have been collected for the Fee Fund by the Tax Collector upon City and County Taxes, which would amount to \$8,620, and would increase the entire fees to \$102,541 45. The District Attorney also has collected no fees of importance, but the receipts in the other offices have been remarkably near the estimate.

Adding to the Tax Collector's fees collected, \$9,317 05, the commissions on City and County Taxes uncollected, \$8,620, and his receipts would have

been \$17,937 05. Expenses, including Tax Collector's salary of \$7,000, were... 16,042 16 showing in this case an excess of receipts over expenses of..... \$1,894 89

The expenses of the Clerk of the Board of Supervisors includes \$935 70 for stationery for the Board of Supervisors, as well as for his office. Stationery for the Police Court is also charged to the office of the Clerk of the Police Court, and for the other Courts, to the County Clerk's Office.

It will be seen that there is a considerable profit in the Recorder's office and a large deficiency in the Sheriff's office, while the receipts of the County Clerk about pay expenses. On the theory that the charges in those three offices should be graduated so as to meet expenses, if not yield revenue, those of the Sheriff's office should be increased, or the expenses should be reduced.

Under the Fee and Salary Act of 1861, only the salaries of the nine officers above named, and stationery for all offices, were paid from the Special Fee Fund, while the deputies and clerks (with the exception of the Recorder's, County Clerk's, and Sheriff's, up to Oct. 7, 1861, balance of old term) have been paid from the General Fund. This provision complicates accounts, and does not readily exhibit on the books the true relation of the income and expenses of these officers. According to this system, the account of the Special Fee Fund stands thus:—

Fees received,.....	\$93,921 45	
Salaries of 9 officers for the year, (in-		
cluding part of old terms).....	40,326 58	
Deputies for old term,.....	15,819 83	
Stationery for all offices	7,739 01	63,885 42
		<hr/>
Nominal Surplus,.....	\$30,036 03	

BALANCE OF SPECIAL FEE FUND.

Demands on Special Fee Fund of 1860—		
61, remaining unpaid June 30, 1861	\$6,166 40	
Demands audited during this Fiscal year	63,540 73	
		<hr/>
		\$69,707 13
Deduct Demands remaining unpaid June 30, 1862		3,802 46
Demands paid during the year from		
Special Fee Fund.....	55,828 98	
Demands paid from General Fund after		
transfer of quarterly balances to		
latter fund.....	10,075 69	<hr/>
	\$65,904 67	\$65,904 67

Balance at credit of Special Fee Fund, June 30, 1861.....		\$1,126 68
Received during the year—Fees and Commissions		93,921 45
Paid Special Fee Fund Demands from this Fund.....	55,828 98	
Transferred to General Fund according to law, quarterly balances, viz:		
July 2, 1861.....	667 15	
Oct. 2, 1861.....	27 58	
Jan. 2, 1862.....	14,823 26	
Mch. 31, 1862.....	9,951 35	
	<u>25,469 34</u>	
Balance in Cash Account remaining at the credit of the Fund June 30, 1862.....	13,749 81	
	<u>\$95,048 13</u>	<u>\$95,048 13</u>

FUNDED DEBT OF THE CITY AND COUNTY, JUNE
30, 1862.

	Bonds outstanding.	Annual Interest from Taxes.	Annual Sinking F'd from Taxes.
City Bonds of 1851, 10 ¢ cent. per annum, due in 1871.....	\$1,354,300 00	\$135,430 00	\$50,000 00
City Fire Bonds of 1854, 10 ¢ cent per annum, due in 1866.....	178,500 00	17,850 00	16,666 66
City Bonds of 1855, 6 ¢ cent. per annum, due in 1875.....	329,000 00	19,740 00	Sinking Fund commences in 1865.
City and County Bonds of 1858, 6 ¢ cent. per annum, due in 1888.....	1,134,500 00	68,070 00	Sinking Fund commences in 1867.
The interest on the above Bonds is payable out of the Corporation Debt Fund.			
School Bonds of 1854, 7 ¢ cent. per annum, due in 1866.....	43,000 00	3,010 00	5,000 00
School Bonds of 1860, 10 ¢ cent. per annum, for purchase of lots and erection of School Houses, due in 1870.....	65,000 00	6,500 00	5,000 00
<i>Carried forward, ..</i>	<i>\$3,104,300 00</i>	<i>\$250,600 00</i>	<i>\$76,666 66</i>

<i>Brought forward,</i>	\$3,104,300 00	\$250,600 00	\$76,666 66
School Bonds of 1861, 10 ³ / ₄ cent. per annum, for same object, due in 1870.....	22,500 00	2,250 00	2,500 00
The School Bonds and interest are payable from the School Fund.			
<hr/>			
Total am't of Bonds outstanding June 30, 1862.....	\$3,126,800 00		
Annual Interest.....		\$252,850 00	
Annual Sinking Fund.....			\$79,166 66
<hr/>			
Sum to be provided for annually by Taxes for Interest and Sinking Funds.....			\$332,016 66
<hr/>			

BONDS REDEEMED DURING THE FISCAL YEAR.

City Bonds of 1851, by Commissioners of the Funded Debt.....	\$8,100 00	
City and County Bonds of 1860 to Yerkes & White, received for Taxes, under special provisions of the Act of April 28, 1860....	9,500 00	
School Bonds of 1860.....	5,500 00	
School Bonds of 1861.....	2,500 00	
<hr/>		
Total Bonds redeemed.....		\$25,600 00

BONDS ISSUED DURING THE FISCAL YEAR.

City Bonds of 1858, 1 for Certificates of Balances.....	500 00	
School Bonds of 1861, balance of the \$25,000 provided by Act of 1861, \$12,000 issued last year.....	13,000 00	
<hr/>		
Total Bonds issued.....		\$13,500 00

ANNUAL STATEMENT TO MAY 31, 1862, OF THE
COMMISSIONERS OF THE FUNDED DEBT OF 1851.

[From their report of May 31, 1862.]

*Statement of Receipts, Disbursements, Outstanding Loans, etc., of the
Commissioners of the Funded Debt of the City of San Francisco,
from June 1, 1861, to May 31, 1862, inclusive.*

Balance of Cash on hand, per statement of June 1, 1861.....	\$ 5,923 81
Loans outstanding at that date.....	218,008 00
Stocks taken into account at that date.....	92,492 15
Real Estate do. do	14,000 00

RECEIPTS, 1861-62.

City Treasurer, requisition 1861-62.	\$186,240 00	
Interest.....	43,055 00	
Wharf Rents.....	9,844 99	
Real Estate.....	1,685 00	
E. Casserly, for street assessment, 1851.....	150 00	
		<hr/> 240,974 99
<i>Carried forward.....</i>	<i>\$571,398 95</i>	

DISBURSEMENTS.

Interest on Bonds.....	\$124,719 43
Bonds redeemed.....	8,100 00
Premium on Bonds.....	405 00
Attorney's Fees.....	800 00
Court, notarial, and recording fees, advertising, street assessment, removing Safes to new offices, etc.....	183 86
Salaries of five Commissioners, in- cluding Secretary.....	8,100 00
<i>Total Disbursements carried forward,</i>	<i>\$142,308 29</i>

<i>Brought forward</i> ,.....	\$142,308 29	\$571,398 95
Loans outstanding at this date, to wit :		
On Real Estate.....	127,293 00	
On Bonds and Stocks.....	161,500 00	
Bonds taken to account, cost.....	94,832 15	
Real Estate taken to account.....	14,000 00	
Cash on Deposit with Parrott & Co.	31,465 51	
	<hr/>	\$571,398 95
		<hr/> <hr/>

The amount of Bonds outstanding on the 31st day of May, 1861, as set forth in our Report dated June 18, 1861, was..... \$1,362,400 00
 During the past year there has been redeemed... 8,100 00

Leaving outstanding on the 31st ult.....\$1,354,300 00

The investments, loans, and cash on hand, on the 31st ultimo, as appears by the accompanying statement, amounted to..... \$429,090 66

Interest accrued on Bonds belonging to the Board, and on loans, up to the 31st ult..... 7,910 35

\$437,001 01

Deduct for coupons due but not presented..... 27,965 00

Leaving an actual available Sinking Fund of.....\$409,036 01

To this should be added the sum due from the City on the requisition of 1856-57..... 68,513 43

\$477,549 44

Subscribed and sworn by

WM. HOOPER,

Secretary.

EXHIBIT OF THE BONDED DEBT AND INTEREST
WITH THE SINKING FUNDS AND ASSETS AP-
PLICABLE THERETO, ON THE 30TH DAY OF
JUNE, 1862.

Total amount of Bonds outstanding per foregoing statement.....	\$3,126,800 00	
Coupons of 1851 due and not pre- sented for payment.....	12,975 00	
Two months' accumulated interest on Bonds of 1851, since ma- turity of last coupons.....	22,571 67	
Coupons of Bonds of 1858, due and not presented for pay- ment.....	1,935 00	
Coupons of Bonds of 1858, due July 1, 1862.....	34,035 00	
Two months' accumulated interest on School Bonds of 1854, since maturity of last cou- pons.....	501 67	
		<u>\$3,198,818 34</u>

SINKING FUNDS AND CORPORATION
DEBT FUND APPLICABLE TO THE
ABOVE, ON THE 30TH DAY OF JUNE,
1862.

In the hands of the Fund Commissioners, debt
of 1851, June 30, 1862 — Investments,
Loans, Cash and Interest due on Loans,
including \$160,500 of City Bonds of 1858,
6 ¢ cents. valued in the statement at cost
—\$92,368 only\$425,957 18

At credit of Sinking Fund—Fire
Bonds, Cash and Loans on se-
curity City Bonds..... 70,264 63

<i>Carried forward</i> ,.....	<u>\$496,221 81</u>	<u>\$3,198,818 34</u>
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<i>Brought forward</i> ,.....	\$496,221 81	\$3,198,818 34
At credit of Sinking Fund-School Bonds, Cash and Loans on se- rurity City Bonds.....	22,892 56	
At credit of Corporation Debt Fund—Cash.....	18,236 31	
	<hr/>	
Total Sinking Funds, etc.....		\$537,350 68
		<hr/>
Net amount of Funded Debt and Interest on the 30th day of June, 1862, above assets appli- cable thereto.....		\$2,661,467 66
The balance of Debt June 30, 1861, was, per report.....	\$2,805,936 16	
Decrease for the year.....	144,468 50	

JUDGMENT DEBT OF THE CITY.

A summary of the Judgment Debt will be found on page 23 of the Auditor's Report of last year, since which the position of the debt is not materially changed.

The total Judgments and City Slip Claims, with interest calculated to that date, was stated to be.....	\$1,185,454 00
Add 1 year's interest, 10 ¢ cent.....	118,546 00
	<hr/>
Total Judgment Debt, June 30, 1862...	\$1,304,000 00

Two of the City Slip Suits undecided at date of last report, have been tried and judgments entered: the amounts, however, are included in the above. The cases are—

Satterlee *vs.* The City, and
Pimenthal *vs.* The City.

The case of Argenti *vs.* The City was recently tried in the 4th District Court, and plaintiff nonsuited.

The case of Lucas, Turner & Co. *vs.* The City may be considered as still pending.

The above two cases are not included in the aggregate of judgments and claims.

It has been recently ascertained that a number of judgments which stand (per record) against the City, or which were paid from the Judgment Fund in 1859, had been satisfied in *fact*, but, by neglect, not of *record*, in 1856. The amount approximates \$12,000, of which a small portion was paid, and the rest came near being paid, a second time. Measures should be taken to discharge the judgments and recover the over-payments.*

The heavy annual accumulation of interest on the City Slip Judgments and open claims calls imperatively for some complete disposition to be made of them by final adjudication, compromise, or funding. Whatever reluctance citizens may have to grappling with this great evil, it must be met at *some period*, and will only become more formidable by delay. We are adding over \$100,000 interest annually to the debt, and are losing the rents and taxes of the City Slip lots, and paying street repairs in front of some of them at the same time. The earnest attention of the Board of Supervisors and of citizens is again called to this matter. A do-nothing policy will only involve further debt and complications. The question should be speedily decided whether to continue the contest, and the best legal counsel should be availed of, first, to determine that question, and if decided affirmatively, to defend the suits; if negatively, a speedy settlement and sale of the lots should be effected; and to do this, citizens as well as Supervisors should investigate the subject thoroughly and intelligently, and act in harmony.

Bonded Debt, (above assets)	\$2,661,467 00
Judgment Debt.....	1,304,000 00
	<hr/>
Total.....	\$3,965,467 00

* NOTE.—About \$2000 repaid since report was written.

TREASURER OF SAN FRANCISCO FOR STATE MON-
EYS IN CASH ACCOUNT FOR THE FISCAL YEAR
ENDING JUNE 30, 1862.

To receipts on account of the State of
California from the following
sources:—

	DR.	CR.
Taxes	\$239,560 96	
Poll Taxes.....	4,475 24	
National Poll Taxes.....	3,600 00	
State and County Licenses.....	13,680 55	
Passenger Brokers' Licenses.....	9,082 42	
Stamps—Insurance	14,877 98	
“ Exchange.....	8,277 46	
“ Passenger.....	5,071 41	
“ Attorney.....	10 00	
	<hr/> 28,236 85	
Court Taxes—4th and 12th District Courts.....	4,890 00	
	<hr/> 303,526 02	
Cash on hand June 30, 1861.....	8,692 47	
By settlements with Controller—		
Aug. 27, 1861.....		49,076 99
Nov. 20, 1861.....		175,476 08
Cash on account, Dec. 23, 1861...		32,000 00
Settlement Feb. 19, 1862.....		20,945 23
“ May 26, 1862.....		15,668 94
		<hr/> 293,167 24
Cash on hand June 30, 1862, at credit of the State.....		19,051 25
	<hr/> <hr/>	<hr/> <hr/>
	\$312,218 49	\$312,218 49

**Dr. TREASURER OF THE CITY AND COUNTY IN
CASH ACCOUNT WITH AUDITOR,**

GENERAL FUND.

To Receipts from

Taxes	\$288,866 92	
State and County Licenses.....	103,111 47.	
Municipal Licenses.....	22,034 39	
Harbor Dues.....	16,913 05	
Wharf Rents.....	10,392 41	
Ground Rents.....	500 00	
Fines in Police Court.....	21,697 05	
Fines in Court of Sessions.....	4,190 00	
Poll Taxes.....	2,983 50	
Balance unexpended of Fund set aside for the repayment of il- legal tax of 63½ cents per \$100 1858-59.....	433 10	
Proceeds of sales of Scrip from Re- ceiver in case of Hunt and oth- ers <i>vs.</i> City.....	163 00	
Allowance from State for Assess- ment Expenses.....	2,764 08	
	<hr/>	474,048 97

SCHOOL FUND.

To Receipts from

Taxes.....	132,685 90	
State of California, apportionment of the State School Revenues to San Francisco.....	19,834 76	
Poll Taxes.....	49 50	
Interest on Loan.....	42 70	
Fines Police Court (Sunday law)...	2,310 00	
Rent of School Property.....	295 00	
	<hr/>	155,217 86

SCHOOL FUND—SPECIAL.

To Receipts from sale of Bonds for Building Pur- poses.....	11,960 00	
<i>Carried forward,</i>	<hr/>	\$641,226 83

FOR THE FISCAL YEAR ENDING JUNE 30, 1862. Cr.

GENERAL FUND.

By Demands redeemed—ordinary demands, including demands audited prior to this fiscal year	\$375,458 17	
By Special Fee Fund Demands—paid after transfer of quarterly balances of the latter to the General Fund.....	10,075 69	
By paid State of California for error in License Account	2 52	
	<hr/>	385,536 38

SCHOOL FUND.

By Demands redeemed— for general purposes, including demands audited prior to this fiscal year.....		116,913 15
---	--	------------

SCHOOL FUND—SPECIAL.

By Demands redeemed—for purchase of lots and erection of buildings from proceeds of sales of Bonds.....		6,474 05
---	--	----------

SPECIAL FEE FUND.

By Demands redeemed, including demands audited prior to this fiscal year.....		56,328 23
---	--	-----------

STREET LIGHT FUND.

By Demands redeemed, including demand of \$1767 85, audited in last fiscal year.....		28,991 62
--	--	-----------

Carried forward..... \$594,243 43

Dr.

Brought forward,..... \$641,226 83

SPECIAL FEE FUND.

To Receipts from the following City and
County Officers, of Fees :—

Recorder	\$34,605 00	
County Clerk.....	22,553 72	
Sheriff.....	11,287 54	
Auditor.....	4,790 95	
Treasurer	9,554 19	
Tax Collector.....	9,317 05	
Clerk of the Board of Supervisors	359 25	
Clerk of the Police Court.....	1,337 75	
District Attorney—Auditor's and Treasurer's Fees collected by him.....	116 00	
	<hr/>	93,921 45

STREET LIGHT FUND.

To Receipts from Taxes..... 56,860 37

STREET DEPARTMENT FUND.

To Receipts from Licenses on Vehicles	7,132 25	
Fines on Vehicles...	55 00	
	<hr/>	7,187 25

POUND FEE FUND.

To Receipts from Pound Fees..... 1,105 00

SPECIAL POUND FEE FUND.

To Receipts from Pound-Keeper, subject to re-
demption..... 45 40

CORPORATION DEBT FUND.

To Receipts from Taxes..... 379,069 21

FIRE BOND SINKING FUND.

To Receipts from Loans returned...	188,100 00	
Interest on Loans.....	5,810 75	
	<hr/>	193,910 75

Carried forward,.....\$1,373,326 26

Cr.

Brought forward,..... \$594,243 43

POUND FEE FUND.

By demands redeemed, including demands amounting to \$225, audited in last fiscal year..... 1,000 00

POLICE CONTINGENT FUND.

By demands redeemed, including demands amounting to \$69 audited in last fiscal year..... 2,694 08

CORPORATION DEBT FUND.

By Demands redeemed for current fiscal year..... 302,752 88

FIRE BOND SINKING FUND.

By Demands redeemed for current fiscal year..... 188,852 00

SCHOOL BOND SINKING FUND OF 1854.

By Demands redeemed for current fiscal year..... 32,290 00

SCHOOL BOND SINKING FUND OF 1860.

By Demands redeemed for current fiscal year..... 13,730 00

SCHOOL BOND SINKING FUND OF 1861.

By Demands redeemed for current fiscal year..... 4,500 00

INTEREST ACCOUNT OF FIRE AND CIVIL BONDS.

By paid Coupons from unused remittances withdrawn semi-annually from New York..... 870 65

INTEREST ACCOUNT OF SCHOOL BONDS OF 1854.

By Demands redeemed for current fiscal year.....1,565 20

Carried forward..... \$1,565 20 \$1,140,933 04

Dr.

<i>Brought forward</i> ,.....	\$1,373,326	26
SCHOOL BOND SINKING FUND OF 1854.		
To Receipts from Loans returned...	34,640	00
Interest on Loans.....	994	19
	<hr/>	35,634 19
SCHOOL BOND SINKING FUND OF 1860.		
To Receipts from Loans returned.....	8,150	00
Interest on Loans.....	128	98
	<hr/>	8,278 98
SCHOOL BOND SINKING FUND OF 1861.		
To Receipts from Loans returned.....		2,100 00
INTEREST ACCOUNT OF FIRE AND CIVIL BONDS.		
To Receipts from transfer from New York, un- expended funds remitted to pay Coupons.		1,042 47
INTEREST ACCOUNT OF SCHOOL BONDS OF 1854.		
To Receipts from transfer from New York, un- expended funds remitted to pay Coupons.		109 20
INTEREST ACCOUNT OF SCHOOL BONDS OF 1861.		
To Receipts from transfer from New York, un- expended funds remitted to pay Coupons.		156 75
		<hr/>
		\$1,420,647 85
Balance of Cash on hand June 30, 1861.....		101,379 28
		<hr/>

Loans.

NOTE.—Loans of money of the Sinking Fund are made on security of State and City and County Bonds.

Fire Bond Sinking Fund.

Amount of Loans outstanding per re-
port June 30, 1861.....\$29,900 00

Carried forward.....\$29,900 00 \$1,522,027 13

Cr.

Brought forward,..... \$1,565 20 \$1,140,933 04

Coupons paid from unused remittances withdrawn semi-annually from New York.....	105 00	1,670 20
---	--------	----------

INTEREST ACCOUNT OF SCHOOL BONDS OF 1860.

By Demands redeemed for current fiscal year.....	6,984 25
--	----------

INTEREST ACCOUNT OF SCHOOL BONDS OF 1861.

By Demands redeemed for current fiscal year.....	2,448 63	
Coupons paid from unused remittances withdrawn semi-annually from New York.....	156 00	2,604 63

SCHOOL MORTGAGE ACCOUNT.

By Demands redeemed for current fiscal year.....	2,053 33
--	----------

Total Payments.....	\$1,154,245 45
---------------------	----------------

<i>Carried forward</i> ,.....	\$1,154,245 45
-------------------------------	----------------

Dr.

<i>Brought forward</i> ,.....	\$29,900 00	\$1,522,027 13
Demands audited for loans and re- newals during the fiscal year...	188,850 00	
	<u>218,750 00</u>	
Loans repaid	188,100 00	
Loans outstanding June 30, 1862...	<u>30,650 00</u>	

School Bond Sinking Fund of 1854.

Amount of Loans outstanding June 30, 1861.....	4,100 00
Demands audited for loans during the fiscal year.....	32,290 00
	<u>36,390 00</u>
Loans repaid.....	34,640 00
Loans outstanding June 30, 1862....	<u>1,750 00</u>

School Bond Sinking Fund of 1860.

Amount of Loans outstanding June 30, 1861.....	500 00
Demands audited for Loans during the fiscal year.....	8,450 00
	<u>8,950 00</u>
Loans repaid.....	8,150 00
Loans outstanding June 30, 1862...	<u>800 00</u>

School Bond Sinking Fund of 1861.

Demands audited for Loans and paid during the fiscal year... ..	<u>2,100 00</u>
Total amount of money loaned out (not in above cash ac- count).....	<u>\$33,200 00</u>

Dr. Total 1861-62, brought down.....\$1,522,027 13

Cr.

Total payments brought forward,..... \$1,154,245 45

By Balance of Cash on hand June 30, 1862, at credit of the following Funds, viz. :—

General Fund.....	\$211,696 77
School Fund.....	13,962 93
School Fund—Special—from Bonds.	8,992 29
Special Fee Fund.....	13,749 81
Street Light Fund.....	29,636 60
Street Department Fund.....	9,797 25
Pound Fee Fund.....	299 50
Special Pound Fee Fund.....	45 40
Police Contingent Fund.....	974 92
Corporation Debt Fund.....	18,236 31
Fire Bond Sinking Fund.....	39,614 63
School Bond Sinking Fund of 1854..	20,193 58
School Bond Sinking Fund of 1860..	48 98
School Bond Sinking Fund of 1861..	100 00
Interest Account of Fire and Civil Bonds	314 84
Interest Account of School Bonds of 1860.....	65 75
Interest Account of School Bonds of 1861.....	52 12

367,781 68

NOTE.—The balances at the credit of the Special Fee, Street Light, and Police Contingent Funds are to be transferred to General Fund after the payment of outstanding demands, according to law.

For Transfer Journal Entries in connection with foregoing account, see next page.

Cr. Total 1861–62..... \$1,522,027 13

TRANSFER JOURNAL ENTRIES DURING THE YEAR.

From	
Street Light Fund to General Fund, balance unexpended at close of last fiscal year.....	\$29,273 59
Police Contingent Fund to General Fund, balance unexpended at close of last fiscal year.....	157 77
Special Fee Fund to General Fund, balances unexpended at close of each quarter, viz. :—	
July 2, 1861.....	667 15
October 2, 1861.....	27 58
January 1, 1862	14,823 26
March 31, 1862.....	9,951 35
	<hr/>
	25,469 34

NOTE.—The above transfers as required by law.

From	
Corporation Debt Fund to General Fund—see last Annual Report, page 32—for deficiency in Corporation Debt Fund made good from the General Fund, in 1860, in accordance with Act of the Legislature, April 6, 1860, now repaid to the General Fund, by Act of May 7, 1861.....	58,357 55
	<hr/>
Total transfers to General Fund.....	\$113,258 25

From	
Corporation Debt Fund to Fire Bond Sinking Fund, annual sinking fund of 1860-61 not transferred in that year, the former fund being short: now transferred in accordance with Act of May 7, 1861.....	16,666 66
Annual Sinking Fund of 1861-62.....	16,666 66
	<hr/>
Total transfers to Fire Bond Sinking Fund.....	\$33,333 32

From

General Fund to Police Contingent Fund, annual appropriation July 1, 1861..... ..	3,600 00
---	----------

From

General Fund to School Bond Sinking Fund of 1854, transferred in accordance with Act of Legislature of April 26, 1862.....	12,200 99
--	-----------

From

General Fund to Street Department Fund, for sundry collections of licenses on vehicles, transferred on the creation of the latter fund.	2,610 00
---	----------

From

General Fund to Special Fee Fund, on sundry payments from the latter, decided to belong to the former fund.....	499 25
---	--------

Total transfers from General Fund.....	<u>\$18,909 94</u>
--	--------------------

From

School Fund to School Mortgage Account—set aside to pay installment and interest on mortgage.....	1,973 33
---	----------

School Fund to Interest Accounts— set aside for payment of Coupons...	
--	--

Bonds of 1854.....	3,141 25
--------------------	----------

Bonds of 1860.....	7,050 00
--------------------	----------

Bonds of 1861.....	2,500 00
--------------------	----------

	<u>12,691 25</u>
--	------------------

School Fund to Sinking Funds—	
-------------------------------	--

Annual Sinking Funds set aside,	
---------------------------------	--

Bonds of 1854.....	5,000 00
--------------------	----------

Bonds of 1860.....	5,000 00
--------------------	----------

Bonds of 1861.....	2,500 00
--------------------	----------

	<u>12,500 00</u>
--	------------------

Total transfers from School Fund.....	<u>\$27,164 58</u>
---------------------------------------	--------------------

Interest Account of School Bonds 1854, to School Fund for demand paid and charged the latter, before the annual transfer to the former account.....	\$1,580 25
In addition to the large Cash balance	367,781 68
Loans from the Sinking Funds are outstanding to the amount of.....	33,200 00
Showing available as Cash.....	\$400,981 68
In the estimates of Revenue and Expenditures for the fiscal year then commencing (per report of last year, page 58) it was calculated that there would be a surplus at this time of.....	282,531 27
The surplus thus exceeds the estimate.....	\$118,450 41

This arises from the increase of collection of Licenses and the largely increased Tax Assessment Roll, which was not then completed, and was estimated at \$36,000,000 property available for Taxes, whereas \$37,838,000 was collected upon.

The large balance of the Street Light Fund is to be transferred, after payment of one outstanding demand, to the General Fund. The excess in this fund arises from the tax, (15 cts. on \$100) having been much larger than the expenditure for lights justified. The tax has, however, been reduced to 7½ cents on \$100 for the ensuing fiscal year, while the expenditures have been increased by the addition of a large number of lights.

The large transfers from the Special Fee to General Fund arises in part, from the circumstance that all the deputies of officers receiving fees, are paid from the General Fund, under the Act of May 17, 1861.

Adding the Loans outstanding to the several Sinking Funds, and the available amount of each will stand:—

Sinking Funds—Fire Bonds.....	70,264	63
School Bonds of 1854.....	21,943	58
School Bonds of 1860.....	848	98
School Bonds of 1861.....	100	00
		<hr/>
	93,157	19

To this will shortly be added the Sinking Funds of the year 1862-63:—

Fire Bonds.....	16,666	66
School of 1854.....	5,000	00
School of 1860.....	5,000	00
School of 1861.....	2,500	00
		<hr/>

\$29,166 66, which will make over \$112,000 applicable to redemptions or for loan on security of State and City Bonds. The Bonds appear to be held in high estimation, as frequent advertising for redemption fails to elicit a response from holders.

STATEMENT OF TAXES.

E. H. WASHBURN, TAX COLLECTOR, IN ACC'T WITH AUDITOR,

Dr.

	Assessed value of prop- erty.	Total Tax—\$2 87 per \$100.
To amount of the Assessment Roll of 1861-62, as made up by the Assessor and charged by the Auditor to the Tax Col- lector.....	\$41,845,119 00	\$1,200,954 92
Duplicate Assessments and over- payments in collecting Taxes	25,692 00	737 36
Five per cent. collected on delin- quent Taxes.....		8,957 79

Carried forward,.....\$41,870,811 00 \$1,210,650 07

FOR TAXES OF THE FISCAL YEAR 1861-62.

Cr.

	Assessed value of prop- erty.	Total Tax—\$2 87 per \$100.
By Property exempted by statute, viz. :—		
Property of Widows....	208,350	
Property of Orphans...	10,200	
Property of the City and County.....	1,089,242	
Property of the United States.....	483,150	
Property of Roman Ca- tholic Churches.....	396,025	
Property of other Ch'es and Institutions.....	436,860	
	—————\$2,623,827 00	\$75,303 84
Property paid on in other coun- ties—personal and water craft and exempted here	408,067 00	11,711 53
Duplicate and erroneous assess- ments, refunded or deducted...	200,910 00	5,766 12
Delinquent Property uncollected, carried to new account, viz. :—		
Real Estate unsold	23,060	
Personal Property, con- sisting of :		
1st, Consigned Goods	174,300	
2d, Wharves paying rent to the city	98,000	
3d, Shipping and Water Craft	90,975	
4th, Ordinary Personal Estate.....	387,905	
	————— 774,240 00	22,220 66
<i>Carried forward</i>	\$4,007,044 00	115,002 15

STATEMENT OF TAXES.

57

FOR TAXES OF THE FISCAL YEAR 1861-62.

Cr.

	Assessed value of prop- erty.	Total Tax—\$2 87 per \$100.
<i>By amount brought forward,.....</i>	\$4,007,044 00	\$115,002 15
Amount collected and paid into the Treasury	37,863,767 00	1,086,690 13
Amount of Five Per Cents. for delinquencies collected and paid into the Treasury		8,957 79

\$41,870,811 00 \$1,210,650 07

APPORTIONMENT OF TAXES COLLECTED—FISCAL YEAR ENDING JUNE 30, 1862.

Taxes of 1861-62—\$2 87 per \$100.	State, 62c per \$100.	General Fund, 75c per \$100.	School Fund, 35c per \$100.	Street Light Fund, 15c per \$100.	Corporation Debt Fund. 100c per \$100.
Total collected per statement annexed, 1861-62.....	\$1,086,690 13	\$234,755 36	\$132,523 20	\$56,795 64	\$378,637 66
Five per cents on Delinquent Taxes collected 1861-62..	\$8,957 79				
On previous years' taxes...	64 65				
In last year's Tax Collector's account, but paid in this year.....	24 25				
9,046 69					
One half to State, one half to General Fund.....	9,046 69	4,523 35			
Taxes collected of 1856-57.....	67 66	20 59	10 30		
1857-58.....	8 97	2 73	1 36		
1860-61.....	1,229 91	258 93	151 04	64 73	431 55
Totals per Treasurer's and Tax Collector's accounts with Auditor.....	\$1,097,043 36	\$239,560 96	\$132,685 90	\$56,860 37	\$379,069 21

DELINQUENT TAXES OF THIS AND PREVIOUS YEARS REMAINING UNPAID.

Years.	State.	City and County.	Total.
1856-57.....	\$67,855 98	\$155,099 36	\$222,955 34
1857-58.....	13,712 25	31,342 30	45,054 55
1858-59.....	16,094 63	46,942 67	63,037 30
1859-60.....	7,381 98	31,607 18	38,989 16
1860-61.....	6,939 39	26,022 72	32,962 11
Totals.....	\$111,984 23	\$291,014 23	\$402,998 46

TAXES HELD UNDER PROTEST, PENDING ISSUE OF SUITS.

	State.	City and County.	Total.
By W. Y. Patch, Tax Collector, 1858-59.			
“ Jonathan Hunt, “ “ “ “ “ “	\$1,487 07	\$4,337 27	\$5,824 34
“ Jonathan Hunt, Tax Collector, 1859-60.	1,322 38	5,661 97	6,984 35
“ E. H. Washburn, Tax Collector, 1860-61.	3,149 93	10,892 80	14,042 73
Totals.....	\$5,959 38	\$20,892 04	\$26,851 42

Protested Taxes paid since last Annual Report, by E. H. Washburn, 1860-61, \$1,173 09.

STATEMENT OF STATE AND COUNTY LICENSES
ISSUED DURING THE FISCAL YEAR 1861-62,
ENDING JUNE 30, 1862.

	At credit of State.	At credit of City and County.
262 Merchandise 3d to 8th Classes, $\frac{1}{2}$ State, $\frac{1}{2}$ City and County.....	\$2,471 25	\$2,471 25
5638 Merchandise 9th and 10th Class- es, whole City and County.....		44,831 25
2960 Bar, 3d Class, whole City and County		44,415 00
46 Bankers, 2d to 5th Classes, $\frac{1}{2}$ State, $\frac{1}{2}$ City and County.....	1,717 50	1,717 50
21 Brokers, $\frac{1}{2}$ State, $\frac{1}{2}$ City & C'ty...	157 50	157 50
21 Pawnbrokers " " "	315 00	315 00
182 Billiard, 1 to 6 tables, $\frac{1}{2}$ State, $\frac{1}{2}$ City and County.....	882 50	882 50
22 Bowling, 1, 2 and 4 Alleys, $\frac{1}{2}$ State, $\frac{1}{2}$ City and County.....	100 00	100 00
8 Home Insurance, $\frac{1}{2}$ State, $\frac{1}{2}$ City and County.....	100 00	100 00
55 Foreign Insurance, $\frac{1}{2}$ State, $\frac{1}{2}$ City and County.....	2,750 00	2,750 00
3 Foreign Insurance, whole State.	75 00	
84 Auctioneers, 1st to 7th Classes, $\frac{2}{3}$ State, $\frac{1}{3}$ City and County....	4,263 30	2,131 70
3 Pack Peddlers, $\frac{1}{2}$ State, $\frac{1}{2}$ City and County.....	22 50	22 50
2 Circus (1 day) $\frac{1}{2}$ State, $\frac{1}{2}$ City and County.....	10 00	10 00
1 Theater (1 mo.) $\frac{1}{2}$ State, $\frac{1}{2}$ City and County.....	50 00	50 00
24 Intelligence Office, $\frac{1}{2}$ State, $\frac{1}{2}$ City and County.....	600 00	600 00
<hr/> 9332	<hr/> \$13,514 55	<hr/> \$100,554 20
Also collections made by District Attorney of Delinquents.....	166 00	2,557 27
	<hr/> \$13,680 55	<hr/> \$103,111 47

The above Licenses were chiefly issued quar-
terly—41 were issued for 6 months.

STATEMENT OF MUNICIPAL LICENSES ISSUED
DURING THE FISCAL YEAR 1861-62, ENDING
JUNE 30, 1862.

890 Hotels, Restaurants, &c.....	5,075 00
589 Butchers and Slaughter-Houses.....	6,195 00
335 Market Stalls.....	2,512 50
104 Bakers.....	1,035 00
28 Meat and Vegetable Peddlers.....	347 50
36 Laundries.....	342 50
43 Powder and Pyrotechnics.....	590 00.
3 Race Courses.....	40 00
34 Concerts, Dance Houses, and other Amusements	870 00
4 Expresses.....	200 00
19 Assayers.....	950 00
9 Shipping Offices.....	225 00
8 Life Insurance Agents.....	146 64
22 Railroad Dirt Cars.....	220 00
70 Omnibuses.....	830 00
305 Double Teams (2 or more Horses).....	1,525 00
219 Hacks, Coaches, &c.....	1,004 00
2074 Drays, Carts, &c., (1 Horse).....	6,082 25
81 Handcarts.....	81 00
8 Sundries.....	130 25
4881	\$28,401 64
From Delinquencies of last year.....	765 00
	<u>\$29,166 64</u>

Apportioned to—

General Fund.....22,034 39
Street Department Fund.. 7,132 25

\$29,166 64

The above Licenses were issued quarterly.

EXPENDITURES OF THE CITY AND COUNTY FOR THE
FISCAL YEAR ENDING JUNE 30, 1862.

CURRENT EXPENSES OF THE YEAR.

Demands audited on the General Fund for current ex- penses (only), per Report, page 13,.....	\$375,795 01	
Demands audited on the Special Fee Fund for the sal- aries, etc., payable from this fund, page 23. (A portion of salaries of fee officers were paid from General Fund.).....		63,540 73
		<hr/>
		\$439,335 74
Deduct from this amount—		
Fees earned in several offices and paid into the Treasury, which, being col- lected to defray the expenses of said offices, included in above statement of expenses, are here deducted from ex- penses and not included in subsequent statement of revenue.....	\$93,921 45	
Proportion of assess't expenses paid by State,	2,764 68	
		<hr/>
		96,686 13
		<hr/>
		\$342,649 61
Demands audited on School Fund, page 15, current expenses (only) of the year...\$101,184 64		
Deduct allowance by State for schools.....	19,834 76	
		<hr/>
		81,349 88
Demands audited on School Fund—Special— page 16, for buildings and improvements for the year.....		6,252 05
Demands audited on Street Light Fund, page 23, for lighting streets for the year.....		31,240 16
Demands audited on Police Contingent Fund, page 23 —incidental police expenses for the year.....		2,734 98
Demands audited on Pound Fee Fund, page 24—salary of Pound Keeper.....		850 00
		<hr/>
		\$465,076 68
Deduct fees received from Pound Keeper—applied to salary		1,105 00
		<hr/>
Total general current expenses of the year, (exclusive of debts and interest paid).....		\$463,971 68
NOTE.—\$32,880 of the above amount was expended for perma- nent improvements, engines, redemption of property, etc.—items, page 24—leaving about \$431,000 as the net current expenses of the government for the year, against \$400,000 for same class of expendi- tures in the previous year.		
		<hr/>
Carried forward.....		\$463,971 68

Brought forward..... \$463,971 68

INTEREST ON PUBLIC DEBT FOR THE YEAR.

Demands audited on the following Funds and Accounts
for Interest:—

Corporation Debt Fund, page 19	\$242,759	13
Interest Acc't—School Bonds 1854, page 16,	3,145	45
“ “ “ “ 1860, “ 17,	6,984	25
“ “ “ “ 1861, “ 17,	2,448	63
School Mortgage Account.....	720	00

Total for interest paid.....\$256,057 46

Deduct interest received on loans for above
account..... 6,976 62

249,080 84

IN LIQUIDATION OF CLAIMS OF FORMER FISCAL YEARS.

Demands audited on General Fund, page 14...	\$9,022,99	
Demand audited on School Mortgage Account, page 17.....	1,333	33

10,356 32

IN LIQUIDATION OF FUNDED DEBTS.

Demands on Corporation Debt Fund, page 19:		
Sinking Fund Bonds 1851, paid Commissioners	\$50,000	00
Bonds of 1860 redeemed.....	9,960	75
Certificate redeemed.....	33	00

\$59,993 75

Demands on School Bond Sinking Fund, 1860, page 18—redemption of \$5,500 Bonds..	5,280	00
Demand on School Bond Sinking Fund, 1861, page 18—redemption of \$2,500 Bonds..	2,400	00

67,673 75

Total net expenditures for the year audited to be paid... \$791,082 59

Add balance of annual Sinking Funds unexpended, but
liable to be subsequently called for in redemption of
Bonds..

21,486 66

Total chargeable to the fiscal year..... \$812,569 25

NOTE.—The total amount of audited expenditures of previous year, per Report page 41, was.....\$826,012 33
Unexpended Sinking Funds..... 21,666 66

\$847,678 99

Less amounts received from State toward Assessment and
School Expenses and Interest received..... 18,781 25

Net, 1860-61.....\$828,897 74

A large amount, however, was expended in that year, as compared with this, for permanent improvements, etc. See Report 1860-61.

REVENUES OF THE FISCAL YEAR ENDING JUNE 30TH, 1862, AND COMPARISON OF REVENUES WITH EXPENDITURES.

	General Fund, Special Fee Fund & Pound Fee Fund.	School Fund and its superannuery Funds & Ac'rs.	School Fund— special, from Bonds sold.	Street Light Fund.	Street Depart- ment Fund.	Corporation Debt Fund and Fire Bond Sinking Fund.	Totals.
NOTE.—The receipts of Special Fee Fund and Pound Fee Fund, all amounts received for interest and amounts received from State for School and Assessment expenses are not included in revenue statement, being deducted from expenditures as strictly applicable in reduction thereof. Sums returned from New York awaiting presentation of coupons not included. Items of revenue will be found in account with Treasurer, page 42.	\$471,284 89	\$135,340 40	\$11,960 00	\$56,860 37	\$7,187 25	\$379,069 21	\$1,061,702 12
Expenditures per foregoing table.	354,152 58	107,315 67	6,252 05	31,240 16	.....	313,608 79	812,569 25
Surplus of revenue collected over expenditure, not including cash on hand at commencement of the year—no reference is had to the actual amounts paid, but simply audited for payment, so that the surplus does not tally with balance of cash on hand.	\$117,132 31	\$28,024 73	\$5,707 95	\$25,620 21	\$7,187 25	\$65,460 42	\$249,132 87

At the commencement of the year the balance of cash on hand and outstanding loans was... \$135,879 28
 Demands outstanding,..... 55,630 67

Surplus,..... \$80,248 61
 Surplus revenue collected,..... 249,132 87

Showing surplus over requirements of..... \$329,381 48 and the new taxes shortly coming in : of this, however, about \$93,000 belongs to the Sinking Funds and \$34,000 will be required for July coupons of Bonds of 1858, showing a surplus of ordinary funds of about \$200,000. This was anticipated in report of last year, page 58, and the rate of taxation was reduced in view of it ; but the increased value of taxable property has neutralized the effect of the reduction of rates. A still further diminution is recommended, or a reduction in other departments of revenue.

ESTIMATE OF EXPENDITURES FOR THE ENSUING
FISCAL YEAR ENDING JUNE 30, 1863.

GENERAL FUND.

*Salaries payable from this Fund—see Special Fee Fund for
other Salaries.*

Mayor	\$3,000 00
County Judge.....	5,000 00
Associate Justices, \$5 per day,—limit \$600 each.....	1,200 00
City and County Attorney.....	5,000 00
Prosecuting Attorney.....	3,000 00
Coroner, \$4000—\$600 for Analyses...	4,600 00
Harbor Master.....	3,000 00
Superintendent of Schools.....	4,000 00
Superintendent of Streets.....	4,000 00
5 Deputies for do. at \$150 per mo. each	9,000 00
Surveyor, for services to City.....	500 00
Assessor.....	4,000 00
Deputies, as follows: 1 for the year, \$1800; 6 for 3 months, \$2700; 2 for 4 months, \$1200.....	5,700 00
Tax Collector's Deputies and Clerks, as follows: 1 Deputy for the year each at \$2400 and \$2100; 2 Clerks 6 mos. \$1800, and 3 Clerks 5 mos. \$2250; Auctioneer \$200..	8,750 00
Sheriff's Deputies and Jail Keepers: 1 at \$2400, 7 at \$1500 each, and 4 at \$1800 each.....	20,100 00
County Clerk's Deputies: 5 at \$2100, and 3 at \$1800.....	15,900 00
<i>Carried forward.....</i>	<u>96,750 00</u>

<i>Brought forward</i> ,.....	\$96,750 00	
Recorder's Deputy, Clerks, &c. : 1 Deputy, \$2100; Clerks at 12cts. per folio, estimated \$17,000, and 1 Porter \$900.....	20,000 00	
Auditor's Clerk.....	900 00	
Treasurer's Deputies, 1 each at \$2100, \$1200.....	3,300 00	
District Attorney's Clerk.....	900 00	
Mayor's Clerk.....	1,200 00	
City and County Attorney's Clerk.....	900 00	
2 License Collectors, \$1500 each	3,000 00	
2 Interpreters, \$1200 each.....	2,400 00	
2 Porters, City Hall, \$900 each.....	1,800 00	
Visiting Physician and Surgeon for Hospital, \$1200 each.....	2,400 00	
	<hr/>	
Total of above.....		\$133,550 00

Salaries of Police Department.

Police Judge.....	4,000 00	
Chief of Police.....	4,000 00	
4 Captains, \$125 per month each.....	6,000 00	
1 Clerk for Chief of Police, \$125 per month.....	1,500 00	
Not to exceed 50 Policemen at \$100 ^{per} month ea., number determined by Board of Supervisors, \$60,000— deduct salary of Policeman acting as clerk and receiving \$25 extra, as above. 1,500.....	58,500 00	
	<hr/>	74,000 00

Fire Department.

Allowed for Salaries and general main- tenance of department.....	30,000 00	
	<hr/>	
<i>Carried forward</i> ,.....	\$30,000 00	\$207,550 00

<i>Brought forward</i> ,.....	\$30,000 00	\$207,550 00
This includes salary of		
Chief Engineer... ..	4000	
3 Assistant Engineers, \$50 per mo. each....	1800	
3 Bell-Ringers, \$100 per mo. each.....	3600	
Secretary of Dep't....	1800	
Leaving for general purposes	18,800	
<hr/>		
Allowed for 2 Engineers for Steam Fire Engines, \$60 per month each, and 16 Stewards \$40 per month each.....	8,400 00	
	<hr/>	38,400 00
 NOTE. —The salaries, amounting to \$36,500, of seven officers, (collecting fees which are paid into the treasury,) will be found under the head of Special Fee Fund. The income of fees paid in (about \$94,000 during the year) should also be estimated in reduction of the salary list.		
Hospital appropriation, including salaries of Resident Physician and Attendants. Allowed \$3500 per month; also balance unused of an extra appropriation, \$4400.....		46,400 00
Urgent Necessity Allowance—for all miscellaneous objects, not specially provided for, \$2000 per month.....		24,000 00
Contingent Expenses of the President of the Board of Supervisors, \$150 per month allowed.....		1,800 00
Almshouse Appropriation, Act of 1861.....		6,000 00
Industrial School Appropriation.....		10,000 00
Subsistence of Prisoners—estimate.....		7,000 00
Expenses sending Insane to Stockton, burial expenses, witnesses, &c., estimate.....		5,000 00
		<hr/>
<i>Carried forward</i> ,.....		\$346,150 00

<i>Brought forward</i> ,.....		\$346,150 00
Lighting Public Buildings—estimate.....		7,500 00
Repairs of streets front of public prop- erty allowed.....	12,000	
Repairs of Streets—water front do.	6,000	
	—————	18,000 00
Repairs of Public Buildings allowed.....		12,000 00
Repairs of Hospital allowed.....		3,000 00
Erection of new Engine House for “Knickerbocker No. 5,” allowed.....		7,000 00
Survey of Harbor allowed—Act of 1861.....		10,000 00
Expenses Board of City Engineers—salaries and incidentals. Re-survey of City—estimate by Secretary Board of Engineers.....		22,500 00
Road Repairs—Act of 1861—allowed.....		4,000 00
Repairs Brannan St. Bridge—Act of 1861—al- lowed.....		2,000 00
Repairs County Roads south of Pioneer Race Course, Act of 1862, allowed.....		10,000 00
Removal of the dead from Yerba Buena Ceme- tery, allowed		10,000 00
Construction of Cisterns and erection of Hy- drants, allowed.....		10,000 00
Purchase of Hose for the Fire Department—al- lowed \$12,000; expended \$3850.....		8,150 00
Grading and Fencing Public Squares, &c., Act of 1861 \$2000; Act of 1862 \$6000.....		8,000 00
Cleaning Sewers, &c., allowed.....		7,500 00
Redemption of Public Property sold for taxes or judgments, allowed		10,000 00
Special Counsel in City Litigation, allowed.....		5,000 00
Special Counsel in City Slip Cases; special al- lowance \$4000, used \$2500.....		1,500 00
Compiling and publishing Laws and Ordinances, allowed.....		300 00
		—————
<i>Carried forward</i> ,.....		\$502,600 00

<i>Brought forward</i> ,	\$502,600 00
Expenses of Assessment Roll and Sundries.....	3,500 00
Rent of Rooms for Board of Education.....	1,200 00
Rent of Armories, \$50 per month—estimate 25 companies.....	15,000 00
Rent of Rooms for Judges and others, outside City Hall, estimate.....	4,000 00
Expenses District Court Reporters, estimate.....	1,500 00
Expenses of Elections, estimate.....	2,500 00
Annual allowance for Police Contingent Fund....	3,600 00
Extra Deputies—at discretion of Board of Su- pervisors, allowed.....	3,000 00

The following claims for payment are before the Board of Supervisors, subject to their action, and are stated here as possible expenditures of the year only : all disputed.

Jonathan Hunt, ex-Tax Collector, for commis- sions, in suit, \$7865, with interest and costs, about.....	9,000
E. H. Washburn, Tax Collector, for com- missions to July 1, 1861, subject to issue of above suit.....	2,963
J. B. Felton, services as counsel in Tax suits, &c.....	6,000
Sundry claims for judgments under Act of April 26, 1862, mostly rejected—pos- sibly due.....	1,500
John Boland : Grading Pinckney Place....	538
Volunteer Engine Co. No. 7, for additions to Engine House.....	1,300
	<hr/>
	21,301 00
	<hr/>
Total possible or allowed expenditures on General Fund.....	\$558,201 00
	<hr/> <hr/>

The recently conferred powers allow a large increase of expenditure by the Board of Supervi-

sors. The above schedule shows all that legally can be expended from the General Fund, but it is probable that the entire disbursements will not exceed\$500,000 00

SPECIAL FEE FUND.

Salaries Fee Officers and Stationery.

	Salary.	Stationery estimated.	
Auditor.....	\$4000	250	
Treasurer.....	4000	350	
Tax Collector.....	4000	500	
District Attorney....	4000	100	
Sheriff.....	8000	600	
County Clerk.....	4000	1200	
Recorder.....	4000	1700	
Clerk of the Board of Supervisors.....	2100	300	
Clerk of the Police Court.....	2400	200	
	<hr/>	<hr/>	
	36,500	5,200	\$41,700
Stationery for other officers, all paya- ble from this fund, estimated.....			2,000
Publication of Delinquent Tax List, es- timated			600
Copying for County Clerk, special Act May 15, 1862, estimated.....			1,800
			<hr/>
			\$46,100 00

NOTE.—This Fund will receive an income of from \$90,000 to \$100,000, out of which the above are to be paid. Deputies, however, are paid to the extent of \$69,850 out of the General Fund.

Carried forward,.....\$46,100 00

Brought forward,.....\$546,100 00

SCHOOL FUND.

Estimated by Superintendent of Schools.

Teachers' Salaries.....	\$84,000 00
Janitors' Salaries.....	3,600 00
Clerk Board of Education, Salary....	1,500 00
Carpenters' Salaries, for repairs.....	2,080 00
Repairs to School Houses.....	4,000 00
Rents of School Houses.....	5,000 00
Fuel for School Houses.....	1,200 00
Water for School Houses.....	300 00
Books and Supplies for Schools.....	3,500 00
Furniture for School Houses.....	3,000 00
Lighting of School Houses.....	400 00
Care of School Houses.....	200 00
Carting	150 00
Insurance of School Houses.....	700 00
Census Marshals.....	500 00
Stationery and Printing for Board of Education	500 00
Incidentals for Schools and for Board of Education.....	750 00
	\$111,380 00

Interest and Installment on High School Mortgage.....	1,853 00
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Sinking Funds and Interest on Bonds.

Bonds.	Interest.	Sinking Funds.	
1854,	3,010	5,000	
1860,	6,500	5,000	
1861,	2,250	2,500	
	\$11,760	\$12,500	\$24,260 00

Total annual expenditures charge-
able to School Fund proper..... \$137,493 00

Carried forward.....\$683,593 00

Brought forward,..... \$683,593 00

SCHOOL FUND—SPECIAL.

The balance remaining of the proceeds of sales of Bonds for erection of School Houses and purchase of lots, is liable to be expended by the Board of Education, whenever they shall so determine..... 8,992 00

STREET LIGHT FUND:

Lighting Streets, based upon recent monthly outlay..... 50,000 00
 This expense has been largely increased of late by the great addition to the number of lights: the cost of lighting the streets last year was.....31,240
 and the previous year19,500

POUND FEE FUND.

Salary of Pound Keeper..... 900 00

CORPORATION DEBT FUND.

Annual Sinking Fund Bonds of 1851.....	50,000	
“ “ “ “ 1854.....	16,666	
Annual Interest Bonds of 1851	135,430	
“ “ “ “ 1854.....	17,850	
“ “ “ “ 1855.....	19,740	
“ “ “ “ 1858.....	68,070	
Coupons due and not presented, payable in ensuing year	1,935	
		309,691 00

Total estimated expenditures for Fiscal Year ending June 30, 1863..... \$1,053,176 00

ESTIMATE OF REVENUE FOR THE ENSUING FISCAL YEAR ENDING JUNE 30, 1863.

GENERAL FUND.

From Taxes. — The Assessment Roll is incomplete, and any estimate of its aggregate must be conjectural: it is certain that it will be vastly greater than that of the closing year, the collections upon which were on \$37,123,000 of property. From the peculiar character of a large portion of the personal property assessments, it is to be apprehended that a large sum will be delinquent or protested, and there will be the usual deductions for public property, and other real estate and personal exemptions. Upon consultation with the Assessor, it has been deemed safe to estimate the available paying property at \$45,000,000, although the nominal aggregate will be much greater.

General Fund, 70 cents per \$100..... \$315,000 00

From Delinquent Taxes, &c.—Not much can be safely calculated upon for the *General Fund* for deferred taxes of previous years, as the greater portion will be paid in old warrants which are not included in the schedule of indebtedness. A sufficient estimate for old Taxes, in cash and five per cents on delinquencies, is..... 15,000 00

The following items are based on receipts of the closing year :

From State and County Licenses.....	103,000 00
“ Municipal Licenses.....	22,000 00
“ Harbor Dues.....	17,000 00

Carried forward,.....\$472,000 00

	<i>Brought forward</i>	\$472,000 00
From Wharf Rents and Ground Rents.....		11,000 00
“ Fines in Police Court and Court of Sessions		25,000 00
“ Poll Taxes		3,000 00
“ State, for Assessment Expenses.....		3,000 00
	Total General Fund	\$514,000 00

SPECIAL FEE FUND.

Receipts of Fees—based on closing year.

From Recorder.....	34,500 00	
“ County Clerk.....	22,500 00	
“ Sheriff.....	11,000 00	
“ Treasurer	9,500 00	
“ Tax Collector.....	9,000 00	
“ Auditor	4,500 00	
“ Clerk of the Police Court.....	1,500 00	
“ Clerk of the Board of Supervisors.....	500 00	
	Total Special Fee Fund	93,000 00

SCHOOL FUND.

From Taxes 1862-63, on basis of \$45,000,000 available property, at 35c. per \$100.....	157,500	
From Delinquent Taxes, payable in Cash.....	12,000	
From State — Apportionment School Revenue.....	13,000	
From Interest and Sundries.....	2,500	
	Total School Fund	185,000 00

STREET LIGHT FUND.

From Taxes 1862-63 on \$45,000,000 property, 7½c. per \$100.....	33,750 00	
	Carried forward	\$825,750 00

Brought forward.....\$825,750 00

CORPORATION DEBT FUND.

From Taxes 1862-63, on \$45,000,000 property,
85c. per \$100..... 382,500 00

FIRE BOND SINKING FUND.

From Interest on Loans..... 8,000 00

STREET DEPARTMENT FUND.

From Licenses on Vehicles, and Fines..... 10,000 00

POUND FEE FUND.

From Fees..... 1,250 00

Total estimate of Revenue, 1862-63..... \$1,227,500 00

Rate of Taxes.	1862-63.	1861-62.
Federal Tax.....	.15	.00
State Tax.....	.62	.62
Corporation Debt Fund.....	.85	1.00
General Fund.....	.70	.75
Street Light Fund .....	.07½	.15
School Fund.....	.35	.35
	<u>2.74½</u>	<u>2.87</u>

COMPARATIVE TABLE — ESTIMATED

ACCOUNTS.	Cash on hand and Loans out June 30, 1862.	Revenues expected fiscal year 1862-63.	Total balance, and Cash, Loans and Revenues.
General Fund, including transfers to be made from Special Fee, Police Contingent and Street Light Funds of all bal- ances beyond what is re- quired to liquidate out- standing demands.....	\$248,129 35	\$514,000 00	\$762,129 35
School Fund and School Bond Sinking Funds, etc., (growing out of School Fund,).....	36,855 49	185,000 00	221,855 49
School Fund, Special, for School Lots & Build'gs.	8,992 29	.....	8,992 29
Street Light Fund—(bal- ance over demands out standing, transferred to General Fund).....	4,016 39	33,750 00	37,766 39
Street Department Fund..	9,797 25	10,000 00	19,797 25
Corporation Debt and Fire Bond Sinking Fund, (latter growing out of former,).....	88,500 94	390,500 00	479,000 94
Pound Fee and Special Pound Fee Funds.....	344 90	1,250 00	1,594 90
Police Contingent Fund, (all but this am't trans- ferred to General Fund,)	109 90	.....	109 90
Special Fee Fund, (bal- ance on hand over out- standing demands trans- ferred to General Fund,)	3,802 46	93,000 00	96,802 46
Interest Accounts—Sur- plus Funds transferred from New York.....	432 71	.....	432 71
Surplus Fund and Police Fund of 1856-57; de- mands outstanding.....	.....	.....	.....
Deduct Deficien'y in Street Light Fund. \$16,250 00			
Old Demands, 1856-57... 670 95			
	\$400,981 68	\$1,227,500 00	\$1,628,481 68

REVENUES AND EXPENDITURES, 1862-63.

Old demands unpaid.	Current expenditures fiscal year 1862-63. Estimated.	Total demands 1862-63, and previous.	Estimated surplus June 30, 1863, over expenditures.
\$32,067 75	\$500,000 00	\$532,067 75	\$230,061 60
9,154 04	137,493 00	146,647 04	75,208 45
.....	8,992 29	8,992 29	.....
4,016 39	50,000 00	54,016 39	Deficiency. 19,797 25
.....	309,691 00	309,691 00	169,309 94
75 00	900 00	975 00	619 90
109 90	Included in Gen- eral Fund.	109 90	.....
3,802 46	46,100 00	49,902 46	46,900 00
.....			432 71
670 95	.....	670 95	Deficiency.
.....			\$542,329 85
.....			16,920 95
\$49,896 49	\$1,053,176 29	\$1,103,072 78	\$525,408 90

REMARKS ON ESTIMATES FOR 1862-63.

The preceding table exhibits a summary and comparison of the anticipated Revenues and Expenditures of the ensuing fiscal year, in connection with the surplus balances on hand June 30, 1862.

It will be seen that the surplus funds at the close of the fiscal year 1862-63 are likely to amount to \$525,000. Of this, the present surplus Sinking Funds, \$93,000, are subject to the presentation of bonds for redemption, although there is no probability of this amount being presented.

An estimate in last year's Auditor's Report placed the anticipated surplus, June 30, 1863, at \$520,000, and it was recommended that the rate of taxation should be reduced. A reduction was made of $32\frac{1}{2}$ cents on \$100 from the rates then authorized by statute, but the increased valuations of the Assessment Roll are so great in the aggregate, that the accumulation will be quite as large as was then anticipated.

It may be a question worthy of consideration, whether it would be proper and politic, by legislative enactment, to appropriate any portion of this surplus towards effecting a settlement of the judgment debts, or for any other purpose.

If, however, it be decided that no such adjustment is advisable, or that it is not expedient to divert the accumulated funds for those objects, it will be incumbent on the Board of Supervisors to reduce very considerably the rate of taxation for next year.

In a community in which specie is the only currency, and rates of interest are high, it is manifestly against public interests to accumulate large sums in the public Treasury in advance or excess of the requirements for expenditures.

Much embarrassment arises in determining the levy for taxes, from the fact that the Board of Supervisors are compelled by law to make the levy in May, and the Assessment Roll is not

completed, nor is it possible to know what the amount of taxable property is, until September. Some change in the law should be made, by which the levy will be made after the Assessment Roll is completed. This will obviate the danger of making the levy either too large or too small, to raise the required amount of revenue.

Respectfully submitted.

HENRY M. HALE,
Auditor.

July 28, 1862.

[See Appendix for sundry details.]

THE [illegible] OF [illegible]

[illegible text]

[illegible text]

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[illegible text]

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APPENDIX TO AUDITOR'S REPORT.

SALARIES PAID FROM THE GENERAL FUND.

OFFICERS OF THE CITY AND COUNTY.

Mayor.....	\$3,000 00
Mayor's Clerk, 2 mos. at \$100 per mo.	200 00
County Judge.....	5,000 00
Associate Justices: 2, $3\frac{1}{5}$ mos. at \$50 each per mo.....	320
2, 106 days, at \$5 per day ea.	1,060
	————— 1,380 00
City and County Attorney, $8\frac{2}{3}\frac{4}{1}$ mos. at \$4000, and $2\frac{1}{3}\frac{6}{0}$ mos. at \$5000 per year.....	3,982 75
City and County Attorney's Clerk for time employed, \$75 per mo.....	848 62
Police Judge.....	4,000 00
Police Chief.....	4,000 00
Prosecuting Attorney, $9\frac{5}{8}$ mos. at \$200 and $2\frac{1}{8}$ mos. at \$250 per mo.....	2,508 33
Assessor.....	4,000 00
Assessor's Deputies, \$150 per mo. ea., 1, 12 mos.....	1800
6 extra, 3 mos. Feb.1 to May 1, 1862.....	2700
2 extra 3 mos. July, 1861, and May and June, 1862.....	900
1 extra 1 mo. Aug. 1861.....	150
1 extra $\frac{1}{2}$ mo. Aug. 1861.....	75
	————— 5,625 00

Carried forward.....\$34,544 70

<i>Brought forward</i>	\$34,544	70
Superintendent of Schools.....	4,000	00
Superintendent of Streets: Salary, \$4000, less fractions, .04.....	3,999	96
Superintendent of Street's Deputies: 1, 12 mos.; 3 from June 17 to 30, 1862, and 1 from June 25 to 30, 1862: \$150 per mo. each.....	2,040	00
1, July 1 to Oct. 1, 1861, and 2 from Oct. 1, 1861, to June 30, 1862, at \$100 per month each.....	2,006	66
	—————	4,046 66
Surveyor, $3\frac{7}{8}$ mos. at \$1000, and $8\frac{2}{3}$ mos. at \$500 per year.....	634	43
Coroner, $3\frac{7}{8}$ mos. at \$4500 per year.....	1209	68
6 mos. 1 day at \$2000 per yr.	1006	82
$2\frac{2}{3}$ mos. at \$4000 per year..	911	10
	—————	3,127 60
Harbor Master, 6 mos. at \$5000 and 6 mos. at \$3000 per year.....	3,999	96
License Collectors, 2 at \$125 each per mo. for time employed.....	2,987	90
Interpreters for Police Court, 2 at \$100 each per month.....	2,400	00
City Hall Porters, June 1, 1861, to June 30, 1862—13 mos. 1, 13 mos. at \$75 per mo..	975	
1, 6 mos. at \$75, and 7 mos. at \$60 per month.....	870	
	—————	1,845 00
	—————	
Total, per Report, page 9.....	\$61,586	21
<i>Carried forward</i> ,.....	\$61,586	21

Brought forward,..... \$61,586 21

FEE OFFICERS' DEPUTIES.

Auditor's Clerk, $11\frac{2}{3}\frac{4}{1}$ mos. at \$75 per month 883 06

Treasurer's Deputies, 1, $3\frac{7}{3}\frac{1}{1}$ mos. at \$200, and $8\frac{2}{3}\frac{4}{1}$ mos. at \$175; also 1 additional 12 mos. at \$100 per month..... 3,380 64

Tax Collector's Deputies and Clerks—

1 Deputy 12 mos. at \$200 per month. 2400 00

1 Deputy 8 mos. at \$175 per month 1400 00

1 Deputy 3 mos. at \$175 per mo. under Act of April 26, 1862, less deductions..... 517 50

Clerks at \$150 per mo. each.

Sept. 1861—2, 25 days each, and 1 ea. 10 and 14 days.. 370 00

Oct. 1861—5, 1 mo. each... 750 00

Nov. 1861—3, 1 mo. ea. and 1 ea. 25 and 13 days..... 640 00

Dec. 1861—2, 1 mo. ea. and 1, 1 day..... 305 00

Jan. 1862—4, 1 month each. 600 00

Feb. 1862—1, 15 days..... 80 30

Mar. 1862—1 each 17 and 27 days..... 220 00

April, May and June, 1862, 1 each month..... 450 00

Auctioneer at Tax Sale..... 200 00

————— 7,932 80

Recorder's Deputy, Clerks, &c.

(from Oct. 7, 1861, to June 30, 1862.)

Carried forward,.....\$12,196 50 \$61,586 21

<i>Brought forward</i> ,.....	\$12,196 50	\$61,586 21
Deputy Oct. 7, 1861, to April 26, 1862, at \$150, and after April 26, 1862, at \$175 per month.....	1,376 78	
Clerks, (averaging 11 to 12) copying at 12c. per folio.....	11,898 72	
Porter for Hall of Records, Oct. 7, 1861, to June 30, 1862, at \$75 per mo.....	661 31	
	<hr/>	13,936 81
County Clerk's Deputies, (from Oct. 7, 1861, to June 30, 1862) 5 at \$175 ea. and 3 at \$150 ea. per month.....	11,625 79	
Sheriff's Deputies—		
1 at \$200 and 5 at \$150 per mo. ea., July 1 to Oct. 7, 1861	3,064 51	
1 at \$200, 4 at \$150. and 7 at \$125 per mo. each, Oct. 7, 1861, to June 30, 1862.....	14,696 82	
	<hr/>	17,761 33
District Attorney's Clerk, 11 $\frac{2}{3}$ mos. at \$75 per mo.....	875 00	
	<hr/>	
Total, per Report, page 9.....		\$56,395 43

NOTE. — The salaries of the Deputies of the Recorder, County Clerk, and Sheriff previous to Oct. 7, 1861, not found above, appear in the account of demands audited on the Special Fee Fund.

EXTRA DEPUTIES

Allowed by Board of Supervisors under Fee and Salary Act, allowing \$3000 per year, at discretion of the Board of Supervisors.

Deputy Clerks of the Board of Equalization, Aug., 1861, and June, 1862,	500 00	
	<hr/>	
<i>Carried forward</i> ,.....	\$500 00	\$117,981 64

<i>Brought forward</i> ,.....	\$500 00	\$117,981 64
2 extra Deputies for Sup't of Streets...	1,505 36	
2 License Notice Servers, \$50 each per month	820 97	
	<hr/>	
Total, per Report, page 10		\$2,826 33

POLICE FORCE.

3 Captains, 12 mos. at \$125 ea. per mo..	4,500 00	
1 Captain 11 $\frac{1}{3}$ $\frac{3}{10}$ mo. at \$125 per mo.....	1,454 15	
1 Officer acting as Chief's Clerk, 12 mos. at \$125 per month.....	1,500 00	
Officers at \$100 per mo. each. July and Aug., 1861—29 each mo. : less deductions by Police Commission- ers.....	5,783 07	
Sept., 1861—30, less deductions.....	2,958 33	
—10 additional, 11 days..	366 61	
Oct., Nov., Dec., 1861, Jan., Feb., March and April, 1862—39 each month, less deductions,.....	27,297 40	
May, 1862—36.....	3,600 00	
2, 3 days ea..	19 34	
	<hr/>	
	3,619 34	
June, 1862—35.....	3,500 00	
	<hr/>	
Total, per Report, page 00.....		\$50,978 90

FIRE DEPARTMENT.

Paid from \$30,000 appropriation.

Chief Engineer.....	4,000 00	
Secretary, 4 $\frac{1}{3}$ $\frac{3}{10}$ mos. at \$125, and 7 $\frac{1}{3}$ $\frac{7}{10}$ mos. at \$150 per month..	1,689 16	
Assistant Engineers, 3 at \$50 ea. per mo.	1,663 87	
Bell Ringers, 3 at \$100 ea. per mo.....	3,600 00	
	<hr/>	
Total, per Report, page 10.....		\$10,953 03

Carried forward.....\$182,739 90

<i>Brought forward,</i>	\$182,739 90
FIRE DEPARTMENT—FOR STEWARDS AND ENGINEERS.	
<i>In addition to appropriation of \$30,000 for Salaries and Contingencies.</i>	
16 Stewards at \$40 per mo. each.....	7,680
2 Engineers at \$60 per mo. each.....	1,440
	<hr/>
Total, per Report, page 10.....	9,120 00
	<hr/>
Salaries of all Departments from the General Fund, excepting those below stated.....	\$191,859 90
SALARIES PAID FROM THE SPECIAL FEE FUND.	
Amount as per detailed statement: see Report, pages 21 to 23	56,333 35
	<hr/>
	\$248,193 25

Against the above sum for salaries, to exhibit the net expenses on salary account, the sum of \$93,921 45 should be credited for fees received and paid into the Treasury by Fee Officers—net salaries, therefore, \$154,271 80.

The salaries of the School and Hospital Departments are not included in the above, but will be found under their respective heads.

FIRE DEPARTMENT CONTINGENCIES.

Paid from appropriation of \$30,000.

Repairs to Engines, Hose Carriages and Trucks..	6,370 20
Fire Engine imported for No.2, and Freight and Expenses.....	2,693 06
Fire Engine imported for No. 10, and Freight and expenses'.....	2,484 05
Fire Engine imported for No. 7.....	1,637 76
Steam Fire Engine purchased for No. 6, paid Wethered & Tiffany.....	5,500 00
Arching 4 Cisterns.....	995 00
Sundry Repairs to Cisterns.....	622 60
Filling Cisterns.....	50 00
Carting Hose.....	159 50
Suction Hose and Couplings, and Freight on same.	62 55
Wood for Fire Engine No. 6.....	84 50
Claim of A. Folsom for repairs for Department during a previous year—Act of April 26, 1862.....	190 00
Hooks, Ropes and Buckets for Chain Gang.....	20 00
Cleaning and Oiling Hydrants.....	25 00
Printing Fire Wardens' Notices for Chief Engineer.....	3 50
1 Night Glass for Lookout at City Hall.....	30 00
Corporation-Yard-Keeper's Salary, 12 months at \$30 per month.....	360 00
Cleaning Vaults of Engine Houses.....	465 00
Total, per Report, page 10.....	<u>\$21,752 72</u>

CISTERNs AND HYDRANTS.

Setting 13 Hydrants.....	1,462 50
Repairs, etc., to Hydrants.....	511 17
60 Hydrants.....	2,385 60
Repairs to Cisterns.....	499 00
Total, per Report, page 10.....	<u>\$4,858 27</u>

LIGHTING PUBLIC BUILDINGS AND ENGINE HOUSES.

City Hall	2,826 32
County Jail.....	630 35
Engine Houses, 16 at \$20 each per month.....	3,840 00
	<u>\$7,296 67</u>
Total, per Report, page 11.....	\$7,296 67

HOSPITAL—CARE OF SICK.

City and County Hospital.

Salary of Resident Physician.....	2,400 00
Salary of Apothecary.....	1,200 00
Salaries of Nurses.....	2,810 00
Salary of Watchman.....	360 00
Salary of Waiter.....	240 00
Salary of Doorkeeper.....	240 00
Diet and Supplies for Patients and Attendants.....	24,939 80
Medicines.....	1,527 59
Dry Goods, Blankets, Clothing, &c....	2,533 27
Cooking Utensils, Fixtures, Furniture, Repairs to Pipes, etc.....	877 63
Sundries.....	423 20
	<u>\$37,551 49</u>
Total City and County Hospital.....	\$37,551 49

Small-Pox Hospital.

Salary of Resident Physician.....	684 00
Salaries of Cook and Nurses.....	881 38
Repairs.....	157 33
Rent of Hospital 1 year to June 1, 1862.....	75 00
Additions to Building	1,462 00
Diet for Patients and expenses of transportation, with horse hire of attending Physician.....	3,824 39
	<u>\$7,084 10</u>
Carried forward.....	\$7,084 10
	<u>\$37,551 49</u>

<i>Brought forward</i> ,.....	\$7,084 10	\$37,551 49
Fuel.....	153 25	
Sundries.....	104 46	
Total Small Pox Hospital.....		7,341 81
Total, per Report, page 11.....		<u>\$44,893 30</u>

STREET REPAIRS IN FRONT OF PUBLIC PROPERTY.

Repairs to Streets assessed to City Hall, Hall of Records, and Portsmouth Square.....		1,653 85
Repairs assessed to Washington Square.....		316 85
Repairs assessed to Columbia Square.....		589 47
Repairs assessed to Square bounded by Stockton, Powell, Post and Geary Sts.....		664 12
Repairs assessed to City Slip Lots.....		855 28
Repairs assessed to gore bounded by Market, Drumm and California Sts.....		148 24
Repairs assessed to sundry Engine Houses.....		301 51
Repairs assessed to School Lot, Harrison, between Fourth and Fifth Sts.....		2,212 15
Repairs assessed to other School Property.....		894 28
Repairs assessed to County Jail.....		236 75
Construction of Sewers assessed to Public Buildings, Plazas, and Engine Houses.....		3,361 21
Total, per Report, page 12.....		<u>\$11,233 71</u>

REPAIRS TO PUBLIC BUILDINGS.

Repairs in and about City Hall.....	\$2,497 61
Repairs in and about County Jail.....	995 00
Iron Cells in County Jail.....	2,480 00
Repairs to Hall of Records.....	758 50
<i>Carried forward</i> ,.....	<u>\$6,731 11</u>

<i>Brought forward</i> ,.....	\$6,731 11
Gas Regulators—City Hall and County Jail.....	195 00
Gas Fixtures and repairs to same, City Hall, County Jail, &c.....	125 15
Repairs to Small-Pox Hospital.....	734 50
Repairs to Broderick Engine House No. 1.....	415 00
Repairs to Manhattan Engine House, No. 2.....	50 00
Repairs to California Engine House No. 4.....	1,356 50
Repairs to Knickerbocker Engine House No. 5, with Surveys.....	248 00
Repairs to Monumental Engine House No. 6.....	87 00
Repairs to Volunteer Engine House, No. 7.....	485 00
Repairs to Pacific Engine House No. 8.....	742 00
Repairs to Vigilant Engine House No. 9.....	502 50
Repairs to Crescent Engine House No. 10.....	1,175 00
Repairs to Columbian Engine House No. 11.....	580 00
Repairs to Pennsylvania Engine House No. 12...	54 00
Repairs to Young America Engine House No. 13.	295 00
Repairs to Tiger Engine House No. 14.....	330 00
Repairs to St. Francis Hook and Ladder House No. 1.....	113 15
Plans and Specifications for Howard Engine House No. 3.....	100 00
Total, per Report, page 12.....	\$14,318 85

SUBSISTENCE OF PRISONERS.

County Jail—

752 Rations for Prisoners at 18 $\frac{1}{4}$ c... 137 24
6128 “ “ “ 19 $\frac{1}{4}$ c... 1,179 65
6828 “ “ “ 22 $\frac{1}{2}$ c... 1,536 30
6636 “ “ “ 15 $\frac{1}{2}$ c... 1,028 58
3631 “ “ “ 18 $\frac{3}{4}$ c... 680 80

Total, County Jail..... 4,562 57

Carried forward.....\$4,562 57

Brought forward,..... \$4,562 57

City Prison—

236 Rations for Prisoners, at 18 $\frac{1}{4}$ c....	43 07
2235 “ “ “ 19 $\frac{1}{4}$ c...430 23	
3501 “ “ “ 22 $\frac{1}{2}$ c...787 62	
3483 “ “ “ 15 $\frac{1}{2}$ c...539 86	
2005 “ “ “ 18 $\frac{3}{4}$ c...375 92	

Total, City Prison..... \$2,176 70

Advertising..... 72 00

Cooking Stove and sundry other articles of Hardware..... 33 52

Blankets, Wool Shirts, Overalls, Mattresses and Shoes 125 00

Total, per Report, page 12.....\$6,969 79

OBJECTS OF URGENT NECESSITY.

Salary of Sergeant-at-Arms for Board of Supervisors, 12 mos. at \$25 per mo..... 300 00

Rent of Station House at Mission Dolores..... 140 00

Cleaning Public Vaults and removing Offal from Streets..... 570 00

Election Expenses of 1861 and 1862—at Polls and Advertising..... 2,099 01

Printing 62,000 Tickets—Railroad Question..... 70 00

Special Policemen at Elections of Sept. 4, 1861, and May 20, 1862..... 575 84

Furniture, repairs, and refitting various Offices in the City Hall, also repairs and furniture for Hall of Records, City Prison, and County Jail..... 2,313 58

Coal and Kindlings for offices in City Hall and Hall of Records..... 557 65

Advertising and Printing, as follows :—

Carried forward,.....\$6,626 08

<i>Brought forward</i> ,	\$6,626 08
For Board of Supervisors—incidentals...248 75	
“ “ “ for City Print- ing, per contract.683 00	
Auditor's Annual and Quarterly Rep'ts..285 00	
Treasurer's Monthly Reports 85 00	
For Tax Collector.....135 50	
	1,437 25
Stationery and Advertising for License Collector..	35 50
Sundry expenses paid by J. H. Saunders in City Suits	15 50
Erection of Gallows at County Jail.....	35 00
Advertising Amendments to Consolidation Act....	80 00
Printing Blanks for the Finance Committee of the Board of Supervisors.....	10 00
Publishing “New Street Act,” and copies of same furnished the Clerk of the Board of Super- visors and Superintendent of Streets.....	58 75
Printing copies Book of City litigation.....	135 00
Expenses incurred by S. W. Holliday in City Slip litigation, etc.....	220 00
Broker, for attending Tax Sales to protect City's interest, 1860, 1861.....	55 00
Flag-staff and Flag for Plaza, and repairing old Flag.....	721 95
1 set Colors for Board of Supervisors' Room.....	150 00
Meals furnished Jury, case “Joaquin Mirandi” and case “P. McGreevy,”	31 25
Board and Lodging for Jury, case “Schell,”.....	70 00
Costs in suit of “Minturn vs. Burr,”	63 50
Ropes and Handcuffs for Sheriff.....	15 07
Porter and Fuel for chambers Judge 12th District Court	65 00
Clerk and Expert for Finance Committee in exam- ination of Controller's Warrants.....	185 00
Copying Military Assessment Roll.....	25 00
“ Orders and Summons.....	52 25
	\$10,087 10
<i>Carried forward</i>	

<i>Brought forward</i> ,	\$10,087 10
Copying Legislative Acts.....	118 00
1 copy of "California Practice Act," for Sheriff..	6 50
Printing copies of Act in relation to Streets—to Sewers—to Personal Property.....	90 60
Abstract Titles to Engine Houses.....	500 00
Shovels and Picks for Chain Gang.....	8 75
Sundries for Auditor's Office—also License Notice Server 2 days.....	24 75
Clerk for License Collector, May 5 to 31, 1862...	75 00
Hitching Rings, etc., about Plaza.....	10 00
Destroying and impounding Dogs, May, 1862.....	27 50
Searching Records to ascertain persons having money at interest, mortgages, etc., for As- sessor.....	287 50
18 Treasure Boxes, for Treasurer.....	54 00
Lettering 3,000 tin numbers.....	230 00
Repairs to Washington Square Fence.....	15 00
Removing Dirt from Streets.....	14 50
Taxes on Block 128 repaid—paid twice during 1859-60.....	63 25
Taxes paid twice in 1859, repaid J. A. Gauley....	12 79
Examining 21 Sewers.....	150 00
Constructing 1 Sewer.....	200 00
Cleaning Sewers.....	2,020 00
4 Manholes and Covers, and Setting.....	120 00
Constructing Cesspools at connection City Hall Sewer.....	50 00
	<hr/>
Total, per Report, page 13.....	<u>\$14,165 24</u>

STREET LIGHT FUND.

July, 1861—258 Lamps 26 nights, at 26 c. ea., and extra lights.....	1,750 58
Repairs, etc.....	123 75
	<hr/>
	1,874 33
<i>Carried forward</i>	<u>\$1,874 33</u>

<i>Brought forward</i> ,.....		\$1,874 33
Aug. 1861—260 Lamps 26 nights, at 26 c. ea., and extra lights.....	1,760 46	
Repairs, etc.....	159 50	
	<hr/>	1,919 96
Sept. 1861—261 Lamps 25 nights, at 26 c. ea., and extra lights.....	1,701 44	
Repairs, etc.....	23 50	
	<hr/>	1,724 94
Oct. 1861—263 Lamps 26 nights, at 26 c. ea., and extra lights	1,785 16	
Repairs, etc.....	134 00	
	<hr/>	1,919 16
Nov. 1861—266 Lamps 25 nights, at 26 c. ea., and extra lights.....	1,741 36	
Repairs, etc.....	122 75	
	<hr/>	1,864 11
Dec. 1861—270 Lamps 26 nights, at 26 c. ea., and extra lights.....	1,844 44	
Repairs, etc....	73 50	
	<hr/>	1,917 94
Jan. 1862—278 Lamps 27 nights, at 26 c. ea., and extra lights.....	1,935 44	
Repairs, etc.....	98 00	
	<hr/>	2,033 44
Feb. 1862—278 Lamps 13 nights, at 26 c. ea., 535 Lamps 10 nights, at 23 c. ea., and extra lights.....	2,214 66	
Repairs, etc.....	66 00	
	<hr/>	2,280 66
Mch. 1862—564 Lamps 26 nights, at 23 c. ea., and extra lights.....	3,629 86	
Repairs, etc.....	111 25	
	<hr/>	3,741 11
Apl. 1862—627 Lamps 25 nights, at 23 c. ea., and extra lights.....	3,634 00	
	<hr/>	
<i>Carried forward</i>	\$3,634 00	\$19,275 65

<i>Brought forward</i>	\$3,634 30	\$19,275 65
Repairs, etc.....	245 80	
	<hr/>	3,879 80
May, 1862—640 Lamps 26 nights, at 23		
c. ea. and extra lights.....	3,843 07	
Repairs, etc.,.....	225 25	
	<hr/>	4,068 32
June, 1852—645 Lamps 25 nights, at 23		
c. ea., and extra lights.....	3,770 39	
Repairs, etc.....	246 00	
	<hr/>	4,016 39
Total, per Report, page 23.....		<u><u>\$31,240 16</u></u>

ASSESSOR'S REPORT.

ASSESSOR'S OFFICE,
San Francisco, July 28th, 1862

To the Honorable the Board of Supervisors
of the City and County of San Francisco :—

GENTLEMEN : Herewith is submitted a report of matters connected with the office of City and County Assessor.

It is necessarily incomplete, as the assessment roll will be made up until the first Monday in August.

Expenses of the Office.

Salaries from Oct. 7th, 1861, to 1st July, 1862.....	\$7,553
Examining Records for existing Mortgages.....	247
Printing, Books and Stationery.....	367
Government Envelopes.....	20
Maps	101
Gas Fixtures for office, &c.....	11
	<hr/>
	\$8,300

Poll Taxes collected to July 1st, 1862.

State and County Poll Taxes, 4000 @ \$2 each.....	8,000
National Poll Taxes received 12th June, 1862, 4000 @ \$2 each.....	8,000
	<hr/>
	\$16,000

Descriptions of Real Estate on the assessment roll by metes and bounds (a long and specific description) is objectionable

because it unnecessarily increases the clerical labor of the office, and is productive of errors.

By the adoption of some numerical system, the assessment roll can be made up with dispatch—correctly and economically. This system has been adopted in New York and the large cities of the Union, and has been found to work successfully.

Before closing this report, it may be well to observe that there are certain imperfections in the Revenue laws of this State, which can be removed by proper legislation.

First—The law regulating the tax on consigned goods is in operation: a large amount of property thereby escapes taxation.

The remedy suggested is to repeal the law or laws relating to the tax on consigned goods, and subject all merchandise to equal and direct taxation.

Second—There is a disposition with some, whose wealth is in corporate stocks, to avoid the payment of taxes on the stock held by them, on the ground that when the real and personal property of the company is assessed to the corporation directly, it releases them from assessments. No matter how insignificant the amount of real and personal property may be as compared with the capital stock of the company, the officers of the companies have refused to give the names and amount of stocks held by each stockholder, or to allow me to examine their corporate books for that purpose.

The remedy suggested is to amend the Revenue Law, and require all corporate or stock companies to make annual returns to the Assessor, giving the name, place of residence, and the number of shares of stock held by each stockholder; and in default of such return, to subject the corporation or company to a direct tax on their capital stock.

Third—Subjecting money secured by mortgage, to the payment of taxes, works great hardships and injustice under the law, to those who are compelled to borrow money by way of mortgage. I would suggest, either that the law be amended so

as to exempt money secured by mortgage from payment of taxes, or to tax the income derived from mortgages.

Fourth—I would suggest that the revenue law be amended so as to exempt household furniture, to the amount of five hundred dollars, from the payment of taxes.

Fifth—Cases frequently occur where parties claim to be unjustly assessed, and have been prevented from appearing before the Board of Equalization from sickness or absence. For them there should be some remedy, by appeal to your honorable Board.

If practicable, the rate of taxation should be determined after the assessment roll is made up.

All of which is respectfully submitted.

C. C. WEBB,

City and County Assessor.

REPORT

OF THE

COMMISSIONERS OF THE FUNDED DEBT.

*To the Honorable the Mayor and the Board
of Supervisors of the City and County of San Francisco :*

In compliance with section fifth of the Act of the Legislature authorizing the funding of the floating debt of the City and County of San Francisco, and to provide for the payment of the same, approved May 1, 1851, the undersigned, Commissioners under the Act, herewith submit their **ELEVENTH ANNUAL REPORT.**

The amount of Bonds outstanding on the 31st day of May, 1861, as set forth in our Report dated June 18, 1861, was.....	\$1,362,400 00
During the past year there has been redeemed....	8,100 00
	<hr/>
Leaving outstanding on the 31st ultimo.....	<u>\$1,354,300 00</u>

The investments, loans, and cash on hand on the 31st ultimo, as appears by the accompanying statement, amounted to.....	\$429,090 66
Interest accrued on Bonds belonging to the Board, and on loans up to the 31st ultimo.....	7,910 35
	<hr/>
	<u>\$437,001 01</u>

<i>Brought forward</i> ,.....	\$437,001 01
Deduct for coupons due but not presented.....	27,965 00
	<hr/>
Leaving an actual available Sinking Fund of.....	\$409,036 01
To this should be added the sum due from the City on the requisition of 1856-57.....	68,513 43
	<hr/>
	<u>\$477,549 44</u>

In regard to the item of \$68,513 43 due this Board on the requisition of 1856-57, the undersigned are of the opinion that should the delinquent tax-payers of that year avail themselves of the Act of the Legislature authorizing the payment of their taxes in bonds or other evidences of the City's indebtedness, then it will be the duty of the City Treasurer to transfer to this Board, bonds to an amount sufficient to cancel this claim, the legality of which has already been established by the Supreme Court in favor of the Board.

In November last, the undersigned gave six weeks' public notice that they would receive proposals for the surrender of \$50,000 of their Bonds. Only \$8100 was tendered for redemption, and these at 105.

The operations of this Board for the past year show a net gain to the City, over and above all expenses, of \$45,651 13, and this is exclusive of the unpaid accrued interest.

The daily financial transactions of the Board are embraced in the monthly reports made to the City and County Auditor, to which your honorable body is referred for details.*

All of which is respectfully submitted.

JOHN MIDDLETON,
WM. M. LENT,
WM. HOOPER,
SAMUEL KNIGHT,
C. M. HITCHCOCK,

Commissioners of the Funded Debt of the City of San Francisco.

SAN FRANCISCO, June 13, 1862.

* Also, see Auditor's Report, page 36.

TAX COLLECTOR'S REPORT.

TAX COLLECTOR'S OFFICE,
San Francisco, July 15th, 1862.

To the Honorable the Board of Supervisors :—

GENTLEMEN: In compliance with Resolution No. 1618, of your honorable body, I have the honor to submit the following report of the operations of my department for the fiscal year ending June 29, 1862.

The Assessment Roll of the Fiscal Year 1861-62 comprised the following items :—

Real Estate—valuation.....	\$31,871,897
Personal Property do.	8,803,497
Shipping do.	1,169,725

Total..... \$41,845,119 00

On this amount there was credited as
exempt from taxation—

United States property.....	\$ 483,150
City and County do.	1,089,242
Church Property—Roman Catholic	396,024
“ “ Protestant.....	229,460
Property of Benevolent and Char- itable Institutions.....	207,400
Property of Widows and Orphans.	218,550

Total exempt by statute..... \$2,623,827

Carried forward.....\$41,845,119 00

<i>Brought forward</i>	\$2,623,827	\$41,845,119 00
Also, duplicate and erroneous as- sessments.....	200,910	
Amount paid on in other counties.	408,067	
Consigned Goods—not taxable un- der a decision of the Supreme Court, in Crosby & Dibblee vs. Patch.....	174,300	
Total of credits.....		\$3,407,104 00
Balance.....		\$38,438,015 00
which leaves the net amount of the Assessment Roll subject to taxation in this Coun- ty.....	\$38,438,015—Taxes,	\$1,103,171 03
Of this am't I have collect- ed on.....	37,838,075	“ 1,085,952 77
Balance Delinquent.....	\$599,940	\$17,218 26
This amount includes as- sessments on Wharf and Plank Road Stocks, which have been referred to your Board for action —payments having been resisted on legal grounds. These, if collected, will still further reduce the delinquency by.....	\$98,000	\$2,812 60
Balance.....	\$501,940	\$14,405 66
This amount is composed of de- linquency on Real Estate.....	\$23,060—Taxes,	661 82
do. on Personal Property..	478,880	do. 13,743 84
Total.....	\$501,940	\$14,405 66

The comparatively small deficiency appearing against Real Estate, occurred on property claimed by minor heirs, for which

I could obtain no bidders at the Tax Sale. This amount must necessarily be eventually paid, when there will be no delinquency whatever on Real Estate for this fiscal year.

From delinquents on personal property, I am still collecting to some extent. My collections since the close of the fiscal year, not included in the above statement, have been on \$14,825—taxes, \$425 50—which reduces the present delinquency to \$487,115, taxes on which are \$13,980 16. This amount I still hope to materially reduce. No final delinquencies will occur, except in cases of insolvency or removals from the City. To prevent future losses from these causes, I procured from the last Legislature the passage of an Act, having for its object the more prompt and efficient collection of the taxes on personal property, which it is hoped will accomplish the desired result.

In addition to the collections above stated, I have collected during this fiscal year—

Of duplicate payments.....	\$737 36
Of 5 ¢ on delinquencies.....	9,022 44
Of delinquent taxes of previous years.....	1,306 54
	\$11,066 34
Add collections previously stated.....	1,085,952 77
	Total collections for the year.....\$1,097,019 11

The decision so long pending in the Supreme Court, in the injunction cases of Burr and others vs. Hunt, in reference to the delinquent taxes of 1856-57, 1857-58, and 1858-59, having at length been rendered in favor of the City, the delinquent tax sale of those years, as originally advertised, will now be proceeded with; and probably the greater portion of the amounts thus due will soon be collected. About \$9,000 of these taxes have been voluntarily paid during the present month.

The following statement of the delinquencies of the last five years shows a steadily decreasing delinquency for each successive year, and exhibits a comparatively favorable result for the present year:—

	Assessment Roll.	Delinquency on	Am't of Taxes.
1857-58.....	\$35,397,176	\$4,039,861	\$92,915
1858-59.....	30,725,950	2,648,372	64,885
1859-60.....	30,019,222	1,027,635	32,565
1860-61.....	35,967,499	674,070	19,210
1861-62.....	41,845,119	599,940	17,217

It will be noted that the delinquency of the present year occurs on an amount of assessments much larger than that of any previous year, which will by so much reduce the per centage of delinquency.

The Receipts and Expenditures of my department for the year have been as follows :—

Receipts.

Commissions from the State.....	\$5,203 50
Certificates of Tax Sales.....	1,786 00
Deeds.....	752 00
Advertising paid by delinquents.....	1,393 50
Levy and Mileage.....	182 00
Total Receipts.....	\$9,317 00

Expenditures.

Tax Collector's Salary.....	\$7,000 00
Deputies' Salaries.....	7,732 80
Auctioneer at Tax Sale.....	200 00
Books and Stationery.....	470 00
Publishing Tax List.....	639 36
Total Expenditures.....	\$16,042 16
“ Receipts.....	9,317 00
Excess of Expenditures above Receipts.....	\$6,725 16

The Receipts of the office would have been increased to the extent of \$8,620, by commissions from the City and County and the School Department, had these commissions been allowed for this year as heretofore. The account would then have stood thus :—

Total of Receipts from all sources.....	\$17,937 00
Total of Expenditures	16,042 16
	<hr/>
Excess of Receipts above Expenses.....	<u>\$1,894 84</u>

Should the commissions be eventually allowed, it will, under the Fee and Salary Bill of 1861, result only in the transfer of this amount from the General and School Funds to the Special Fee Fund, and would show this department as contributing a surplus, instead of, as now, appearing a debtor to that fund. By adding to the receipts of the office—omitting commissions from the City and the School Department—the portion of the 5 ¢ cent. collected from delinquents, payable into the City Treasury, viz.: one half of \$9,022 44—say \$4,511 22, we have a total of \$13,828 22, which equals the entire expenditures of the office, less \$2,214 94—this difference being the actual costs incurred by the City and County in the collection of the entire taxes for the year.

As no Report was made by this department for the fiscal year ending June 29, 1861, I append a brief synopsis of the operations of that year, in order to complete the series.

Amount of Assessment Roll for the Fiscal Year	
1860-61.....	\$35,967,498
Deductions for exemptions and other causes.....	2,488,235
	<hr/>
Balance.....	\$33,479,263
making net amount of Assessment Roll subject to taxation in this County.....\$33,479,263—Taxes, \$954,159	
Collected on.....	32,805,193 “ 934,949
	<hr/>
Delinquency.....	<u>\$674,070</u> <u>\$19,210</u>

Of the collections of this year, 1860-61, I still retain, of money paid under protest, \$14,042 73—suits having been commenced for the recovery of this amount.

All of which is respectfully submitted.

E. H. WASHBURN,

Tax Collector.

TREASURER'S REPORT.

CITY AND COUNTY TREASURY,
San Francisco, June 30, 1862.

To the Honorable the President and Board of Supervisors
of the City and County of San Francisco:—

GENTLEMEN: Enclosed herewith, you will please receive a condensed report of the transactions in my office during the year ending June 30, 1862, showing

The balance of Cash at Cr. of State of California, July 1, 1861.....	\$8,692 47
Receipts for account of State during the year.....	303,526 02
	<hr/> 312,218 49
Disbursements—Settlements with Controller of State.....	293,167 24
	<hr/> \$19,051 25
<hr/>	
Balance at Cr. of City and County July 1, 1861.....	\$101,379 28
Receipts during the year.....	1,420,647 85
	<hr/> 1,522,027 13
Disbursements during the year.....	1,154,245 45
	<hr/> 367,781 68
Balance at Cr. of City and County this day.....	<hr/> 367,781 68
<i>Total Balance Cash on hand June 30, 1862...</i>	<hr/> <hr/> <u>\$386,832 93</u>

Respectfully submitted by

JOS. S. PAXSON, *Treasurer.*

REPORT

OF THE

CITY AND COUNTY ATTORNEY.

OFFICE OF THE CITY AND COUNTY ATTORNEY,
San Francisco, July 28, 1862.

*To the Honorable the Board of Supervisors
of the City and County of San Francisco :—*

GENTLEMEN: In accordance with Resolution No. 1618, passed by your Honorable Body, Jan. 13, 1862, I have the honor to submit herewith a report of the litigation in which the City and County is interested, or has been since the report I had the honor of presenting to your Honorable Board on the 7th April, which contains a complete synopsis of the City litigation from the time of my first appointment to the office of City and County Attorney to the date of that report.

Zottman vs. The City and County, 4th District, No. 7244.—
This was a suit to recover extra compensation for putting an iron fence, with stone foundations, round the Plaza. The Supreme Court have recently affirmed the decision of the Court below in favor of the defendant.

DeRochers	<i>vs. Co. of San Francisco,</i>	Sup. Court,	No. 4350.
Same	<i>vs. Same,</i>	“ “	No. 4360.
Sime	<i>vs. Same,</i>	“ “	No. 4399.
Ward	<i>vs. Same,</i>	“ “	No. 4398.
Myrick	<i>vs. Same,</i>	“ “	No. 4359.
Pioche	<i>vs. Same,</i>	“ “	No. 4541.
Pini	<i>vs. Same,</i>	“ “	No. 4599.
Perry	<i>vs. Same,</i>	“ “	No. 4400.
Allen	<i>vs. Same,</i>	“ “	No. 4361.

These were cases similar to *Phelan vs. The City and County*, (12th District, No. 8287,) brought on Scrip issued by the Court of Sessions. They are of course settled by the decision in that case, and arrangement has been made for entry of record of final judgments in favor of defendant.

Morse <i>vs.</i> The City and Co. <i>et als.</i> ,	12th Dist. No. 7425.
Coit <i>vs.</i> Same	“ “ No. 7427.
Thomas <i>vs.</i> Same	“ “ No. 7426.

These were actions of ejectment brought to recover portions of the very property for the purchase money of which the illegal scrip sued on in the cases last mentioned, was given.

Under the denial of possession in the answer of the City and County, and stipulation of plaintiff's attorney, judgments for costs have been entered for the City and County. These, and the cases just before enumerated, it is believed finally rid the City and County of the embarrassments attending the attempted purchase, by the former County of San Francisco, of the Plaza property.

In the ejectment cases just mentioned, judgments were recovered against the members of the Monumental Fire Engine Company for possession, and \$6212 30 costs and damages over and above the value of the Engine House.

The circumstances of this recovery, and the present consequent position of the Company, are detailed in a petition of the Company presented to your honorable body on the 7th day of July, 1862.

San Francisco and Mission Dolores Plank Road Co. vs. City and County et al. 12th District, No. 9030. — This suit has been dismissed.

Wm. Bryan vs. City and County. 4th District, No. 9076. — Suit to quiet title. Decree in favor of plaintiff has recently been entered, without costs.

A. E. Greene vs. The City and County. 12th District, No. 9200. — Suit to quiet title. Decree in favor of plaintiff, without costs.

Guy *vs.* The City and County. 12th District, No. 9509.— This was a suit to quiet title to inside land, in consequence of defect of proof of Alcalde grant. Upon consultation with the Mayor and Judiciary Committee, it was deemed inadvisable to resist the suit, and decree was entered for plaintiff.

Pioneer Wool. Fac.	<i>vs.</i> City and Co.,	12th Dist.,	No. 9841.
Berghofer	<i>vs.</i> Same,	“ “	No. 9786.
Prince	<i>vs.</i> Same,	“ “	No. 9813.
Deane	<i>vs.</i> Same,	4th “	No. 9148.
Janes	<i>vs.</i> Same,	“ “	No. 9836.
Hayes	<i>vs.</i> Same,	“ “	No. 9845.
Ellis <i>et als.</i>	<i>vs.</i> Same,	“ “	No. 9841.
Ayres	<i>vs.</i> Same,	“ “	No. 9828.
Campbell	<i>vs.</i> Same,	“ “	No. 9654.
Smith	<i>vs.</i> Same,	“ “	No. 9653.
Smith	<i>vs.</i> Same,	“ “	No. 9655.
Roach	<i>vs.</i> Same,	“ “	No. 9652.
Faulhaber	<i>vs.</i> Same,	“ “	No. 9656.

These are suits to quiet title to lots in different parts of the City, — principally ¶ outside of Larkin and Johnson (or 9th) Streets.

The third and last five have been put at issue, and are now pending: the others will be immediately presented to the Mayor and Judiciary Committee for their action, under the provisions of Resolution No. 1887 of your honorable board.

The City and County *vs.* The San Francisco Gas Co., Pixley *et als.*, 12th District, No. 5750 — A case between private parties, Fulton *vs.* Hanlow, involving, to some extent, the principles indicated in my former report, is pending in the Supreme Court, having been argued and submitted, but not yet decided.

People *ex rel.* Burr, *vs.* Wm. A. Dana *et als.*, 12th District, No. 6070—East Street Case.—This case was argued at the last term of the Supreme Court by Mr. N. Holland, special counsel for the City, and has not yet been decided.

Nye *et als.* *vs.* Brooks *et als.*, including the City and County. 12th District, No. 9728.—This is an action of ejection brought

to recover a lot fifty varas square, covering the crossing of Pacific and Sansome Streets, and portions of those streets. It is at issue on the trial calendar of the 12th District Court for this term.

Minturn vs. Williams et als., 12th District, No. 9232. — This is an action of ejectment brought to recover the triangular lot bounded by Pine, Front, and Market Streets—the same property that was in dispute in *Minturn vs. Burr et als.*, (County Court, No. 2147.) It is at issue, and on the trial calendar of the 12th District Court for the present term.

Board of Education vs. Fowler, Justice's Court, 2d Township. — This was an action of unlawful detainer to recover part of School (50 vara) lot No. 301. Defendant suffered it to go by default, and vacated the premises.

Argenti vs. The City. 4th District, No. 3455.— This case came up recently on plaintiff's motion to have it referred, Mr. Patterson, the former referee, having declined to act. This motion was opposed and denied, and the case now stands for immediate trial by the Court.

The People &c. ex rel. Teschemacher vs. Dennis et als. 4th District, No. 9832.—Recently the defendant in this suit commenced to erect a wharf outside of the City front, at the junction of Chestnut and Sansome Streets. This suit was brought as soon as possible after the commencement of the wharf, to restrain defendants from proceeding with the work. An injunction was obtained and still remains in force, the time for defendants to answer not having yet expired.

The claim of title under which this extension has been attempted is supposed to be derived under the Act of the Legislature of this State, entitled "An Act to provide for the sale of the marsh and tide lands of this State," approved May 14, 1861.

Spencer vs. Burke. Justice's Court, 2d Township.—This is an action for damages for taking and selling a vehicle, under Order No. 480. It has been argued and submitted, but not decided.

Parsons *vs.* The City and County. 4th District, No. 7806.—
On appeal from the judgment in favor of defendant. The case
is a claim for damages sustained by plaintiff in falling into an
excavation on Stockton Street. Case submitted in Supreme
Court, but not yet decided.

The following seven City Slip Suits have been recently tried
and submitted in the Fourth District Court :—

Pimentel	<i>vs.</i> The City.
Macy, Admr.	<i>vs.</i> Same.
Satterlee	<i>vs.</i> Same.
Des Farges	<i>vs.</i> Same.
Newhaus	<i>vs.</i> Same.
Herzo	<i>vs.</i> Same.
Partridge	<i>vs.</i> Same.

Respectfully, &c.,

JOHN H. SAUNDERS,

City and County Attorney.

ABSTRACT OF CITY LITIGATION,

From Report of John H. Saunders, April 7, 1862.

First—THE CITY SLIP CASES.

About the 21st December last, when the property was adver-
tised for sale under execution in these cases, under the direction
of the Board of Supervisors, I filed bills against the plaintiffs,
upon which restraining orders were made, operating as a stay
of all proceedings until the hearing. Shortly after the filing of
these bills, propositions of settlement were made by the holders
of the judgments, and considered by your honorable Board, and
resulted in the passage of a resolution under which a bill was
drawn and introduced in the Legislature of California, author-
izing the Board of Supervisors, among other things, to settle
and fund these judgments upon certain terms and conditions in-

licated by the bill. No action has yet been taken upon the bill in the Legislature,* and by consent of parties the cases under the injunction bills have not been brought to a hearing.

Second—The case of the City and County of San Francisco *vs.* The San Francisco Gas Co. *et als.*, was pending upon a motion for a new trial, when I was appointed to the office of City and County Attorney. This motion was, not long after, argued and submitted, and decided adversely to the City. Since then, by a motion argued and submitted, and now before Judge Campbell, I have attempted to procure a re-hearing of the motion for a new trial, upon the ground that the alleged decree being unsigned by the Judge, is in fact on that account no decree. If the case can be re-heard upon the merits, it is precisely within the principles of *Hart vs. Burnett*, and must be determined favorably to the City.

This case, it will be recollected, was submitted upon bill and answer in the time of Mr. Tracy and decided during the incumbency of Mr. Holliday, but without his knowledge, as shown by his affidavit in the case. In this way more than a year (the period for an appeal) elapsed without appeal. The case was a bill filed by the City to restrain execution by the Sheriff, of a deed under a judgment any execution of the Gas Co. *vs.* The City, and the answer simply asked for dismissal of the bill; but the decree relied upon as a formal decree, not only dismisses the bill, but defines or attempts to define the operation of the Sheriff's deed, and adjudges that it would be operative to convey the title of the City. This was before the decision of *Hart vs. Burnett*, which declared that upland Pueblo property could not be sold under execution against the City. It will be now contended, I think, that the alleged decree (become final for want of appeal) is the law of this case, and, although against law as defined in *Hart vs. Burnett*, that it cannot now be disturbed, and is binding against the City and her assigns as to the large tracts of country attempted to be sold.

The effect of sustaining the decree as it stands, would be at least to cloud the City's title to the valuable property involved

* Bill subsequently passed.

lands hereafter. For this reason, and on account of the extent of land claimed under the sale, the case is one of great interest and importance to the City. Mr. E. W. F. Sloan has assisted me in this case, on my invitation.

Third—Phelan vs. The City and County. This case is an action upon some of the scrip issued upon the attempted purchase by the Court of Sessions of property on the west side of Portsmouth Square. The case was argued by briefs about the middle of January last, and has just been decided by the Supreme Court in favor of the City. The amount involved, principal and interest claimed, (3 per cent. per month from June 20, 1850,) is about \$26,235. But beside this case, there are pending actions for an aggregate (principal and interest) of about \$288,175, which have been permitted to slumber apparently until the case of Phelan vs. The City, now decided, should have settled finally the principles governing them.—See City Litigation, (Holliday) pp. 56 and 57.

It may be proper to state, in this connection, that there are pending actions of ejectment (which have been tried and submitted) by the former owners or their assigns, for a portion of the very property for which the three per cent. scrip involved in the above-mentioned action was issued.

Under these circumstances it is important, I think, that the actions upon the scrip should now be placed upon the trial calendar, and disposed of with as little delay as possible.

Fourth—Cases to quiet title. Most of these cases relate to outside lands within the limits of the Van Ness Ordinance.

In all such cases answers have been filed denying a cause of action against the City, upon the ground that the City not having asserted title adverse to the plaintiffs, nor committed any other act hostile to their claims, the mischief or inconvenient cloud of title complained of cannot be ascribed to her, nor properly made the ground of action against her.

One of these cases (Bryan vs. The City and County) was lately tried by the 4th District Court, and decided adversely to the City—and can now be appealed to the Supreme Court if it be thought expedient.

The real purpose of the defense (in the absence of instructions of your honorable body) was to disembarass the City of a multiplicity of suits and a troublesome litigation. She had done nothing to provoke, without intending either to assail the Van Ness Ordinance, or to question the occupation of the claimants under it—some of whom have had notorious possession of the lands they claim from a time long anterior to the ordinance.

Fifth—The People, &c., *ex rel. Burr vs. Dana et als.*—East Street case. This case was submitted some months ago to Judge Campbell, upon a motion for new trial, which was afterwards overruled, leaving a judgment in favor of the City, which has been appealed to the Supreme Court, and will be for argument among the San Francisco cases at the present term. Mr. Nathaniel Holland has heretofore acted, and is still acting, as special counsel. I have heretofore invited the attention of the Attorney General to this case as one of public interest, and will take the liberty of suggesting to my successor its importance, and that of the other cases to which I have alluded particularly in this communication.

There are several of the City Slip cases not yet in judgment, which are mentioned at the close of the synopsis herewith submitted.

JOHN H. SAUNDERS,

City and County Attorney.

SYNOPSIS

Of litigation, affecting the City and County of San Francisco,
April 7, 1862.

Minturn vs. Burr et als., County Court, No. 2147.—This case was pending in the Supreme Court on appeal from the County Court. It has been argued, and a decision recently rendered revoking the decision in favor of the defendants, and directing a new trial.

Wm. A. & H. F. Dana vs. The City and County, 4th District Court, No. 7480.—This was also pending and submitted in the

Supreme Court, from a judgment in 4th District Court in favor of defendants. The judgment has been affirmed, and bill of costs filed.

Woodbury *vs.* The City and County *et als.*, 12th District Court, No. 7908.—This case was commenced in August, 1860. I have put it at issue, and it is ready for trial.

Berton *vs.* The City and County *et als.*, 4th District Court, No. 8270, and Ritter *vs.* The same, 4th District Court, No. 8275.—These were brought to quiet title to 100 vara lot No. 313. They have both been dismissed.

Mumford *vs.* Jarboe, The City and County *et als.*, U. S. Circuit Court. Suit to quiet title to 50 vara lot No. 639. Default of the City and County was entered Jan. 8, 1861. I have made, argued, and submitted a motion to open the default, but no decision has been rendered on it.

People *ex rel.* Burr, *vs.* Wm. A. Dana *et al.*, 12th District Court, No. 6070. This is the case known as the "East Street Case." It was pending on motion for new trial, which has been denied, and defendants have given notice of appeal.

Sutherland, Adm'r, *vs.* Burrows, 12th District Court, No. 8620. School Lot.—This case has been twice placed on the trial calendar, but has never been reached. It is ready for trial.

Belknap, Adm'r, *vs.* Byington, 12th District Court, No. 7469, and same *vs.* Whitney, 12th District Court, No. 7470.—These cases are in the same condition as the last, but not ready for trial. Plaintiff is administrator of Broderick.

San Francisco and Mission Dolores Plank Road Company *vs.* Houston and The City and County, 12th District Court, No. 9030. Suit to enjoin the defendants from grading Folsom St., near Simmons. Motion for injunction has been argued and denied.

Lucas, Turner *et al.*, *vs.* The City, 12th District Court, No. 6639.—Referee's report in favor of plaintiff had just been filed. Upon consultation with the judiciary committee, it was deemed

inexpedient to resist this case further, nothing appearing upon the record to warrant an application for new trial or appeal.

Hentsch vs. The City and County et als., 4th District Court, No. 9002.—This action was dismissed Nov. 4, 1861.

People ex rel. Hunt, vs. The Board of Supervisors, 12th District Court, No. 8637, and *Same vs. Same*, 12th District Court, No. 8638.—This case has been put at issue, motions of plaintiff argued and denied, and will be probably tried at next term of Court.

Greene vs. The City and County, 12th District Court, No. 9200. Suit to quiet title to lot on Mission St., near Potter. It has been put at issue, but has not been reached on calendar.

Clark et al. vs. City and County, 12th District Court, No. 9236.—Suit to quiet title to land in same vicinity. In same condition as last.

Bryan vs. The City and County, 4th District Court, No. 9076. Suit to quiet title to Block 71, in Western Addition. It has been tried and decided adversely to the City, in the District Court, and may be appealed.

Deane vs. The City and County, 4th District Court, No. 9148.—Suit to quiet title to lot on N. E. corner of Wood and Folsom Streets. It has but recently been put at issue.

Wade vs. The City and County, 4th District Court, No. 9162.—Suit to quiet title to lot on Polk and Austin Sts. Discontinued as against the City and County.

Lee vs. Denman et al., County Court—Unlawful detainer of School Lot. I had this case dismissed for want of prosecution, after making every preparation for trial.

The Board of Education vs. Dommett & Fowler, 4th District Court, No. 7738.—Ejectment for 50-vara lot (School Lot) No. 301. This was pending in Supreme Court from judgment in favor of plaintiff. Judgment has been affirmed, remittitur received, writ of restitution issued, and plaintiff put in possession of the property.

Baker et al., vs. Doane, Sheriff, 12th District Court, No. 9246.

—Application for mandamus to compel Sheriff to execute deed of Block 2, South Beach Water Lots, sold under execution issued on Seale judgment. Defendant has retained Messrs. Whitcomb, Pringle and Felton.

People *ex rel.* Hall, *vs.* Board of Supervisors, 4th District Court, No. 9169½.—Application for mandamus to compel defendants to license relators as intelligence office keepers.

It has been decided in favor of defendants, and plaintiff has appealed to the Supreme Court.

Noonan *vs.* The City and County *et als.*, 12th District Court, No. 9181.—Suit to quiet title. Discontinued as against the City and County.

Whitmore *vs.* The City and County, 12th District Court, No. 9448.—Suit to quiet title. The plaintiff is to amend his complaint.

Roles *vs.* Washburn, 4th District Court, No. 9239.—Suit to restrain defendant (Tax Collector) from selling property of plaintiff for personal property tax. It has been tried in District Court, and judgment obtained for defendant, from which plaintiff has appealed to the Supreme Court.

Guy *vs.* The City and County, 12th District Court, No. 9509.—Suit to quiet title to part of 50 vara lot No. 353, on Bush St., east of Mason. It is brought to cure a defect in an Alcalde grant. It has not been put at issue, and stands open by agreement.

Ritter *vs.* The City and County, 12th District Court, No. 6063.—Suit for \$1700 rent, &c. Two or three motions have recently been made by plaintiff in this case: some have been denied and one has been submitted, and is now pending.

Argenti *vs.* The City and County, 4th District Court, No. 3455.—Two motions have been made in this case, one of which has been overruled on argument, and the other withdrawn.

City Slip Cases not yet in judgment.

Desfarges *vs.* The City, Superior Court, No. 4949.—Commenced in 1855, but process never served.

Satterlee vs. The City, 4th District Court, No. 9353.—This has been recently tried before the Court, and submitted. No decision yet.

Macy, Adm'r, vs. The City, 4th District Court.—This case is on the calendar for the present term, and will be tried.

Herzo vs. The City, 12th District Court, No. 2427.—Demurrer to amended answer has been argued and submitted.

Pimentel et al. vs. The City.—12th District Court, No. 2700.—Decided adverse to the City. Defendant's motion for new trial will be submitted to-day on briefs.

Ainsa vs. The City, 12th District Court, No. 1537.—Plaintiff's motion to vacate order of dismissal has been argued and submitted. Briefs to be filed.

Partridge vs. The City, 12th District Court, No. 5229.—Motion to amend complaint to be argued Saturday next.

These last seven cases are in the hands of Mr. O. L. Shafter, retained as special counsel—as are also the following five, which (except the first) are in the same condition as when Mr. Holliday's report on City Litigation was made up.

Prag et al. vs. The City, 12th District Court, No. 1536.—Decision by Supreme Court directing new trial.

Buckley vs. The City, 12th District Court.

Newhaus vs. The City, 12th District Court, No. 2425.

Satterlee vs. Garrison et als. 12th District Court, No. 1575.

Leighton, Ex'r of Austin, vs. Garrison et als., 12th District Court, No. 2434.

COUNTY CLERK'S REPORT.

OFFICE OF THE COUNTY CLERK,
San Francisco, July 1, 1862.

*To the President and Members of
the Board of Supervisors:—*

GENTLEMEN: In compliance with the Resolution of your honorable body, adopted on the 18th day of December last, I have to submit the following report relative to the business of my office, since the date of my last communication, which embraced the transactions of the office to the 1st of July, 1860.

On assuming office in October, 1859, I found the records pertaining to the Courts of First Instance, the County Court, and the Court of Sessions, in much confusion, owing to imperfect arrangement, incomplete indexes, and a lack of office accommodations. The business of the two District Courts and the Probate Court was also much embarrassed for want of necessary office facilities. The offices assigned to the Clerk were also felt to be very insecure depositories for the very valuable books and records pertaining to the several Courts.

Believing that the public interest would be greatly subserved by a thorough, systematic arrangement of all the Records in my office, I endeavored to accomplish it, as the current business would allow, and I have now to report that under my direction the entire Records of the Courts of First Instance, the County Court, and the Court of Sessions have been carefully examined, assorted, and systematically arranged and indexed, and all the Records in the Probate Court have been examined, numbered, and indexed. The effect of these changes has been as I antici-

pated, greatly to facilitate business, resulting in a great saving of time, both to the officers and the public, and to render the action of these Courts much more regular and certain.

At an early day I also called the attention of the Board of Supervisors to the insecurity of my offices, and to a want of office furniture. Owing to the fact that there was in the County Treasury only a limited amount that could be appropriated to the improvement of public buildings, but a small sum was appropriated for these purposes. This, however, was expended under my direction to the best advantage, and the most pressing requirements of the offices were supplied, including additional accommodations for the files of the several Courts, and two fire-proof safes for the security of some of the most valuable papers. These improvements were at that time deemed inadequate to the necessities of the office, and the accumulation of papers during the past two years has greatly increased the necessity for additional accommodations. This want is particularly felt in the office of the 12th District Court, where it seriously retards the dispatch of business.

The very large interests involved in the Records of the several Courts under my care, affecting the right to millions of dollars worth of property, urge me to impress upon your honorable body the importance of such action as will render them as secure as prudence and foresight can make them. The City Hall is not fire-proof, is occupied as the "Station House," or City Prison, and is at all times of the day and night open to the public. To say that such a building is a safe place for the keeping of valuable public records, would be absurd. It seems to me, then, that ordinary business prudence would demand a change, and that steps be early taken for the erection of a suitable fire-proof building, unsurrounded by other buildings, and properly guarded. No question of temporary economy should be allowed to interfere with a matter of such vital importance. I therefore trust that it will receive at your hands that consideration which it so eminently merits.

The business of my office has increased very materially during the past two years, as appears from the subjoined tabular statements.

The receipts of the office during the year ending June 30, 1861, exceed those of the previous year \$1389 13; and the receipts for the year ending June 30, 1862, exceed those of the same year \$607 42. Nothing has been collected from the County during this time for clerical services in criminal causes. These are properly a charge upon the County; but as the Clerk and his deputies are salaried officers, and the County makes up out of the "General Fund" any deficiency that may exist in the "Special Fee Fund," such payment would only be a transfer from one fund to another; and at the suggestion of your predecessor, no claim has ever been presented.

The fees fixed for services in my office are low, and compare favorably with those allowed by law in other States for similar services. They are not, however, as equitably apportioned between contested causes involving a great deal of clerical labor, and those which are not contested, in which the Clerks' labors are comparatively light, as they should be in the District Courts; and this inequality is still more apparent in the Probate Court. For instance, the Clerk's fees upon an administration of an estate is usually about \$15—the law allowing but two charges—\$2 on filing the first petition, and \$8 "subsequent fees," with the charge for copies of papers. In a small estate consisting of personal property exclusively, (and there are many such,) five dollars would be sufficient remuneration for the Clerk, while in large estates, consisting principally of real property, where there are minor children, which necessarily occupy years in their administration, the fees will scarcely pay the County for the paper upon which the numerous orders, &c., are written. As it is now, the very poorest of suitors, and the class least able to afford it, are called upon to make up the deficit occasioned by the rich estates.

I would respectfully suggest the propriety of calling the attention of the Legislature to the matter, not for the purpose of increasing the amount of fees now allowed by law, but simply with the view of having the fees apportioned more equitably to the services rendered.

I annex tabular statements exhibiting more in detail the business of my office.

All of which is respectfully submitted.

WASHINGTON BARTLETT,

County Clerk.

Present Organization of the State Courts in and for the City and County of San Francisco.

FOURTH DISTRICT COURT.

Hon. SAMUEL F. REYNOLDS, Judge.

NATHAN PORTER, District Attorney.

JOHN H. SAUNDERS, City Attorney.

WASHINGTON BARTLETT, Clerk.

CHARLES S. CAPP, Deputy and Court Room Clerk.

JOHN HANNA, Deputy and Register Clerk.

MORRIS J. MARSCHUTZ, Deputy and Assist. Register Clerk.

JOHN S. ELLIS, Sheriff.

SAMUEL CLAUDIUS ELLIS, Deputy Sheriff and Bailiff.

TWELFTH DISTRICT COURT.

Hon. LORENZO SAWYER, Judge.

NATHAN PORTER, District Attorney.

JOHN H. SAUNDERS, City Attorney.

WASHINGTON BARTLETT, Clerk.

SAMUEL L. LUPTON, Deputy and Court Room Clerk.

WILLIAM R. SATTERLEE, Deputy and Register Clerk.

BEVERLY C. DUER, Deputy and Assistant Register Clerk.

JOHN S. ELLIS, Sheriff.

JOHN A. CLARK, Deputy Sheriff and Bailiff.

PROBATE COURT.

Hon. MAURICE C. BLAKE, Judge.
 WASHINGTON BARTLETT, Clerk.
 COLUMBUS BARTLETT, Deputy and Probate Clerk.
 JOHN S. ELLIS, Sheriff.

COUNTY COURT.

Hon. MAURICE C. BLAKE, Judge.
 WASHINGTON BARTLETT, Clerk.
 WILLIAM HARNEY, Deputy and Clerk County Court.
 JOHN S. ELLIS, Sheriff.
 D. W. C. THOMPSON, Deputy Sheriff and Bailiff.

COURT OF SESSIONS.

Hon. MAURICE C. BLAKE, County Judge.
 GEORGE FISHER, } Associate Justices.
 MARTIN W. LAMB, }
 NATHAN PORTER, District Attorney.
 WASHINGTON BARTLETT, Clerk.
 WILLIAM HARNEY, Deputy and Clerk Court of Sessions.
 JOHN S. ELLIS, Sheriff.
 D. W. C. THOMPSON, Deputy Sheriff and Bailiff.

Naturalization of Foreigners.

Number of persons who declared their intention to become American Citizens in the two District Courts of this County, during the year ending June 30, 1861.....	191
Number during the year ending June 30, 1862.....	101
Total in two years.....	292
Number of persons admitted to citizenship by the two District Courts, during the year ending June 30, 1861....	167
Number during the year ending June 30, 1862.....	154
Total admitted in two years.....	321

Fourth District Court.

There are in this Court papers pertaining to 17,634 actions, as follows:—

No. commenced in Courts of First Instance, transferred...	1472
“ “ in the Superior Court..... “	6306
“ “ in 4th District Court	9856
Total.....	17,634

During the two years ending on the 30th June, 1862, there were 1633 actions commenced, being 684 during the first year ending June 30, 1861, and 949 during the year ending June 30, 1862. Attachments were issued in 220 of the actions commenced the first year named, and in 346 of those commenced during the second year.

During the same period there were 689 judgments or decrees entered by this Court, which may be described, generally, as follows, to wit:—

	1st year.	2d year.
For Money	194	222
For Possession of Real Property.....	24	15
For Possession of Personal Property.....	2	6
For Foreclosure of Mortgages.....	10	16
To quiet Titles—against the City.....	16	6
“ “ “ “ other parties.....	12	10
For the partition of Real Property.....	3	2
For Dismissing Actions.....	20	31
For Injunctions.....	4	2
For compelling Conveyances.....	2	2
For Divorces	12	29
For Discharge of Insolvents.....	15	22
For Peremptory Mandamus.....	1	1
For Usurpation of Office.....	1	2
For leave to Sell and Mortgage Real Property.....	9	2
For Foreclosure Mechanics' Liens .....	...	2
For Appointment of Trustees.....	...	1
Total.....	325	364

There have been 73 appeals taken to the Supreme Court from judgments of this Court during the same period, 41 of which were taken prior, and 32 subsequent, to June 30, 1861.

In addition to the above, there were 10 indictments for Felony filed in this Court during the two years ending June 30, 1862. These were disposed of as follows: Tried, 7; Convictions, 6; Acquittal, 1: 2 remain to be tried, and one of the defendants has been sent to the Asylum at Stockton, as insane.

Twelfth District Court.

There are papers in this Court belonging to 9869 causes. Of these, 2083 were commenced during the two years ending June 30, 1862, as follows: during the year ending June 30, 1861, 1148 suits; during the year ending June 30, 1862, 935 suits. In 416 of the actions commenced during the first year, and in 334 of those commenced in the second year, attachments were issued.

During the two years referred to, there were entered in this Court 971 judgments or decrees, which may be described, generally, as follows, to wit:—

	1st year.	2d year
For Money.....	307	251
For the possession of Real Property.....	47	37
For the possession of Personal Property.....	1	2
For the Foreclosure of Mortgages.....	49	19
To quiet Titles—against the City.....	26	16
“ “ “ “ other parties.....	5	8
For the partition of Real Property.....	2	2
For dismissing Actions.....	31	46
For Injunctions	3	2
For Divorces.....	35	28
For Discharging Insolvents.....	16	18
For Peremptory Mandamus.....	1	...
For Usurpation of Office.....	2	...
For Construing a Will.....	...	1
Miscellaneous		16
	525	446
Total.....		

During the two years there were 114 appeals taken to the Supreme Court from this Court—65 during the first, and 49 during the second year.

There were also 9 indictments for Felony filed in this Court during the two years ending June 30, 1862. Of these, 5 have been tried, resulting in 2 convictions and 3 acquittals; 1 has been transferred to another County, and 3 remain to be disposed of.

Probate Court.

The clerical labor connected with this Court has increased with unexampled rapidity, within the past three years, owing as well to the natural increase of business by the growth of population of the City, the activity which has prevailed in the dealings in real estate, as to the better and more full practice which has obtained among the attorneys doing business in the Court. Much litigation and loss has arisen out of the loose manner in which the early records and papers of this Court were kept, by which innocent purchasers of real estate have had the title to their property clouded, and in some cases have had it taken away entirely, for the lack of the proper formalities in the proceedings. So great and notorious was this evil, that respectable attorneys have been known to advise their clients not to touch real estate the title to which descended through this Court. My attention was early called to the matter, and I have earnestly endeavored to rectify these evils, and to avoid similar errors in the future. The amendments made to the Act known as the Probate Practice Act, by the Legislature of 1861, have also materially increased the labors of the Clerk, by requiring many papers to be *recorded*, which before needed only to be *filed*.

Whole number of Estates administered upon and in course of administration	1411
Number of Estates upon which proceedings have been com- menced during the year ending June 30, 1861.....	107
Number during the year ending June 30, 1862.....	148
Being an increase, since last report, of.....	255

County Court.

The business of this Court has increased very rapidly during the past two years.

Whole number of causes now in the Court.....	3337
Increase since June 30, 1860.....	818
Number of judgments entered since June 30, 1860.....	313
Classified as follows : For Money.....	215
For the possession of property..	20
To foreclose Mechanics' Liens...	9
For dismissing Actions.....	69—313

Court of Sessions.

The jurisdiction of this Court is confined by the Constitution to criminal business solely. It was organized by an Act of the Legislature passed April 11, 1850. It is composed of the County Judge, who is the presiding Judge thereof, and two Justices of the Peace of the County as Associate Justices.

The Regular Terms of this Court commence on the first Mondays of February, April, June, August, October, and December.

The early records of this Court were in much confusion, and there is evidence that some of the most important papers have been abstracted, although the books of record contain but meagre reference to material transactions of the Court. Within the past two years all the recent files of the Court have been systematically arranged and are now carefully preserved.

By comparing the accompanying tabular statement with a similar table in the Municipal Reports of 1859-60, it will be seen that the business of this Court has more than doubled in the brief space of two years.

The following Statement shows the number of Indictments filed in the Court of Sessions of the City and County of San Francisco, between the 1st day of July, 1860, and the 30th day of June, 1862; the character of the offences charged, and the disposition made of said Indictments.

OFFENCES CHARGED.	No. of Indictments.	No. of Convictions.	No. Discharged.	No. Acquitted.	No. not yet Tried.	No. Forfeiting Bail.	No. transm'ted Dist Courts.
Murder.....	17	...	...	...	...	...	17
Manslaughter.....	5	...	2	...	..	...	3
Arson.....	2	...	1	...	...	...	1
Extortion.....	1	...	...	...	...	...	1
Grand Larceny.....	117	67	33	8	6	3	...
Nuisance.....	51	42	3	4	2	...	...
Misdemeanor.....	65	21	24	8	12	...	...
Burglary.....	40	25	9	1	5	...	...
Selling Lottery Tickets.....	1	1	...	...	...	...	..
Bigamy.....	4	1	1	2	...	...	...
Assault with deadly weapon.....	47	27	14	1	3	2	...
Assault with intent to commit murder...	15	10	2	1	2	...	...
Mayhem.....	3	2	1	...	...	...	...
Robbery.....	13	10	2	1	...	...	...
Kidnapping.....	1	1	...	...	...	...	...
Assault and battery.....	6	3	1	2	...	...	...
Forgery.....	8	4	4	...	...	...	...
Perjury.....	9	4	1	3	1	...	...
Conspiracy.....	2	...	2	...	...	...	...
Libel.....	5	1	3	1	...	...	...
Attempt to commit grand larceny.....	4	1	3	...	...	...	...
Riot.....	7	...	7	...	...	...	...
False imprisonment.....	6	3	1	2	...	...	...
Receiving stolen goods.....	7	4	..	3	...	...	...
Resisting an officer.....	7	1	5	1	...	...	...
Embezzlement.....	5	1	1	1	2	...	...
Gambling.....	13	1	10	2	...	...	...
Felony.....	3	3	...	...	...	...	...
Obtaining money by false pretences.....	7	2	2	1	2	...	...
Abduction.....	1	...	1	...	...	...	...
Illegal voting.....	1	...	1	...	...	...	...
Rape.....	1	...	...	...	1	...	...
Exhibiting deadly weapon.....	3	...	2	1	...	...	...
Attempting to commit arson.....	2	1	...	1	...	...	...
Petty larceny.....	3	2	1	...	..	...	...
Total.....	482	238	138	44	36	5	22

FINANCIAL.

Receipts during the Year ending June 30th, 1861.

	4th District Court.	12th District Court.	Probate Court.	County Court.	Court of Sessions.	Total.
For July, 1860..	\$765 10	\$1,267 00	\$111 01	\$199 25	\$4 50	\$2,346 86
" August, " ..	555 00	935 00	251 00	136 75	1 00	1,878 75
" September, " ..	561 50	812 00	106 50	89 50	2 00	1,571 50
" October, " ..	611 50	854 00	304 50	144 25	1 00	1,915 25
" November, " ..	1,064 50	725 50	88 00	113 05	3 50	1,994 55
" December, " ..	725 00	990 95	199 75	127 75	2 00	2,040 45
" January, 1861..	698 25	1,364 00	268 25	115 12	3 00	2,448 62
" February, " ..	622 25	1,049 75	186 25	146 50	2 00	2,006 75
" March, " ..	733 75	965 00	227 50	113 25	.....	2,039 50
" April, " ..	641 00	824 95	179 00	140 00	.....	1,784 95
" May, " ..	553 00	860 25	124 00	96 75	.....	1,634 00
" June, " ..	368 00	851 75	93 00	98 50	1 00	1,412 25
	\$7,898 85	\$11,500 15	\$2,138 76	\$1,520 67	\$20 00	\$23,073 43

Receipts during the Year ending June 30th, 1862.

	4th District Court.	12th District Court.	Probate Court.	County Court.	Court of Sessions.	Total.
For July, 1861..	\$700 15	\$1,129 75	\$151 75	\$98 00	\$0 50	\$2,080 15
" August, " ..	737 55	834 25	116 00	184 87	.....	1,872 67
" September, " ..	640 25	821 00	104 50	86 00	.....	1,651 75
" October, " ..	829 75	891 50	128 50	103 00	.....	1,952 75
" November, " ..	662 95	994 00	110 75	112 25	.....	1,879 95
" December, " ..	619 85	665 25	169 50	107 50	.....	1,562 10
" January, 1862..	1,373 45	665 10	156 25	111 75	.....	2,306 55
" February, " ..	683 25	732 50	124 50	139 25	.....	1,679 50
" March, " ..	877 75	661 00	176 00	127 50	.....	1,842 25
" April, " ..	936 25	833 00	297 30	58 75	.....	2,125 30
" May, " ..	876 25	458 50	138 25	120 50	.....	1,593 50
" June, " ..	827 00	579 00	248 50	88 75	2 00	1,745 25
	\$9,764 45	\$9,264 85	\$1,921 80	\$1,338 12	\$2 50	\$22,291 72

RECAPITULATION.

Receipts, 1st year.....	\$23,073 43	
" 2d "	22,291 72	
	<hr/>	\$45,365 15

Disbursements.

Amount paid for Salaries, &c., 1st year..	\$22,400 00
" " " " " 2d year..	20,750 00
Record Books, Stationery, &c., 1st year.	785 35
" " " " 2d year.	1,270 90
	<hr/>
	\$45,206 25

WASHINGTON BARTLETT,

County Clerk.

COUNTY RECORDER'S REPORT.

HALL OF RECORDS,
San Francisco, July 31, 1862.

To the Board of Supervisors :—

GENTLEMEN: By a resolution adopted by your honorable body on the thirteenth January, 1862, the various City and County officials were called upon to report to the Board the transactions of their respective departments for the late fiscal year, ending June 30, 1862.

In compliance with the aforesaid resolution, the undersigned has the honor to submit the following summary of transactions in the "Hall of Records," respectfully referring the Board, for a more elaborate detail upon the subject of income and expenditures, to the office of the Auditor, and for a synopsis of instruments recorded and filed, see accompanying schedule.

It will be perceived that the amount of business transactions in this department of our local government is considerable, and steadily increasing, no doubt owing in a great measure to the vigorous efforts made toward a speedy completion in the construction of thoroughfares to reach what is now called "Outside Property."

Copy of the Treasury Account.

Paid into the Treasury.....		\$34,605 00
Expenses of the Recorder's Office for the year ending June 30, 1862: Record- er's Salary, $3\frac{6}{12}$ mos. @ \$5,000 per annum, and $8\frac{5}{12}$ mos. @ \$4,000 per annum—Special Fee Fund.....	4,266 09	
Salaries of Deputy Clerks and Porter, July 1 to Oct. 6, 1861.....	6,868 25	
Oct. 6, 1861, to June 30, 1862.....	13,936 81	
	—————	20,805 06
Stationery for Hall of Records.....	1,721 35	
		—————
		26,792 50
		—————
Surplus.....		\$7,812 50

Books of Record existing in the Recorder's Office.

Deeds.....	171
Mortgages.....	86
Releases.....	20
Powers of Attorney.....	12
Leases.....	12
Liens.....	6
Tax Deeds.....	10
Covenants.....	4
Bonds.....	2
Separate Property.....	3
Attachments.....	3
Lis Pendens.....	3
Deeds of Trust.....	4
Homesteads.....	8
Transcripts of Judgments.....	3
Chattel Mortgages.....	4
	— 351
Indexes of Deeds.....	17
General Indexes.....	21
Indexes of Mortgages.....	6—44—395

The above Books, with others unenumerated, are in as good a state of preservation as circumstances will admit. Many of them have been rebound during the past year: it is, however, highly necessary that some of them should be re-copied.

Through the co-operation of the Board, essential changes have been made in the interior of the building, at a comparatively small expense, and they have largely contributed to public convenience. Considering, however, the augmented transactions, and their gradual increase, which an attendance of a number of persons in their various avocations will unavoidably follow, it is obvious that the present Hall of Records is inadequate to its requirements, and a more spacious building eminently desirable. I take, therefore, the liberty to avail myself of the occasion, and reiterate formerly expressed hopes that the Legislature will at the next session make the requisite provisions for a commodious Hall of Records.

It is a source of regret that the Act in reference to a "modification of the expense to the community for recording" and also making it incumbent on the Recorder to have *recorded* as well as *filed* all certificates of sale under execution, as recommended by the honorable board to the late Legislature, did not reach its final passage and become a law. It however passed the Assembly, and judging from its reception there, it is highly probable it would have also passed the Senate, had that body not been engaged with the "Hardy impeachment case."

Every day's experience confirms my conviction of the great necessity to have those papers recorded, as titles worth thousands frequently depend on their safe keeping, what in their present loose state is very difficult, if not impossible.

Submitting the above Report, I have the honor to remain,
Very Respectfully,

T. YOUNG,

County Recorder.

TABULAR STATEMENT

Of Instruments Recorded in the Office of the Recorder in and for the City and County of San Francisco, State of California, during the Fiscal Year commencing July 1, 1861, and ending June 30, 1862.

MONTHS.	Deeds.	Mortgages.	Satisfaction of Mortgages.	Miscellaneous.	Certified Copies.	Total of each Month.
July	569	169	110	169	42	1059
August	501	216	120	189	35	1061
September.....	316	161	81	141	19	718
October	718	188	81	185	19	1191
November.....	635	129	98	171	12	1045
December.....	463	147	79	160	16	865
January	357	132	88	164	41	782
February.....	340	115	67	208	21	751
March.....	532	174	96	254	18	1074
April	568	184	114	291	29	1186
May.....	597	186	115	220	14	1132
June	575	162	122	230	17	1106
Totals.....	6171	1963	1171	2382	283	11970

REPORT

OF THE

CLERK OF THE BOARD OF SUPERVISORS.

OFFICE OF THE CLERK OF BOARD OF SUPERVISORS,
San Francisco, July 15, 1862.

To the Hon. President and Board of Supervisors:—

GENTLEMEN: I herewith beg leave to submit a report of the condition of the Public Records and general business of this office at present date. Of Records prior to the incorporation of the City, there are—

1st—Book of Minutes of the Proceedings of the Legislative Assembly and Ayuntamiento or Town Council, from March, 1849, to May, 1850, a copy of which was published by your direction in 1861.

2d—Original papers, comprising petitions, communications, reports of committees, and city officers and miscellaneous documents on file, altogether presenting a very imperfect record of the local government of that time. Among those papers, and seemingly of considerable importance, there is a report of a committee of the Ayuntamiento, made in December, 1849, to Hon. John W. Geary, Alcalde, which states that the committee had been engaged for some length of time preceding, in making an investigation of the condition of the Public Records, and presented, as the result of their labors, a schedule of such books and papers as had been examined by the committee, and placed on file in the County Record Office, to wit:—

Book A—Old Spanish Records.

- “ A—Old Spanish Records (original grants.)
- “ B—Old Spanish Records.
- “ B—Old Spanish Records.
- “ B—Original Records.
- “ A—Transfer Deeds, &c.
- “ B—Transfer Deeds, &c.
- “ B—Beach and Water Lots.
- “ B C— do. do.
- “ D—Transfer Deeds, marked “ Libri Mayor.”
- “ C—Labeled Ledger, Transfer Deeds, marked ^B_{DR}—Day Book, original grants.
- “ B B—Miscellaneous Transfers.
- “ Records of Preemptions (miscellaneous,) No. 2.
- “ Registry of Irons (brands) or miscellaneous.
- “ Record, marked C.
- “ A A, miscellaneous.
- “ Receipts, also marked Launches.
- “ Indexes A B C.
- “ “ Holders of Lots.
- “ “ Holders of 100-vara Lots.
- “ Blotter of official notes of Francisco Guerero, 1839 to 1843.
- “ Blotter of Criminal Affairs—Spanish Record. Jail Record, 1847 and 1848.
- “ Register B 2—original grants.
- “ Election Returns.
- “ A A—Miscellaneous.

And some thirty pages more of manuscript index, relating to land titles, reports from civil and military officers, and list of miscellaneous papers, the publication of which may be advantageous for future reference.

A recent search, by the counsel in the Pueblo suit, for some of the books and papers referred to, has shown that a number have been mislaid or are missing.

From the date of the organization of the Municipal Government, May 6, 1850, until the consolidation of the City and County governments in 1856, the Records, including minutes of the Boards of Aldermen and Assistant Aldermen, Books of Or-

dinances, Joint Resolutions, &c., comprise about fifty large and minor volumes, which are mostly in good order, but imperfectly indexed. Of these, two volumes of Ordinances and Resolutions of 1851-52, 1853-54, have been published.

Of the foregoing period, many important papers are missing, including reports of committees, of which I will instance the valuable report of the joint committee on Land Claims of 1853-54, for which there has been made careful but unavailing search, and some forty-eight original Ordinances, viz.: Nos. 54, 87, 159, 424, 431, 432, 433, 435, 437, 438, 439, 440, 441, 442, 444, 445, 446, 447, 448, 450, 451, 452, 453, 454, 455, 456, 457, 458, 459, 505, 553, 606, 706, 720, 722, 723, 727, 732, 750, 765, 769, 771, 829, 849, 900, 906, 989, and 1055; also a number of joint Resolutions. While there is no satisfactory manner of accounting for the loss of these papers, it will be observed, by reference to page 87 of Municipal Reports of 1860, that about sixty original Ordinances were then stated to be missing.

The total number of Ordinances passed by the Common Council from 1850 to 1856, was 1103, and of joint Resolutions 531, all of which have been preserved in duplicate records, which in a great measure provides evidence which may be required in the absence of the originals referred to as missing.

During the current year, all the papers in the office prior to 1856 have been carefully examined, classified into the different years to which they belong, and re-filed under their appropriate headings, so as to be readily obtainable for public benefit. While referring to this subject, I would respectfully suggest that all the Ordinances and joint Resolutions subsequent to 1854 be properly re-indexed by title and subject, alphabetically arranged and printed, by which alone the convenience afforded in ascertaining the dedication of various streets conveyed for public use would in a great measure warrant the moderate expense attending.

On the 14th of November, 1856, the first meeting of the Board of Supervisors was held under the provisions of the Act of April 19th, consolidating the governments of the City and County. Since that date, the records of six consecutive Boards

bear ample testimony of the fidelity and economy with which the government has been administered.

The Books of Records of this period, including those now in use, are some thirty volumes, composed of Minutes of the Proceedings of the Boards of Supervisors and Boards of Equalization, duplicate books and indexes relating to street work, books of Orders, Resolutions, and Authorizations, with various committee books,—all of which are in good order, and find frequent reference in matters of public inquiry.

The original Orders, Resolutions, and Authorizations have been carefully preserved, and number altogether about 3000,—which, with the manuscript reports of committees, City and County officers, petitions, protests, communications, and miscellaneous papers, are now in progress of re-filing, and of which but few papers appear to be missing.

The enactment, by the last Legislature, of the law relative to changes of street grades, has necessitated the opening of additional books, to contain memoranda of petitions and protests, and the recommendations of the Board of City Engineers relative to changes of street grades, for which, as likewise for the public posting, as required by law, of the plans and profiles of changes proposed, suitable provision has been made.

The expenses of the office during the year have been—

For Blank Books and Stationery.....	\$362 45
For Printing, including 500 copies of Codified Orders..	443 00
For 16 copies of Statutes of the State, for members of the Board of Supervisors.....	96 00
For 5 copies of Statutes, 1852 to 1856, for office.....	30 00
	<hr/>
	\$931 45

Receipts and payments into City Treasury for Fees... \$359 25

Very Respectfully, Your Ob't Servant,

JAS. W. BINGHAM,

Clerk.

CORONER'S REPORT.

OFFICE OF THE CORONER,
San Francisco, August 1, 1862.

To the Hon. the Board of Supervisors :—

GENTLEMEN : I herewith report to you the number and character of inquests held by me from Oct. 1st, 1861, to July 30th, 1862.

SUICIDES.

October, 1861,	0
November, “	1
December, “	3
January, 1862,.....	1
February, “	1
March, “	1
April, “	1
May, “	0
June “	2
July “	0
	<hr/>
In all.....	<u>10</u>

Suicides committed in the following manner, viz. :

By morphine.....	1
By opium.....	1
By strychnine	2
By pistol shot.....	1

By drowning.....	1
By hanging	1
By strangulation.....	1
By laudanum.....	1
By cutting throat with razor.....	1
	<hr/>
In all as above.....	10
	<hr/> <hr/>

ACCIDENTAL DEATHS.

October, 1861.....	3
November, "	6
December, "	4
January, 1862.....	14
February, "	3
March, "	8
April, "	4
May, "	3
June, "	2
July, "	4
	<hr/>
In all.....	51
	<hr/> <hr/>

Accidental deaths caused in following manner, viz. :

By falling in a well.....	1
By drowning.....	22
By collision with rail car.....	3
By explosion of a gun.....	1
By fall from a building.....	1
By falling through a hatchway.....	1
By fracture of skull.....	1
By fire	9
By inhalation of carbonic acid gas.....	1
By caving in of bank of earth.....	1
By falling over a railing	1
By other causes.....	9
	<hr/>
In all, as above.....	51
	<hr/> <hr/>

OTHER CAUSES OF SUDDEN DEATH.

October, 1861.....	2
November, “	2
December, “	3
January, 1862	4
February, “	0
March, “	3
April, “	2
May, “	1
June, “	0
July, “	1
	—
In all.....	18
	==
Viz.: Murder.....	11
Cerebral Apoplexy.....	4
Congestion of Brain.....	1
Heart Disease	1
Apoplexy of Lungs.....	1
	—
In all, as above.....	18
	==

In addition to the above, twenty-three post mortem examinations have been made. The cause of death was found to be organic disease: no inquests were consequently held in these cases.

Very Respectfully,

B. A. SHELDON, M. D.,

Coroner.

CHIEF OF POLICE'S REPORT.

POLICE OFFICE,
San Francisco, July 28th, 1862.

*To the Hon. the Board of Supervisors,
of the City and County of San Francisco:—*

GENTLEMEN: I herewith present my report of the labors of the Police Department for the fiscal year ending June 30th, 1862.

Schedule A exhibits the total number of arrests for the past year, the various offenses for which the arrests were made, and the disposition thereof by the Police Court.

Schedule B, the amount of property reported as stolen or lost, and the amount recovered during the year.

Schedule C, the number of nuisances reported on private property, and abated by the Police.

Schedule D, a table showing the number of persons subpoenaed, and jurors summoned, for the Police Judge's Court. Also, the number of obstruction and street notices served, and of lost children restored to their parents or guardians.

Schedule E, an exhibit of the amount received for keeping of prisoners, from sheriffs of other counties and masters of foreign vessels, through requisitions of consuls.

I feel pleased to be able to report, that, during the past year, the police have been very successful in the detection and arrest of criminals, no person charged with murder, or any heinous crime, having escaped arrest.

And although the laws do not give us as much power in the prevention of crime, as the police have in other States and countries, yet expert thieves seldom remain long in the city.

Much of the time and labor of the officers is devoted to the prevention of crime, by the following up of criminals, and by keeping so strict a surveillance over them, that they prefer leaving the city to submitting to it. This is a service the importance of which is not made apparent unless the officer detects the thief in the act of stealing, yet every day's experience proves to me, that, when faithfully carried out, it is one of the most efficient means for securing the safety of person and property in a city spread over so much ground, and with so inadequate a patrol force as that of San Francisco.

The increased number of arrests, 8815, compared with the last report, 6455, being an increase of 2360, can be in a measure accounted for by the increase in population of our city, and by the number of arrests for violation of the Sunday Law, and of the orders of the Board of Supervisors, which, previously, were scarcely ever enforced by arrest.

Chinese thieves occasion us a great deal of trouble. Imprisonment in our county jail does not deter them from the commission of crime; and, during the next session of the Legislature it would be well to apply for an Act similar to that of the State of New York—making the second or third conviction on a charge of petit larceny a State prison offence.

I regret to have to report that the arrests for assaults with deadly weapons have increased from 51, in the last report, to 89 in the present.

The practice, so common, of carrying knives and pistols, should be prohibited by law.

We frequently arrest parties for fighting or other disorderly

conduct, while under the influence of liquor, and find concealed on their persons one or two dirks or bowie-knives, and very frequently, loaded pistols.

I would suggest to your honorable board the necessity of the passage of an ordinance regulating the disposition to be made of property which comes into the possession of the police, and which is not claimed by lawful owners.

There have been no escapes from the City Prison during the year. The prison itself is in as perfect order as its location will admit of.

The law regulating Intelligence Offices, which was passed at the request of the authorities of this City, works well, and has been the means of protecting from imposition many strangers and poor persons, whose complaints it was painful to listen to, without being able to aid them. In no instance has any serious charge been made since it went into force; whereas, formerly I had to listen daily to complaints made by parties who were swindled by being sent to distant parts of the State to seek employers—who existed only in the imagination of the unprincipled intelligence office keepers, who were the means of bringing discredit upon reputable men in the same business.

With regard to prostitution, I can but refer to my last report, and suggest that, acting under the 14th section of the law approved April 26, 1862, measures might be devised to mitigate the evil.

Incendiary fires have not been as frequent this year as formerly, and in this connection I am glad to say that the department under my charge materially assisted in the detection and arrest of a number of young men who were often in this City, and who were taken to Sacramento for trial on various charges of Arson committed there, and many of them have since been convicted and sent to the State Prison.

I would say, in conclusion, that the long experience in police duty of many of the officers under my control, and the knowledge of criminals and their habits thus acquired, have, in my

judgment, contributed materially to the successful working of the department for the past year.

All of which is respectfully submitted.

M. J. BURKE,

Chief of Police.

SCHEDULE A.

*Arrests made by the Police of the City and County of San-Francisco,
for the year ending June 30, 1862.*

Abduction.....	4
Arson.....	2
Arrested on Bench Warrant.....	35
Assault.....	46
Assault and Battery.....	1080
Assault with a deadly weapon.....	89
Assault to Murder.....	9
Assault on an Officer.....	9
Attempt to commit Petit Larceny.....	15
“ “ “ Grand Larceny.....	4
“ “ “ Robbery.....	2
“ “ “ Burglary.....	4
“ “ “ Arson.....	1
Bigamy.....	2
Burglary.....	29
Common Drunkards.....	51
Common Prostitutes.....	2
Conspiracy to commit Seduction.....	2
Contempt of Court.....	3
Cruelty to Animals.....	3
Desertion.....	32
Disturbing the Peace.....	21
Drunks.....	2612
Carried forward.....	4057

Brought forward.....	4057
Embezzlement.....	1
Escaped from Industrial School.....	3
Exhibiting a deadly weapon.....	20
False Imprisonment.....	4
Forgery.....	5
Gambling.....	59
Grand Larceny.....	131
Highway Robbery.....	6
Illegal Voting.....	2
Injuring and Obstructing Public Streets.....	5
Insane.....	134
Keeping a House of Ill Fame.....	4
Kidnapping.....	1
Libel.....	1
Lodgers, and Persons for safe keeping.....	1858
Malicious Mischief.....	96
Malicious Injury to Property.....	7
Manslaughter.....	3
Mayhem.....	3
Misdemeanor.....	1382
Misdemeanor by Violating Ordinance Board Supervisors..	311
Murder.....	6
Obtaining Money by false pretences.....	10
Opening a sealed Letter addressed to another.....	1
Passing Counterfeit Coin and Gold Dust.....	1
Peddling without License.....	5
Perjury.....	6
Personating an Officer.....	1
Petit Larceny.....	455
Rape.....	1
Receiving Stolen Goods.....	4
Resisting an Officer in discharge of his duty.....	12
Riot.....	38
Robbery.....	3
State Prisoners "en route".....	80
Carried forward.....	8716

State Prisoners, "escape".....	1
Threats.....	56
Vagrancy.....	27
Wilfully removing Property.....	3
Witnesses detained in Prison.....	12
	<hr/>
Total.....	8815
	<hr/> <hr/>

Recapitulation and Disposition.

Bails forfeited.....	1738
Delivered to friends.....	11
Delivered to U. S. Marshal.....	1
Delivered to Provost Marshal.....	4
Delivered to Sheriffs of other Counties.....	6
Discharged.....	4014
Fined.....	215
Fined or Imprisoned.....	2110
Imprisoned.....	296
Sent to Court of Sessions.....	168
Sent to U. S. Court.....	1
Sent to County Hospital.....	16
Sent to Home of the Inebriate.....	1
Sent to the Industrial School.....	29
Sent to do. do. escaped.....	1
Sent on board Ship.....	7
Sent to other Counties.....	17
Sent to Presidio Barracks.....	1
Sent to State Prison, "en route".....	77
Sent to do. do. "escape".....	2
Sent to Stockton Insane Asylum.....	90
Under Bonds to keep the Peace.....	5
Undisposed of cases.....	5
	<hr/>
Total.....	8815
	<hr/> <hr/>

SCHEDULE B.

Statement of Property reported at the office of the Chief of Police as Stolen and Lost, and the amount Recovered, for the year ending June 30, 1862.

	Property reported Stolen.	Property reported Lost.	Amount Recovered.
July, 1861.....	\$ 2,010 50	\$ 2,412 50	\$1,516 00
August, "	1,716 50	457 50	488 00
September, "	1,616 00	895 00	435 00
October, "	6,081 00	417 00	4,056 38
November, "	4,105 45	381 00	2,389 95
December, "	2,863 00	1,630 00	2,671 00
January, 1862.....	3,668 75	4,496 25	4,432 50
February, "	3,877 25	216 00	511 25
March, "	1,923 50	980 00	1,097 50
April "	2,068 50	402 00	733 50
May, "	2,313 00	227 00	1,482 00
June, "	1,487 00	527 00	804 00
	<u>\$33,730 45</u>	<u>\$13,041 25</u>	<u>\$20,617 08</u>

SCHEDULE C.

Nuisances located on private property complained of to the Chief of Police, and abated, for the year ending June 30, 1862.

July, 1861.....	34
August, "	27
September, "	48
October, "	63
November, "	36
December, "	42
January, 1862.....	21
February, "	41
March, "	54
April, "	39
May, "	47
June, "	32
Total.....	<u>484</u>

SCHEDULE D.

A Table showing the number of persons subpoenaed and jurors summoned for the Police Court, Street Notices, Obstructions, &c., served—and Lost Children restored to their parents or guardians by the Police, for the year ending June 30, 1862.

	No. of persons subpoenaed.	No. of Jurors summoned.	No. St. Notices, obstruct'ns, &c. served.	No. Children Lost & restored to parents.
July, 1861.....	175	...	13	34
August, "	184	...	32	20
September, "	208	...	...	29
October, "	187	...	...	24
November, "	192	188	73	35
December, "	193	98	...	32
January, 1862.....	183	24	30	22
February, "	124	24	42	18
March, "	180	40	7	36
April, "	163	178	3	37
May, "	204	80	3	35
June, "	238	143	67	30
Total.....	2231	775	270	352

SCHEDULE E.

Exhibit of Money received from Sheriffs of other Counties, Masters of Vessels, and others, for the keeping of Prisoners "en route," deserters from vessels, by direction of the Courts on requisition of Consuls, in the City Prison for the year ending June 30, 1862.

1861.

July 5. Sheriff John Murphy, of Santa Clara Co.....	\$2 00
" 23. " J. A. Douglass, of Yolo Co.....	2 00
" 26. " Patterson, of San Joaquin Co.....	1 00
" 27. For Griley, deserter from French vessel—arrested by Colter, on requisition of Fr. Consul.....	33 00
" 30. Deputy Sheriff J. E. Thomas, of Siskyou Co.....	1 00
Aug. 15. French Ship St. Marie, two deserters, on requisition of French Consul.....	8 00
" " Sheriff Coddington, of El Dorado Co.....	5 00

Sept. 14.	Deputy Sheriff Dennis, of Santa Barbara Co...	1 00
" 19.	Under Sheriff Waterson, of Napa Co.....	2 00
Oct. 17.	Deputy Sheriff Paul, of Calaveras Co.....	3 00
" 22.	Sheriff Ream, of Siskyou Co.....	1 00
" 22.	J. A. Lancaster, Nevada Co.....	1 00
" 26.	French Ship Prefet de Mentgue for deserter, by King, on requisition of French Consul.....	3 00
" 27.	Sheriffs Bugby & Lansing, from Sacramento Co.	4 00
" 30.	Sheriff John Kirkpatrick, of Sierra Co.....	2 00
Nov. 1.	Deputy Sheriff of Sacramento Co.....	1 00
" 19.	Sheriff James F. Kennedy, of Santa Clara Co...	2 00
" 20.	For deserters from whaling bark Dartmouth, Haughton, Master	106 00
" 25.	For deserter from whaleship Florida—Park.....	2 00
" 25.	" " " " John Holland, Alex. Whelland, Master.....	14 00
" 26.	From Sheriff Hunter, of El Dorado Co.....	2 00
Dec. 6.	From Sheriff Follansbee, of Shasta Co.....	1 00
" 10.	For deserter from whaleship Julian, by Barber.	8 00
" 19.	From Deputy Sheriff Guild, of Nevada Co.....	1 00
" 25.	From Sheriff Crippin, of Mariposa Co.....	2 00
" 30.	" " M. Neville, of Solano Co.....	3 00
1862.		
Jan. 3.	" " Kirkpatrick, of Sierra Co.....	1 00
" 30.	" " Bugbee, of Sacramento Co.....	2 00
Feb. 17.	" " Cosner, of Amador Co.....	2 00
Mar. 20.	" " Alex. Hunter, of El Dorado Co.	3 00
" 20.	" Officer D. C. Gay, of Marysville.....	1 00
" 28.	" Sheriff Crippin, of Mariposa Co.....	4 00
Apl. 2.	" Dep. Sheriff Lansing, of Sacramento Co..	1 00
" 5.	" " M. G. Gillette, of Tuol'e Co.,	2 00
" 15.	" " J.M.Havens, of S.Luis Ob.Co.	1 00
" 16.	" " Green, of El Dorado Co.....	2 00
" 19.	" Sheriff Ormond, of Del Norte Co.....	1 00
" 27.	" " Paul, of Calaveras Co.....	4 00
May 5.	" " Wm.Hoge & Dep.Lansing, Sac'o Co.	3 00
" 19.	" Dep. Sheriff Hoag, of Sacramento City.....	2 00
" "	" " Denckla, of Butte Co.....	6 00

May 19.	From Dep. Sheriff Jones, of Santa Cruz Co....	1 00
“ 23.	“ Sheriff Knowlton, of Nevada Co.....	1 00
“ 26.	“ Dep.Sher. H. B. Alvord, of L. Angeles Co.	1 00
“ 27.	“ “ Fr. S. Duff. of Humboldt Co....	1 00
“ 29.	“ “ R. E. Burns, of Solano Co.....	1 00
June 8.	“ “ Putnam, of Sacramento Co.....	1 00
“ 19.	“ Sheriff Jones, of Trinity Co.....	1 00
“ 19.	“ “ Crutcher, of Placer Co.....	2 00
“ 20.	“ Dep. Sheriff T. J. Edwards, of Butte Co....	1 00
“ 23.	“ “ Lansing, of Sacramento City..	4 00
“ 25.	“ “ Robt. Cosner, of Amador Co..	2 00
	Total.....	<u>\$262 00</u>

CHIEF ENGINEER'S REPORT.

CHIEF ENGINEER'S OFFICE, FIRE DEPARTMENT,
San Francisco, July 28, 1862.

*To the Hon. Board of Supervisors of
the City and County of San Francisco:—*

GENTLEMEN: In accordance with the Resolution of your honorable body, I beg leave to submit my report of the affairs of the Fire Department for the past year.

FIRES.

During the past year our citizens have had good cause to congratulate themselves at the very limited loss by fire. The only fire which is worth mentioning, was the one that happened at the Sarsfield House, and resulted in such a melancholy loss of life. This catastrophe, terrible as it was, could not, in my opinion, have been prevented. In my semi-annual Report, and recommendations to your honorable body, I stated the main cause of such an accident, and recommended the passage of an ordinance which would, in future, prevent such losses of life by fire, compelling hotels and lodging-houses to have a number of outlets. Had the Sarsfield House been constructed with a sufficient means of access and egress, the much-lamented accident might have been prevented.

HOSE.

In my various former reports to your honorable body, I mentioned the fact of the great need of Hose for the use of the Department. Since then your honorable body have responded to

my recommendations, and in a few weeks the Department will be in possession of a sufficient quantity of Hose, of the best quality, to place it on an equal, if not a superior, footing, to any of the Departments of the East.

BELL TOWER.

This subject has so often been brought to notice by my predecessors and myself, that it is useless for me to dwell upon it at this time. During the last session of the Legislature, your honorable body earnestly recommended the passage of an Act authorizing an appropriation for that purpose, but the Legislature, in their wisdom, deemed it unnecessary, notwithstanding the exertions of many of our delegation in its favor, and caused that clause to be stricken from the general appropriation bill, thereby depriving our citizens from enjoying this much-required means of protection. I trust that your honorable body will again endeavor at the next session of the Legislature to secure the passage of such an Act. It is a matter of great satisfaction to the department and myself that your honorable body have so nobly responded to the solicitations of the various Companies regarding engine houses. During the past year nearly all have been placed in proper repair, which will secure in a great measure a degree of emulation which will be attended with happy results.

CISTERNS.

A number of cisterns are in need of repairs, and although there has been but little use for them lately, it is very requisite that they should be kept in constant repair, in case of necessity, such as happened lately to the Croton Water Works of New York. Hydrants, as a source of protection, are a great acquisition to the Department, but they cannot at all times be depended upon; hence the necessity of keeping cisterns in proper repair.

BADGES.

At the last session of the Legislature, at the recommendation of the Board of Delegates, an Act was passed providing badges to be worn by firemen while on duty. This, in my opinion, is

most essential to prevent persons from passing themselves off as firemen for the purpose of plunder, &c. I trust that your honorable body will, in accordance with the requirements of that Act, provide the same.

UNPROTECTED PROPERTY.

Owing to the rapid growth of the City, it is very necessary that something should be done to protect the property-holders of Hayes' Valley and the vicinity against fire; also the extreme southwestern portions of the City. Several cisterns should be immediatly constructed and hydrants set in those localities as soon as possible.

GUNPOWDER.

I cannot be too urgent in my recommendations for a law providing how much and in what manner persons should be allowed to keep gunpowder on hand. A very stringent Act should be passed, confiscating for the benefit of the Fire Department Charitable Fund, all over a certain number of pounds, to be specified in said Act.

HOSE COMPANIES.

Agreeably to my recommendations two new Hose Companies have been admitted into the Department, one situated in the northern and the other in the south-western portion of the City. This was a much-required accession to the Department.

EXEMPT FIRE COMPANY.

This is a Company organized by an Act of the Legislature, and composed entirely of men who have served out their full time. Although the law provides for a house and engine for the Company, yet your honorable body have refused to furnish the same. I earnestly hope that some action will be taken to provide them with such as according to law they have a right to demand.

ENGINE HOUSES AND LOTS.

BRODERICK, No. 1.—House and lot south side of Sacramento

street, between Kearny and Dupont. Fire-proof brick building; city property; in good order.

MANHATTAN, No. 2.—House and lot south side of Jackson street, between Montgomery and Kearny streets. Fire-proof brick building; city property; in good order.

HOWARD, No. 3.—House and lot on south side of California street, between Montgomery and Sansome. Fire-proof brick building; city property; in good order.

CALIFORNIA, No. 4.—House and lot north side of Market street, between Sansome and Battery. Fire-proof brick building; city property; in good order.

KNICKERBOCKER, No. 5.—House and lot on north side of Sacramento street, between Montgomery and Sansome. House in bad order—almost worthless. The Legislature have authorized an appropriation for building a new one.

MONUMENTAL, No. 6.—House and lot west side of Brenham Place, between Clay and Washington streets. Fire-proof brick building; city property; in good order.

VOLUNTEER, No. 7.—House and lot north side of Pine street, between Montgomery and Sansome. Fire-proof brick building; city property; in good order.

PACIFIC, No. 8.—House and lot north side of Jackson street, between Front and Davis streets. Fire-proof brick building; city property; in good order.

VIGILANT, No. 9.—House and lot west side of Stockton street, between Broadway and Pacific. Fire-proof brick building; city property; in good order.

CRESCENT, No. 10.—House and lot on west side of Pacific street, between Kearny and Montgomery. Fire-proof brick building; city property; in good order.

COLUMBIAN, No. 11.—House and lot on north side of Bush street, between Dupont and Kearny streets. Fire-proof brick building; city property; in good order.

PENNSYLVANIA, No. 12.—House and lot on north side of Jackson street, between Dupont and Kearny streets. Fire-proof brick building; city property; in good order.

YOUNG AMERICA, No. 13.—House and lot east side of Center street, between Mission and Valencia streets. Fire-proof brick building; city property; in good order.

TIGER, No. 14.—House and lot west side of Second street, between Natoma and Howard streets. Fire-proof brick building; city property; in good order.

HOOK AND LADDER COMPANIES.

ST. FRANCIS, No. 1.—House and lot on west side of Dupont street, between Sacramento and Clay. Fire-proof brick building; city property; in good order.

LAFAYETTE, No. 2.—House and lot on south side of Broadway street, between Stockton and Dupont. Fire-proof brick building; city property; in good order.

HOSE COMPANIES.

WASHINGTON HOSE COMPANY, No. 1—House situated on north side of Green street, above Stockton. House, Company property.

LIBERTY HOSE COMPANY, No. 2.—House and lot situated on east side of Fourth street, between Howard and Mission. House in good order; house and lot Company property.

FIRE ENGINES.

BRODERICK, No. 1.—Second class; Worth, builder, San Francisco; two-wheeled hose carriage, A. Folsom, builder, San Francisco. Edward B. Cotter, Foreman.

MANHATTAN, No. 2.—Second class; Cowing, builder, Seneca Falls, New York; two-wheeled hose carriage. Cornelius Mooney, Foreman.

HOWARD, No. 3.—Third class engine; Hunneman, builder,

Boston; two-wheeled hose carriage. F. E. R. Whitney, Foreman.

CALIFORNIA, No. 4.—Second class engine and two-wheeled hose carriage; Hunneman, builder, Boston; company property; two-wheeled hose carriage, city property. Charles H. Ackerson, Foreman.

KNICKERBOCKER, No. 5.—First class engine; Smith, builder, New York, and two-wheeled hose carriage, Applegate & Co., builders. William B. Fairman, Foreman.

MONUMENTAL, No. 6.—Second class steam engine; Lee & Larned, New York; city property; two-wheeled hose carriage, company property. The company have also a first class end-stroke hand engine, built by John Rodgers, Baltimore; company property. John L. Durkee, Foreman.

VOLUNTEER, No. 7.—Second class engine, built by Hunneman & Co., Boston; two-wheeled hose carriage, city property. Richard Ryland, Foreman.

PACIFIC, No. 8.—Second class engine; Jeffers, builder, Pawtucket, R. I.; two-wheeled hose carriage. P. H. Daly, Foreman.

VIGILANT, No. 9.—First class engine; Jeffers, builder, Pawtucket, R. I.; two-wheeled hose carriage. Charles D. Connell, Foreman.

CRESCENT, No. 10.—Second class engine; Cowing, builder, Seneca Falls, New York; two-wheeled hose carriage. Charles McCann, Foreman.

COLUMBIAN, No. 11.—Second class engine, and two-wheeled hose carriage; city property; built by Van Ness & Zorboss, New York. Robert Cushing, Foreman.

PENNSYLVANIA, No. 12.—Second class steam engine, built by Neafie & Levry, Philadelphia; four-wheeled hose carriage; company property. Frank G. Edwards, Foreman.

YOUNG AMERICA, No. 13.—Third class hand engine, built by James Smith, New York; two-wheeled hose carriage; city property. William Shear, Foreman.

TIGER, No. 14.—Second class engine and two-wheeled hose carriage; Hunneman, builder, Boston; engine, company property; carriage, city property. John Carroll, foreman.

HOOKE AND LADDER COMPANIES.

ST. FRANCIS H. & L. No. 1.—J. L. Berry, builder, San Francisco. Charles Schultz, Foreman.

LAFAYETTE H. & L. No. 2.—J. L. Berry, builder, San Francisco. L. Purdon, Foreman.

HOSE COMPANIES.

WASHINGTON HOSE COMPANY, No. 1. — Four-wheeled hose carriage; company property. Thomas Finnerty, Foreman.

LIBERTY HOSE COMPANY, No. 2.—Four-wheeled hose carriage. J. D. Rice, Foreman.

There is at present about three thousand feet of good hose in the Department, and about four thousand feet of ordinary, hardly fit for use. The new hose ordered from the east is daily expected to arrive, when the Department will be placed on a footing equal to any Department in the east.

A few cisterns require repairs, to save them from destruction. A small appropriation for such purpose is needed, and most respectfully recommended.

PROPERTY IN CORPORATION YARD.

3 old Relief Engines—worthless.

3 old Hose Carriages “

Lot of old condemned Hose “

Lot of broken hydrants, wheels, cistern covers, wrenches, butts, barrels, &c.

CISTERNs.

Built of	Location.	Capacity.	Remarks.
Brick,	Powell, cor. of Filbert,	20,000,	Arched, in good order.
"	"	"	Green, 30,000, In good order.
"	"	"	Broadway, 30,000, " "
"	"	"	Pacific, 30,000, " "
"	"	"	Jackson, 30,000, " "
"	"	"	Washington 30,000, " "
"	"	"	Bush, 60,000, Arched, in good order.
"	Stockton,	"	Union, 30,000, " "
Cement,	"	"	Green, 21,000, " "
Brick,	"	"	Vallejo, 20,000, " "
"	"	"	Broadway, 20,000, " "
"	"	"	Pacific, 25,000, " "
"	"	"	Washington, 20,000, " "
"	"	"	Clay, 20,000, " "
"	Dupont,	"	Union, 20,000, In good order.
"	"	"	Green, 32,000, " "
"	"	"	Vallejo, 30,000, " "
"	"	"	Broadway, 35,000, " "
"	"	"	Pacific, 31,000, Arched, in good order.
"	"	"	Jackson, 25,000, " "
"	"	"	Washington, 25,000, " "
"	"	"	Clay, 15,000, " "
"	"	"	California, 30,000, In good order.
"	"	"	Bush, 29,000, " "
"	Kearny,	"	Pacific, 30,000, Arched, in good order.
"	"	"	Merchant, 30,000, " "
"	"	"	Sacramento, 30,000, In good order.
"	"	"	California, 20,000, Arched, in good order.
"	"	"	Bush, 27,000, " "
"	"	"	Post, 30,000, " "
"	Montgomery,	"	Pacific, 30,000, " "
"	"	"	Washington, 30,000, " "
"	"	"	Commercial, 32,000, " "
"	"	"	California, 33,000, In good order.
"	"	"	Bush, 25,000, Arched, in good order.
"	Sansome,	"	Pacific, 25,000, In good order.
"	"	"	Bush, 30,000, " "
"	Battery,	"	" 26,000, " "
Wood,	First,	"	Jessie, 25,000, " "

Built of	Location.	Capacity.	Remarks.
Brick,	Folsom, cor. of First,	29,000,	Arched, in good order.
"	Third, " Mission,	30,000,	In good order.
"	Stevenson, " Ecker,	27,000,	" "
"	Broadway, " Ohio,	40,000,	" "
"	Folsom, " Second,	51,000,	Arched, in good order.
"	Clay, " Taylor,	45,000,	" "
Wood,	Donahue's Foundry, First st.,	20,000,	In good order.
Brick,	Powell, cor. Ellis, (filled by spring)	25,000,	Arched, in good order.
"	Center, cor. of Mission,	28,000,	" "
"	Guerrero, cor. of Center,	42,000,	" "

Total number of Cisterns.....45.

The Department has been called out the following number of times during the year :—

	Fires.	Alarms.	Total.
From July 1 to July 8.....	7	2	9
" " 8 to " 15.....	2	1	3
" " 15 to " 22.....	1	0	1
" " 22 to " 29.....	1	2	3
" " 29 to Aug. 6.....	2	0	2
" Aug. 6 to " 13.....	0	0	0
" " 13 to " 26.....	2	2	4
" " 26 to Sep. 3.....	0	1	1
" Sep. 3 to " 10.....	1	1	2
" " 10 to " 17.....	0	0	0
" " 17 to " 24.....	0	0	0
" " 24 to " 30.....	0	0	0
" Oct. 1 to Oct. 8.....	1	0	1
" " 8 to " 15.....	2	2	4
" " 15 to " 22.....	0	0	0
" " 22 to " 29.....	0	0	0
" " 29 to Nov. 6.....	1	2	3
" Nov. 6 to " 13.....	0	0	0
" " 13 to " 20.....	1	0	1
Carried forward.....	21	13	34

	Brought forward.....	21	13	34
From	Nov. 27 to Dec. 4.....	1	0	1
"	Dec. 4 to " 11.....	1	0	1
"	" 11 to " 18.....	1	3	4
"	" 18 to " 25.....	1	2	3
"	" 25 to Jan. 2, '62.....	1	0	1
"	Jan. 2 to " 9.....	0	0	0
"	" 9 to " 16.....	0	0	0
"	" 16 to " 23.....	0	0	0
"	" 23 to " 30.....	1	0	1
"	" 30 to Feb. 6.....	0	1	1
"	Feb. 6 to " 13.....	2	0	2
"	" 13 to " 20.....	1	0	1
"	" 20 to " 27.....	1	0	1
"	" 27 to Mar. 6.....	2	0	2
"	Mar. 6 to " 13.....	1	0	1
"	" 13 to " 20.....	0	0	0
"	" 20 to " 27 ..	3	0	3
"	" 27 to Ap'l 4.....	0	0	0
"	April 4 to " 11.....	0	0	0
"	" 11 to " 18.....	1	1	2
"	" 18 to " 25.....	0	0	0
"	" 25 to May 2.....	0	0	0
"	May 9 to " 16.....	0	0	0
"	" 16 to " 23.....	0	0	0
"	" 23 to " 30.....	0	1	1
"	" 30 to June 6.....	1	0	1
"	June 6 to " 13.....	1	0	1
"	" 13 to " 20.....	2	1	3
"	" 20 to " 27.....	0	0	0
"	" 27 to July 1.....	0	1	1
		42	23	65

Total number of times called out.....65

" " of Fires.....42

" " of Alarms.....23

" Loss.....\$82,695 40

A great many occasions which I have set down as fires, consisted only of the burning of a curtain, rubbish, straw, &c., and which was extinguished by a few buckets of water.

LOSSES BY FIRE DURING THE PAST YEAR.

During the month of July, 1861, including the large fire on Telegraph Hill and fire on Commercial street.....	\$52,000 00
Month of August.....	450 00
“ September.....	1,075 00
“ October.....	2,000 00
“ November.....	610 00
“ December.....	350 00
“ January, 1862.....	2,375 00
“ February.....	3,200 00
“ March.....	1,272 00
“ April.....	559 00
“ May.....	475 00
“ June.....	350 00
Total.....	\$64,716 00

CAUSES OF FIRES AS FAR AS COULD BE ASCERTAINED.

Incendiarism.....	13
Chimneys, Stove Pipes, &c.....	15
Carelessness.....	9
Accidental.....	7
Burning Hay and Straw.....	3
Boiling Asphaltum.....	2
Spontaneous Combustion.....	1
Fire Works.....	3
Unknown.....	12
Total.....	65

EXPENDITURES DURING THE PAST YEAR.

1861.

July 1.	H. B. Platt.....	Cistern cover corner	
		Bush and Sansome.....	\$7 00
		California and Dupont...	7 00
		Dupont and Green.....	7 00
		on Front street	7 00
“ 15.	Wm. Free	Repairs on Young America	
		Engine, No. 13.....	44 50
		Bolster Bolts for No. 2.....	6 00
		Washers, &c., for No. ?.....	1 50
“ 22.	D. A. DeGroot...	Filling Cistern corner	
		Stockton and Clay	2 50
		Bush and Sansome.....	2 50
		Montg'ry and Washing'n	2 50
		Post and Kearny.....	2 50
		Bush and Sansome.....	2 50
“ 22.	Ira W. Borum.....	Drayage for Corp'tion Yard	4 00
“ 22.	F. B. Brown.....	Repairing and Packing En-	
		gine for Columbian En-	
		gine Company, No. 11....	20 00
“ 22.	J. J. Creery.....	Painting and repairing Hose	
		Carriage for No. 6.....	20 00
“ 22.	Damolz & Burgies,	Repairs to Engine and two	
		Bolts.....	6 00
Aug. 5.	A. Folsom.....	Repairs on Engines and	
		Hose Carriages.....	257 25
“ 5.	W.T. & J. Garrett,	Repairs to No. 14.....	11 00
		Repairs to No. 11.....	23 00
		Blunderbuss for No. 5.....	5 50
		Nozzle for No. 5.....	5 00
“ 12.	J. M. Smith.....	To Re-packing and Repair-	
		ing Engine No. 5.....	75 00
		Carried forward.....	\$519 25

	Brought forward.....	\$519 25
Aug. 12.	Frank Evans.....To filling Cistern corner Kearny and Pacific.....	2 50
" 12.	D. Kearney.....Cartage for Fire Departm't	18 50
" 12.	Wm. Free.....Repairs to Fire Department Apparatus and Hose.....	257 00
" 31.	D. A. DeGroot....Filling three Cisterns.....	7 50
" 31.	J. Wilson & Son...70 gallons Dubbin, 1 pair Arm Belts.....	111 00
" 31.	J. W. Bell.....Printing Notices for Fire Wardens.....	3 50
Sept. 30.	W. H. Brown.....Cleaning Vaults for Fire Department	40 00
" 30.	D. Kearney.....Cartage of Hose for Fire Department.....	24 25
Oct. 14.	Shaw & Voorehamme, Repairs on Engine of Volunteer, No. 7.....	7 37
Sept. 2.	A. Folsom.....Repairs from Aug. 1st to 29th.....	545 75
Oct. 1.	A. Folsom.....Repairs of Engines and Hose Carriages	414 75
" 14.	Chas. Girren.....Repairs to Steam Engine, No. 12.....	78 30
Sept. 30.	Wm. Free.....Repairs of Engines and Hose.....	172 00
" 30.	James Miron.....Repairs to Engine No. 14..	50 00
" 30.	H. B. Platt.....8 Cistern Covers, corner, at \$7 each.....	56 00
" 30.	Wm. Free.....Repairs to Engines and Hose from Sept. 3d to 17th.....	111 50
	Carried forward.....	\$2,419 17

	Brought forward	\$2,419 17
Sept. 30.	Michael Desmond, Arching Cistern corner Pacific and Kearny.....	250 00
Oct. 21.	P. Heaney..... Repairs to Engine No. 11..	31 00
" 21.	W. T. & J. Garrett, Repairs to Engine No. 11..	40 75
Nov. 4.	Wm. Free..... Repairs to Engines and Hose, Oct. 8th to Nov. 2d.	190 00
" 4.	D. Kearney..... Cartage for Fire Departm't.	31 00
" 18.	D. A. DeGroot.... Filling Cistern Oct. 8th.....	10 00
" 18.	Geo. T. Pracy.... Repairs to Steamer No. 12.	38 50
" 18.	A. Folsom..... Repairs to Engines and Hose Carriages from Oct. 1st to 30th.....	371 75
Dec. 2.	A. Folsom..... Repairs to Fire Engines and Hose Carriages from Nov. 1st to 29th.....	88 95
" 2.	Wm. Free..... Repairs to Engines and Hose, Nov. 1st to 25th...	141 00
" 9.	H. B. Platt..... Repairing Cistern and furnishing Cistern Covers....	194 00
" 29.	J. M. Smith..... Repairs to Engine No. 5....	11 00
" 29.	D. A. DeGroot.... Filling Cistern cor. Montgomery and Washington..	2 50
" 29.	D. A. DeGroot.... Filling two Cisterns.....	5 00
1862.		
Jan. 6.	Wm. O. Murtha... Plumbing work for Engine House of Volunteer Engine Company, No. 7....	00 00
" 6.	Wm. Free..... Repairs of Engines and Hose, Dec. 2d to Jan 6th..	106 00
	Carried forward.....	\$3,930 62

		Brought forward.....	\$3,930 62
Jan. 6.	D. Kearney.....	Cartage for Corporation Yard from Nov. 4th to Dec. 31st.....	22 75
" 13.	R. M. Murphy....	Filling Cistern cor. Mont- gomery and Washington..	2 50
" 13.	A. Folsom.....	Repairs of Engine, Dec. 12t to 31st.....	120 62
" 27.	T. Chase.....	Repairing Cistern cor. Sac- ramento and Kearny.....	6 00
Feb. 1.	J. Richards.....	Cleaning Vaults, Jan. 13th to Feb. 1st.....	25 00
" 3.	Wm. Free.....	Repairs of Engines and Hose from Jan. 13th to Feb. 1st.....	83 50
" 12.	D. A. DeGroot....	Cleaning and oiling Hy- drants	25 00
" 12.	C. A. Howard.....	Repairing, &c., for Buckets and Windless for Chain Gang	20 00
" 12.	A. Folsom.....	Repairs to Engines and Hose Carriages, Jan. 3d to 31st.....	210 00
Mar. 1.	Wm. Free.....	Repairs of Engines and Hose.....	223 50
" 1.	A. Folsom.....	Repairs of Engines and Hose Carriages, Feb. 4th to 28th.....	126 50
April 7.	A. Folsom.....	Repairs of Engines and Hose Carriages, March 3d to 25th.....	116 00
" 7.	D. Kearney.....	Cartage, Jan. 7th, March 20th.....	23 50
		Carried forward.....	\$4,935 49

	Brought forward.....	\$4,935 49
April 7.	Wm. Free.....Repairs to Engines and Hose, Mar. 1st to 24th.	280 00
" 7.	H. B. Platt.....Cistern Covers.....	34 00
" 20.	D. A. DeGroot...Filling Cisterns	12 50
" 20.	J. Wilson & Son...40 gallons Neatsfoot Oil.. 15 gallons Dubbin.....	60 00 82 50
May 5.	Wm. Free.....Repairs of Engines and Hose for the month of April.....	198 00
" 5.	A. Folsom.....Repairs to Engines, April 4th to 30th.....	249 75
" 5.	Donnovan & Dumphy, Painting, &c., Wheels of No. 8.....	40 00
" 26.	J. O'Brien.....Painting and Varnishing No. 11.....	55 00
" 26.	A. Barry.....Carting Hose for No. 12.	5 00
" 26.	Shaw & Voorhamme, Repairing No. 7.....	24 66
	Total.....	<u>\$5,976 90</u>

Besides the foregoing the following expenditures have also been made :

1861.

July 29.	Tiffany & Wethered, Steam Engine No. 6	\$5,500 00
Aug. 7.	H. F. Teschmacher, freight to Forbes & Babcock on two Engines.....	1,146 24
" 12.	Alsop & Co., Engines Nos. 2 and 10.....	3,050 00
" 12.	Bills of Exchange for same.....	1,637 76
Sep. 16.	Jas. Otis, Engine No. 7, Bill of Exchange	1,637 76
Nov. 4.	R. Cushing, Brick Arch over Cistern corner Ecker and Stevenson streets....	245 00
" 4.	Alsop & Co., balance on No. 2.....	522 50
" 4.	" " " " No. 10	313 50
	Carried forward.....	<u>\$14,052 76</u>

	Brought forward.....	\$14,052 76
Dec. 2.	R. Cushing, Arch to Cistern corner Third and Mission streets.....	250 00
" 23.	R. Cushing, Arch to Cistern corner Broadway and Ohio streets.....	250 00
1862.		
Jan. 6.	R. Cushing, Cementing Cistern, Ecker and Stevenson streets.....	40 00
Nov. 20.	M. Nickerson, Suction Couplings and Freight.....	62 55
Feb. 24.	M. M. Cook, 1000 feet Hose for No. 12..	1,250 00
Mar. 22.	W. B. Hunt, 1500 feet Hose for Depart- ment.....	2,250 00
Ap'l 18.	P. McCardle, repairing Cistern corner Jackson and Dupont streets.....	10 00
May 12.	R. Cushing, repairs on Cisterns.....	499 00
Ap'l 2.	W. Finley, Wood for No. 6, Feb. 1st, 1861, to April 7, 1862.....	84 50
	Total.....	\$18,748 81
	Am't brought from preceding page....	5,976 90
	Total Expenditures.....	\$24,746 05

LIST OF HYDRANTS, S. F. W. CO.

- S. E. corner Davis and Sacramento streets.
- S. W. corner Front and Vallejo streets.
- S. W. corner Front and Broadway streets.
- N. W. corner Front and Jackson streets.
- S. E. " " " " "
- S. E. corner Front and Sacramento streets.
- N. side of Jackson street, bet. Front and Davis, at Engine
House No. 8.
- Broadway, between Front and Davis.
- On Broadway (private.)
- S. E. corner Battery and Vallejo streets.

- S. E. corner Battery and Broadway streets.
 S. E. corner Battery and Pacific streets.
 N. W. " " " " "
 N. E. corner Battery and Jackson streets.
 S. E. corner Battery and Washington streets.
 N. E. corner Battery and Clay Streets.
 N. W. corner Battery and Commercial streets.
 S. E. " " " " "
 N. E. corner Battery and Sacramento streets.
 S. E. corner Battery and Richmond streets.
 S. E. corner Battery and California streets.
 S. E. corner Battery and Pine streets.
 S. W. corner Battery and Bush streets.
 S. E. corner Sansome and Pacific streets.
 N. E. corner Sansome and Jackson streets.
 N. W. corner Sansome and Washington streets.
 S. E. " " " " "
 S. W. corner Sansome and Sacramento streets.
 N. W. corner Calhoun and Green streets.
 N. E. corner Leidesdorff and Sacramento streets.
 N. side Sacramento, between Sansome and Montgomery
 streets, at No. 5 Engine House.
 S. side Sacramento street, at What Cheer House, (private.)
 S. W. corner Montgomery and Union streets.
 N. E. corner Montgomery and Pacific streets.
 N. E. corner Montgomery and Jackson streets.
 S. E. corner Montgomery and Washington streets.
 S. E. corner Montgomery and Clay streets.
 S. W. corner Montgomery and Commercial streets.
 S. E. corner Montgomery and Sacramento streets.
 S. E. corner Montgomery and Pine streets.
 N. E. corner Montgomery and Bush streets.
 N. E. corner Montgomery and Sutter streets.
 N. E. corner Montgomery and Post streets.
 N. side Pacific street, between Montgomery and Kearny
 streets, at Engine House No. 10.
 S. W. corner Kearny and Union streets.
 N. W. corner Kearny and Green streets.

- S. W. corner Kearny and Jackson streets.
- S. W. corner Kearny and Washington streets.
- S. E. corner Kearny and Commercial streets.
- W. side Kearny street, bet. Sacramento and California sts.
- W. " " " " California and Pine sts.
- S. W. corner Kearny and Pine streets.
- S. W. corner Kearny and Bush streets.
- S. W. corner Kearny and Sutter streets.
- N. W. corner Kearny and Post streets.
- N. W. corner Kearny and Geary streets.
- S. side Sacramento st., between Kearny and Dupont sts.,
at Engine House No. 1.
- S. W. corner Brenham Place and Washington street.
- N. side Bush street, between Kearny and Dupont, at En-
gine House No. 11.
- S. W. corner Dupont and Lombard streets.
- S. W. corner Dupont and Union streets.
- S. E. corner Dupont and Green streets.
- S. W. corner Dupont and Vallejo streets.
- N. W. corner Dupont and Broadway streets.
- N. W. corner Dupont and Pacific streets.
- E. side Dupont street, between Jackson and Pacific.
- N. W. corner Dupont and Jackson streets.
- N. W. corner Dupont and Washington streets.
- W. side of Dupont street, head of Commercial.
- S. E. corner Dupont and Sacramento streets.
- S. E. corner Dupont and California streets.
- N. W. corner Dupont and Pine streets.
- S. W. corner Dupont street and St. Mark's Place.
- N. side Pacific street, east of Stockton.
- S. side Sacramento street, opposite Pike.
- S. W. corner Stockton and Lombard streets.
- N. W. corner Stockton and Greenwich streets.
- S. W. corner Stockton and Union streets.
- S. E. corner Stockton and Green streets.
- S. W. corner Stockton and Broadway streets.
- N. W. corner Stockton and Jackson streets.
- S. W. corner Stockton and Clay streets.

- N. W. corner Stockton and California streets.
 S. E. corner Stockton and Bush streets.
 N. W. " " " " "
 S. E. corner Stockton and Sutter streets.
 N. side of Pacific, opposite Virginia street.
 N. W. corner Virginia and Jackson streets.
 S. W. corner Powell and Lombard streets.
 S. E. corner Powell and Union streets.
 S. W. corner Powell and Vallejo streets.
 S. W. corner Powell and Broadway streets.
 S. W. corner Powell and Pacific streets.
 S. W. corner Powell and Jackson streets.
 S. E. corner Powell and Washington streets.
 N. E. corner Powell and Clay streets.
 S. W. " " " " "
 N. E. corner Powell and Sacramento streets.
 N. E. corner Powell and California streets.
 S. W. corner Powell and Bush streets.
 S. E. corner Powell and Post streets.
 N. E. corner Mason and Pacific streets.
 S. W. corner Mason and Jackson streets.
 N. W. " " " " "
 S. E. corner Mason and Clay streets.
 S. E. corner Mason and Bush streets.
 N. E. corner Taylor and Lombard streets.
 N. E. corner Taylor and Pacific streets.
 N. E. corner Taylor and Jackson streets.
 S. W. " " " " "
 N. W. corner Taylor and Washington streets.
 S. E. corner Taylor and Clay streets.
 N. W. " " " " "
 N. W. corner Taylor and Sacramento streets.
 S. E. corner Taylor and Bush streets.
 S. E. corner Taylor and Sutter streets.
 N. W. corner Jones and Pacific streets.
 S. E. corner Jones and Bush streets.
 S. E. corner Beale and Market streets.
 S. W. corner Beale and Folsom streets.

- S. W. corner Fremont and Folsom streets.
- S. W. corner First and Market streets.
- S. W. corner First and Stevenson streets.
- S. W. corner First and Jessie streets.
- N. W. " " " " "
- N. W. corner First and Minna streets.
- S. W. corner First and Natoma streets.
- Gas Yard, First street, (private.)
- S. W. corner First and Howard streets.
- N. W. corner First and Tehama streets.
- S. W. corner First and Clementina streets.
- N. W. corner First and Folsom streets.
- S. side Market street, near head of Montgomery.
- N. side Minna street, near Second.
- S. side Minna street, near First.
- N. side Tehama street, near Second.
- S. side Tehama street, near First.
- N. side Clementina street, near Second.
- S. side Clementina street, near First.
- N. W. corner Harrison and Essex streets.
- S. W. corner Second and Mission streets.
- N. W. corner Second and Minna streets.
- N. E. corner Second and Howard streets.
- S. E. corner Second and Tehama streets.
- S. E. corner Second and Clementina streets.
- N. E. corner Second and Folsom streets.
- N. side Folsom street, between Second and Third.
- N. W. corner Second and Silver streets.
- S. side Mission street, between Second and Third.
- S. side Minna street, between Second and Third.
- N. E. corner Natoma and Jane streets.
- S. E. corner Third and Market streets.
- S. W. corner Third and Stevenson streets.
- S. W. corner Third and Everett streets.
- S. W. corner Third and Howard streets.
- S. E. corner Third and Folsom streets.
- N. W. corner Third and Harrison streets.
- N. W. corner Third and Bryant streets.

- S. W. corner Third and Brannan streets.
- N. W. corner Third and Townsend streets.
- N. W. corner Fourth and Folsom Streets.
- N. E. corner Fourth and Cleary streets.
- S. E. corner Fourth and Everett streets.
- N. E. corner Fourth and Howard streets.
- S. E. corner Fourth and Minna streets.
- S. side Minna street, between Fourth and Fifth.
- Gas Co. Yard, between Fourth and Fifth, on Howard.
- S. E. corner Fourth and Mission streets.
- S. E. corner Fifth and Mission streets.
- S. E. corner Sixth and Mission streets.

LIST OF HYDRANTS SET BY SPRING VALLEY
WATER WORKS CO.

- N. W. corner Davis and Clay streets.
- N. W. corner Battery and Bush streets.
- N. W. corner Sansome and Sutter streets.
- S. W. corner Montgomery and Sutter streets.
- S. W. corner Montgomery and Bush streets.
- N. E. corner Jessie and Annie streets.
- N. E. corner Second and Stevenson streets.
- N. W. corner Eleventh and Folsom streets.
- At Woolen Factory, Folsom street, between Fifteenth and Sixteenth streets.
- S. W. corner California and Montgomery streets.

OFFICERS

OF THE

SAN FRANCISCO FIRE DEPARTMENT.

DAVID SCANNELL,.....*Chief Engineer.*
 EDWIN F. STEWART,.....*1st Assistant.*
 JOHN G. CORSON,.....*2d Assistant.*
 FRANK EVANS,.....*3d Assistant.*

Board of Delegates.

Franklin L. Jones,.....*President.*
 Michael Lynch,.....*Secretary.*
 John Stratman,.....*Treasurer.*

Delegates.

BRODERICK, No. 1.—John Stratman, Thomas H. Flanagan.
 MANHATTAN, No. 2.—John Duane, John Buckley.
 HOWARD, No. 3.—James McGovren, Henry Buchanan.
 CALIFORNIA, No. 4.—Cornelius O'Connor, Bern'd T. Keenan.
 KNICKERBOCKER, No. 5.—P. B. Quinlan, James Donovan.
 MONUMENTAL, No. 6.—Geo. H. Hossefross, E. T. Batturs.
 VOLUNTEER, No. 7.—Charles Field, George H. Irwin.
 PACIFIC, No. 8.—John Dreyer, T. B. Robinson.
 VIGILANT, No. 9.—John Brougham, W. R. Crumpton.
 CRESCENT, No. 10.—Francis Atkinson, Joseph Yeager.
 COLUMBIAN, No. 11.—Cyril V. Grey, B. C. Donnellan.
 PENNSYLVANIA, No. 12.—Franklin L. Jones, John H. Gardner.
 YOUNG AMERICA, No. 13.—J. C. L. Wadsworth, M. B. Reed.
 TIGER, No. 14.—P. C. Wilkinson, William Reed.
 ST. FRANCIS H. & L. No. 1.—C. A. Crane, Wm. N. States.
 LAFAYETTE H. & L. No. 2.—Joseph Haine, Paulin Huant
 WASHINGTON HOSE No. 1.—John H. Burns.
 LIBERTY HOSE No. 2.—Thomas Sawyer.

Trustees of the Fire Department Charitable Fund.

William McKibben.....*President.*
 Charles W. Freeman,.....*Secretary.*
 James H. Cutter,.....*Treasurer.*
 Louis Cohn, Marcus D. Boruck.

Staff of Department Physicians.

H. M. Gray, M. D.....*President.*
 Arthur B. Stout, M. D.....*Secretary.*
 S. R. Harris, M. D. Isaac Rowell, M. D.
 Charles Bertody, M. D. A. J. Bowie, M. D.
 H. H. Toland, M. D. F. H. Holman, M. D.
 William Hammond, M. D. A. F. Sawyer, M. D.
 John Hastings, M. D. B. A. Sheldon, M. D.
 C. M. Hitchcock, M. D.

Broderick Engine Company No. 1.

Edward B. Cotter, *Foreman.* John Brash, *Secretary.*
 Bernard Hagan, *Ass't Foreman.* John Stratman, *Treasurer.*
 Number of Members.34.

Manhattan Engine Company No. 2.

Cornelius Mooney, *Foreman.* James E. Kirby, *2d Ass't.*
 Geo. E. Blaisdell, *1st Ass't.* William H. Buckley, *Secretary.*
 Henry Devine, *Treasurer.*
 Number of Members.....46.

Howard Engine Company No. 3.

F. E. R. Whitney, *Foreman.* J. O. B. Kennedy, *Secretary.*
 Number of Members56.

California Engine Company No. 4.

Chas. H. Ackerson, *Foreman.* J. Henright, *2d Ass't.*
 W. H. Wood, *President.* Alexander Hertz, *Secretary.*
 J. J. Conlin, *1st Ass't.* C. H. Williams, *Treasurer.*
 Number of Members.....40.

Columbian Engine Company No. 11.

Geo. T. Bohèn, *President.* J. D. Butler, *1st Ass't.*
 Robert Cushing, *Foreman.* Chas. H. Bartlett, *Secretary.*
 F. G. E. Tittel, *Treasurer.*

Number of Members.....52.

Pennsylvania Engine Company No. 12.

Franklin L. Jones, *President.* J. J. Lucas, *2d Ass't.*
 Frank G. Edwards, *Foreman.* Jas. S. Thomson, *Secretary.*
 Wm. J. Bell, *1st Ass't.* Thomas Tennent, *Treasurer.*

Number of Members.....45.

Young America Engine Company No. 13.

William Shear, *Foreman.* L. O'Rourke, *2d Ass't.*
 P. McAntee, *1st Ass't.* Michael Lynch, *Secretary.*
 Edward Ewald, *Treasurer.*

Number of Members.....60.

Tiger Engine Company No. 14.

John Carroll, *Foreman.* Chas. L. Taylor, *Secretary.*
 Wm. H. Parcels, *Assistant.* Chas. M. Plum, *Treasurer.*

Number of Members.....44.

St. Francis Hook and Ladder Company No. 1.

Charles Schultz, *Foreman.* Harris Marks, *2d Ass't.*
 C. A. Crane, *1st Ass't.* Henry A. Chase, *Secretary.*
 Irving H. Knowles, *Treasurer.*

Number of Members.....42.

Lafayette Hook and Ladder Company No. 2.

Leon Prudon, *Foreman.* Paulin Huant, *2d Ass't.*
 Pierre Arees, *1st Ass't.* Felix Garnier, *Secretary.*

Number of Members.....59.

Washington Hose Company No. 1.

Thomas Finerty, *Foreman.* John F. Lyons, *Secretary.*
 Matthew Brady, *Assistant.* John Nicholson, *Treasurer.*
 Number of Members.....25.

Liberty Hose Company No. 2.

John D. Rice, *President.* A. H. Cummings, *Secretary.*
 Wm. C. Fox, *Foreman.* ———— *Treasurer.*
 Number of Members..... 25.

Exempt Fire Company.

Geo. H. Hossefross, *President.* Geo. J. Hobe, *Secretary.*
 Wm. S. O'Brien, *V. President.* John S. Ellis, *Treasurer.*
 Wm. W. Haney,..... }
 M. E. Fitzgibbon, } *Executive Committee.*
 Wm. F. Canham, }

Number of Members.....140.

Hoping that your honorable body will consider well my recommendations and allow the same as soon as possible, I have the honor to subscribe myself

Your Obedient Servant,

DAVID SCANNELL,

Chief Engineer.

HARBOR MASTERS' REPORTS.

*To the Hon. the Board of Supervisors
of the City and County of San Francisco:—*

GENTLEMEN:—In compliance with Resolution No. 1618, passed by your honorable body, I herewith submit my Report as Harbor Master for the year ending December 31, 1861.

The number of arrivals at San Francisco, from the Atlantic States and Foreign Ports, was as follows, viz.:—

New York, 67; Boston, 35; Philadelphia, 1; Baltimore, 1; New Bedford, 1; England, 25; France, 10; Hamburg, 4; Spain, 2; Cuba, 1; Brazil, 5; Australia, New South Wales, and New Zealand, 30; Chile, 17; Central America, 45; Peru, 6; Mexico, 56; China, 26; Japan, 5; Manila, 4; Calcutta, 1; Sandwich Islands, 21; Society Islands, 14; New Nantucket, 1; Russian Possessions, 11; British Columbia, 40; whaling vessels, 13.

The amount of dues collected and paid into the Treasury was \$15,149 80.

In concluding, I would say, that all the slips need to be dredged out, as it is difficult to get ships to and from the wharves.

All of which is respectfully submitted.

W. T. THOMPSON,

Harbor Master.

*To the Honorable Board of Supervisors
of the City and County of San Francisco :—*

Herewith is submitted my Report as Harbor Master for the six months ending June 30, 1862, having commenced the duties of the office on the 1st of January, 1862.

There is no expense incurred by the City and County but the salary of the Harbor Master.

Very Respectfully,

CHARLES GOODALL,

Harbor Master.

San Francisco, July 15, 1862.

HARBOR MASTER'S REPORT FOR THE SIX MONTHS
ENDING JUNE 30, 1862.

Vessels arrived from Foreign and Eastern Ports.

Vessels.	Whence.	Tons.
10.....	Australia.....	5,172
2.....	Brazil.....	654
7.....	Central America.....	1,393
1.....	Chili.....	219
28.....	China	23,849
59.....	Eastern States	62,370
4.....	East Indies.....	2,600
9.....	France	4,263
2.....	Germany.....	939
13.....	Great Britain.....	10,892
3.....	Japan	983
23.....	Mexico.....	8,040
1.....	New Zealand.....	350
19.....	New Grenada.....	34,252
6.....	Peru.....	1,088
3.....	Russian America.....	1,266
11.....	Sandwich Islands.....	3,935
8.....	Society Islands.....	1,216
1.....	Spain	321
40.....	Vancouver Island and Br. Columbia...	34,986
5.....	Whalers.....	1,528

Vessels Classed from Foreign and Eastern Ports.

No.	Class.	Tons.
100.....	Ships	100,611
57.....	Barks.....	20,740
26.....	Brigs.....	5,693
17.....	Schooners	2,092
50.....	Steamers.....	69,650
5.....	Whalers.....	1,528
<hr/>		<hr/>
255	Total.....	200,316

Vessels engaged in Coast and Bay Trade.

No.	Class.	Tons.
27.....	Steamers	12,757
3.....	Ships.....	1,099
55.....	Barks	16,961
23.....	Brigs.....	5,571
266.....	Schooners... ..	15,853
161.....	Sloops	3,054
<hr/>		<hr/>
535	Total.....	55,295

Officers and Seamen in Coast and Bay Trade.....2413

Harbor Dues collected and paid City and County Treasurer.....\$9,564 15

CHARLES GOODALL,

Harbor Master.

HOSPITAL REPORT.

CITY AND COUNTY HOSPITAL,
San Francisco, July 30th, 1862.

To the Hon. Board of Supervisors:—

GENTLEMEN: I have the honor to present the Annual Report of the Hospital from July 1, 1861, to June 30, 1861.

Number of patients, July 1, 1862.....	193	
“ admitted.....	1135	
“ to be accounted for		<u>1328</u>
“ discharged cured.....	744	
“ “ by request.....	156	
“ died.....	191	
“ remaining June 30, 1862.....	237	
		<u>1328</u>
Average in Hospital.....	236	
Outside patients	385	

Respectfully submitted,

C. H. RAYMOND, M. D.,
Resident Physician.

DISEASES OF PATIENTS.

Syphilis.....	182	Brought forward.....	850
Swelled testicle.....	24	Diseases of Kidneys.....	2
Stricture.....	10	“ “ Bladder	2
Rheumatism.....	121	“ “ Rectum.....	3
Consumption	71	“ “ Uterus.....	2
Inflammation in chest.....	87	“ “ Skin	3
Injuries.....	88	“ “ Ear.....	1
Ulcer on leg.....	53	Fracture of Leg.....	7
Ulcers	14	“ Thigh.....	8
Paralysis.....	42	“ Fibs	4
Ophthalmia.....	40	“ Patella.....	3
Intermittent fever.....	40	“ Humerus	2
Typhoid fever.....	12	“ Jaw.....	1
Chronic Dysentery.....	23	“ Clavicle.....	2
General Debility.....	43	“ Pelvis	1
Result of Intoxication.....	54	Dislocation of Thigh.....	1
Pregnancy.....	18	Hemorrhoids.....	6
Abscesses.....	16	Testic. Fag. Fistula.....	1
Insane.. ..	13	Aneurism	2
Epilepsy.....	8	Hernia	2
Dropsy.....	31	Hydrocele.....	3
Congestion of Brain.....	7	Old Age.....	3
Apoplexy.....	2	Jaundice	2
Gun-shot wounds.....	4	Cancer	3
Gangrene.....	3	Measles.....	4
Destitution.....	17	Erysipelas.....	4
Diseases of Joints.....	20	Tumor.....	1
“ “ Bones.....	6	Diabetes	1
“ “ Heart	10	Salivated	2
Carried forward.....	1059		
			1135

NATIVES OF THE UNITED STATES.

New York.....	122	Brought forward.....	304
Massachusetts.....	41	Mississippi.....	1
Pennsylvania.....	28	Ohio.....	20
Maine.....	20	Indiana.....	4
Vermont.....	2	Illinois.....	5
New Hampshire.....	10	Michigan.....	3
Rhode Island.....	13	Missouri.....	6
Connecticut.....	9	Arkansas.....	1
New Jersey.....	4	Georgia.....	5
Maryland.....	8	North Carolina.....	1
District of Columbia.....	5	Florida.....	2
Virginia.....	13	Iowa.....	1
Kentucky.....	14	Delaware.....	1
Tennessee.....	5	Alabama.....	1
Louisiana.....	10	California.....	11
Carried forward.....	304		366

FOREIGNERS.

Ireland.....	351	Brought forward.....	593
England.....	83	Switzerland.....	4
Scotland.....	28	Austria.....	2
Wales.....	3	Russia.....	2
Canada.....	19	Malta.....	1
Nova Scotia.....	8	Mexico.....	18
Germany.....	69	Chili.....	10
France.....	66	New Granada.....	4
Portugal.....	10	Peru.....	1
Sweden.....	13	China.....	16
Norway.....	11	West Indies.....	5
Denmark.....	11	East Indies.....	6
Prussia.....	6	Tahiti.....	1
Holland.....	4	Australia.....	1
Italy.....	7	Greece.....	1
Spain.....	5		766
Carried forward.....	693		

United States.....	366
Foreign.....	766
Unknown.....	3

Total.....1135

POUND KEEPER'S REPORT.

To the Hon. the Board of Supervisors :—

In accordance with Resolution No. 1618, I herewith submit to you the following statistics of the Public Pound since the 1st of April, 1862.

The total receipts during this time, for each month respectively, have been as follows, viz. :—

April.....	135 00
May	190 00
June	105 00
July.....	80 00

Total Receipts from April 1 to July 31,
inclusive..... \$510 00

Respectfully,

LAFAYETTE STIVERS,

Pound Keeper.

San Francisco, Aug. 1, 1862.

INDUSTRIAL SCHOOL REPORT.

FROM THE BOARD OF MANAGERS.

To the Honorable the Board of Supervisors :—

GENTLEMEN:—There is herewith presented a report of the condition and progress of the Industrial School for the present year, to the 17th of April—the year proper ending June 6, 1862.

Remaining in School June 6, 1861.....	29
Boys committed during year ending June 6, 1862.....	48
Girls “ “ “ “ “ “	7—55
Apprentice escaped from Master, recommitted on new charge.....	1
Boys escaped from Institution.....	2— 3
“ recaptured	6
“ returned, who had been absent on leave.....	2
	<hr/>
To be accounted for.....	95
Indentured boys.....	7
Discharged “	7
“ girls.....	2
Escaped boys.....	3
Absent on leave—boys.....	19
“ “ —girls.....	5—24
	<hr/>
	43
Remaining in Institution—boys	49
girls.....	3—52—95

NATIVITY.

New York.....	11	England	3
California	11	Australia	3
Massachusetts.....	4	Ireland	1
New Jersey.....	2	Canada West.....	1
Maryland	2		—
Maine	1	Gr. Britain and Dep'cies.	8
Vermont	1		
Delaware	1	Mexico	2
Virginia.....	1	Germany	2
Louisiana.....	1	Poland	1
Tennessee.....	1		—
Ohio.....	1	Total Foreigners.....	13
Territory	1	Not ascertained.....	1
	—		—
Total from U. S.....	38	Total.....	52

AGES.

3 years	1	13 years.....	2
4 "	1	14 "	11
5 "	1	15 "	6
7 "	1	16 "	5
8 "	5	17 "	4
9 "	2	18 "	1
10 "	3		—
11 "	5	Total.....	52
12 "	4		

CAUSES OF COMMITMENT.

Leading an idle and dissolute life.....	40
Petit Larceny.....	9
Vagrancy.....	2
Grand Larceny.....	1
	—
Total.....	52

From the foregoing, it will be perceived that during the pres-

ent year the number of inmates of the institution has increased from 29 to 52, thus proving that the class of boys and girls, for whose reformation this institution was created, is numerous in our city, while at the same time the obvious necessity of more extended accommodations for the increasing number, is equally apparent.

Your attention is called to the fact that the whole number of escapes from the institution this year has been only 3, against 16 for the previous year ; thus proving either an increased degree of watchfulness and care on the part of the Superintendent and Officers, or a more contented and satisfied disposition on the part of the boys.

The causes of commitment bear about the same relative proportion to each other as in former years ; an idle and dissolute life being the cause for which a large majority are sent to the institution.

An increased amount of the land will this year be placed under cultivation, and there is every reason to hope that the amount received from sales of produce will exceed that of any previous year.

The sales thus far reach \$1,062.00 ; and if the grading of the San Francisco and San Jose Railroad should not involve the destruction of a large portion of the crops now in the ground, as there are reasons to fear, the amount received from sales will be materially increased.

The course of this road lying directly through that portion of the grounds situated in front of the building, necessarily divides them, and unfortunately, for a considerable portion of the distance, the level of the road will be some feet above the contiguous grounds. This will, in a certain degree, mar the beauty of the general aspect, but it is believed the gain to the institution from having a station either on the grounds or in the immediate neighborhood, together with the facilities of procuring supplies from the city, and of reaching the institution in a very short time, and all free of expense, will more than compensate for the loss above mentioned.

The Library now contains upwards of 600 volumes.

We have cause of congratulation in having reduced, during

the past year, the expenses of the institution very materially, and that while the number of inmates has increased; and were it not that this number will still increase, there is no doubt we should be able the coming year to defray all expenses at a cost to the city not exceeding nine thousand dollars; but even with this increase we can feel confident of not requiring more than the sum now allowed by the City, viz. : ten thousand dollars per annum.

The Board can justly claim some credit for its success in this particular, while at the same time no discredit can attach to our predecessors, as to them belonged the arduous and difficult task of constructing the whole fabric of the institution—the first on the Pacific Coast; and the wonder is not that we, with our experience, are more successful, but that they, without experience, should have so nearly perfected this noble work.

The public who are taxed to defray the expense of institutions like our own, are naturally and rightfully jealous of their management; and when we remember the systematic attempts which, during the first years of its existence, were made to poison the minds of the community against this institution, we can only be surprised that we did not have greater obstacles to surmount than those we have met.

There can be no question that the support of this institution should be derived from the State, as a large proportion, probably a majority of the boys and girls now and heretofore there, were not properly residents of this city. Bad boys escaping from the control of their parents in any part of the State, naturally are attracted towards this city, where their reckless and vagrant dispositions can find the largest field for exercise. Here they are arrested and sent to the School, and the city supports them.

During the past year, the practice of granting leave of absence to those boys and girls whose conduct would seem to entitle them to this indulgence, has been more extensively acted upon, and the result has been most beneficial.

This favor operates upon the minds of the children as a reward for good behavior, and evidently is so distinctly recognized

by them; and should lead to the most liberal and extended employment of this means of reformation. The practice is founded upon the truthful assumption that the hearts of the inmates are not wholly depraved, and the results prove the assumption to be correct.

ANNUAL REPORT OF THE AUDITOR OF THE INDUSTRIAL SCHOOL DEPARTMENT, JUNE, 1862.

OFFICE OF THE INDUSTRIAL SCHOOL DEP'T,
San Francisco, June 6, 1862.

*To the Board of Managers of the
Industrial School Department:*

GENTLEMEN: I beg leave to submit the following Report of the receipts into, and demands on, the Treasury of said department, for the year ending June 6, 1862.

RECEIPTS IN TREASURY.

Balance Cash on hand, June 6, 1861.....	\$1,047	49
Received from City and County Treasury, amount appropriations for maintenance, for months of June, 1861, to April, 1862, inclusive—11 mos...	9,833	32
Received from sales of Milk at Ind. School..	\$350	65
“ “ Potatoes and other vegetables.....	334	09
“ “ Hogs	196	14
“ “ Poultry	67	19
“ “ Eggs and Pasturage..	112	60
	1,060	67
“ “ Yearly Members.....	370	00
	\$12,311	48

DEMANDS ON THE TREASURY.

Groceries and Provisions.....	\$1,502 39
Clothing.....	915 81
Furniture.....	317 60
Improvements and Repairs.....	1,417 68
Farm.....	1,382 25
Books and Stationery.....	54 37
Printing and Advertising.....	111 50
Fuel and Lights.....	435 15
Salaries.....	4,289 15
Miscellaneous.....	323 70
<hr/>	
Total Demands audited.....	\$10,749 60
Balance in Treasury.....	1,561 88
<hr/>	
Total.....	\$12,311 48

Respectfully submitted.

JAS. S. THOMSON,

Ex Officio Auditor Ind. Sch. Dep.

ADDRESS

OF THE MANAGERS OF THE INDUSTRIAL SCHOOL TO THE
MEMBERS OF THE LEGISLATURE.

The undersigned, members of the Board of Managers of the Industrial School of this City, have been appointed a Committee to confer with the members of the Legislature as to the expediency of receiving all the vagrant and vicious boys from the entire State into our institution.

We are fully satisfied that one Reform School is ample for the wants of California; no State in the Union, except New York, having more than one; and that San Francisco is the proper place for its location. As our City has always furnished the largest number of boys for such an institution, we think it not only convenient, but economical, to have the same near at hand.

Besides, its proximity will ever be a salutary restraint upon the less depraved. Moreover, the facilities for disposing of the more vicious characters by sending them to sea, and otherwise, are far better in this City than they could possibly be in Marysville.

For these, and other reasons more fully stated in a Report to our Board of Supervisors, extracts from which are appended hereto, we feel unwilling to allow the transfer of the boys under our charge to the State Reform School at Marysville. We are willing, however, to take all the boys of the classes embraced in the spirit of the Act creating the State Reform School into our institution, relieving the State from all the trouble and expense of their care, instruction, and subsistence, for the sum of ten thousand dollars per annum. We are informed on the best authority that it will cost the State this amount to pay the salaries of the officers of the State Reform School alone; and that this sum will be about one third of what the institution will annually cost the State, without the favorable results attending a location near San Francisco, where the facilities for procuring the boys an honorable employment are much greater than elsewhere.

We feel assured that you will give to our offer that favorable consideration to which its economy and other advantages justly entitle it; for, after careful calculation, founded upon much experience in those matters, we are confident that the State will save a large amount by this arrangement, and also insure many advantages to those unfortunate children who come under the provision of the Act passed last session, for the establishment of a State Reform School.

In conclusion, the Managers of the Industrial School in this City beg to assure your honorable body, that if our offer is accepted, we will faithfully perform our part for the future, as we have in the past, without reward or compensation.

EUGENE CROWELL, }
 C. O. GERBERDING, } Committee.
 JACOB DEETH, }

SAN FRANCISCO, Jan. 26, 1862.

THE INDUSTRIAL SCHOOL :

Report of its Condition, Economy, Usefulness, and the Question of its Removal.

The following is an extract from the Report of a Special Committee of the Board of Managers of the Industrial School to the Board of Supervisors of the City and County of San Francisco :—

“THE POLICY OF THE MANAGERS.—In connection with this, we would notice the charge made against the Institution, that it is a failure because of the comparatively small number of inmates. This objection we consider groundless, as it has always been our most earnest desire, and we make constant efforts to procure suitable situations for the boys and girls as soon as they are sufficiently reformed or educated to fill them. For the worst boys, we endeavor to procure situations on vessels, and do not retain them in the Institution any longer than necessary, for the reason that they corrupt their companions. For all well-behaved boys of proper age and size, we procure situations at trades or on farms, and consequently the number of inmates is not materially increased.

“ We do not believe that it is for the best interest of the boys, nor do we believe that the public good or the public voice demand, that we shall make a *corral* of the Institution, where all who are admitted within its walls shall be compelled to serve out an imprisonment until they are of age. A large proportion of the inmates are sent to the Institution, not for committing crime, but on account of leading wandering and irregular lives; as is proved from the fact that, in the first year, out of sixty-five admitted, only nineteen were committed for crime; and in the second year, out of thirty-two admitted, only ten were committed for crime. We regard our highest duty to be the welfare of the scholars, and we are well satisfied that a boy of ordinary intelligence and fair disposition, as most of the inmates are, will have a much better chance to become a useful member of society by being placed with a proper person and bound to a respectable occupation, than he would have by being kept in utter ig-

norance of the temptations of life, within the walls of any institution, until he arrives at the age of manhood, and then is sent forth subject to all the glittering temptations, with little or no knowledge of the dangers of life at his age.

“NOT A PENAL INSTITUTION.—We are not a board of jailors, but guardians of erring, wandering, homeless, parentless, or worse than parentless children. Prisons are maintained at an enormous expense to punish crime, but how much wiser is it to prevent the crime? We establish hospitals to succor the sick; but how much more humane to snatch a poor, feeble, thoughtless, reckless child from a whole lifetime of wretchedness and crime? We build asylums for the insane; but how much more than even these unfortunates should we pity a destitute, unprotected boy, on the highway to ruin, or an innocent, thoughtless young girl, about to plunge into the depths of a hopeless infamy? Instead of being taxed for the conviction, punishment, and support of felons, let us pay a smaller tax to convert children, who are about to become felons, into men and women. As a mere question of dollars and cents, money is saved by the operation.

“The enemies of the institution have been unfortunate in their selection of the weapons of attack. It has been charged in your Honorable Board, and the changes rung upon the assertion, through some of the public prints, that while we were claiming the credit of having reformed boys, those same boys were being arrested for new depredations. Exultation has been manifested that a boy known by the name of “Billy Goat,” whom we considered reformed, had been about two months since rearrested in Marysville for petty larceny. Doubtless, members of your honorable body have received information by which they have been led into error in the premises, and we are happy to be able to correct that error. The boy referred to has been for the past year under our charge, and for the past nine months he has been actively and industriously employed at a mechanical occupation with one of our most respectable citizens; and we are constantly hearing from his employer expressions of satisfaction with his intelligence, industry and honesty; and so well does he behave, that his employer contemplates at some fu-

ture day taking him from his workshop and placing him in his sales department. This boy is now nearly twenty years of age, and had been the principal leader of the worst juvenile thieves that infested this city, and none is so well known to our police. He had been in our institution a number of times, and there has never been a boy within its walls whom we had considered so nearly incorrigible, and whose reformation was so nearly hopeless, as this boy—but he is one of the fruits of the Institution. Other instances could be named, of boys who, from want of proper care on the part of their parents, had become addicted to crime and vagrancy, who have reformed, and are now engaged in this city in honest, respectable occupations, and their behavior is all we could desire. Many of the former inmates are with mechanics, farmers and merchants, and with most of the employees we are in close communication.

“BENEFITS TO THE CITY.—This Institution is yet in its infancy. It is less than three years old; while some of the Institutions in the Eastern cities are old as this century. It cannot be expected that we can exhibit a long array of individual cases of reformation; sufficient time has not elapsed; but we do feel that, considering the number we have had to deal with, and the short time we have had in which to accomplish our task, we have every reason to be satisfied with the results. Every reflective person must perceive that the property of our citizens is more secure from the depredations of juvenile thieves than it was four years since. Then, the morning papers almost habitually recorded from one to five of these thefts. Money drawers were robbed daily by these depredators. We have little of this class of thefts now. The Chief of Police and his officers, we have every reason to believe, appreciate the value of the Industrial School, as do also the Judges of the Court of Sessions, the Police Judge and the Prosecuting Attorney in the Police Court.

“The Institution now has 600 volumes, all donations, and comprising moral and instructive books suitable for children and youth. Excellent health has prevailed among the children, and we are thankful that we have never had the melancholy duty of placing in the grave any of those committed to our charge.

“We thus lay before your honorable body a brief exposition of

our duties, our objects and our aims, with some of the results. What we have written above has not been to induce you to appropriate the same amount as we have heretofore received, as we believe we can henceforth defray our expenses with less ; but to disabuse the minds of your members of the impression that extravagance prevails, and that the Institution is a failure. It is hoped, also, that this communication to your Honorable Board may be the means of disabusing the minds of any of those among our fellow-citizens who have become prejudiced by the many groundless and unanswered calumnies which have been both openly and insidiously uttered and published. We desire that the public, and especially tax-payers, shall fully understand all we expect to do, and also all that we do ; and then, in view of the opening of the Reform School at Marysville, it will be for them to decide whether our Institution shall be continued or not.

“SHALL THE BOYS GO TO MARYSVILLE?—We also consider it our duty plainly to state—having a knowledge of our own Institution, and as much of the one at Marysville as can be obtained—what our ideas are upon the question of removal.

“First : At the origin of the Institution, our citizens subscribed nearly \$11,000 toward erecting the buildings. The subscriptions were made with the expectation that the Industrial School would be permanent, and your predecessors in the Board recognized the force of the expectation by appropriating \$20,000 more to the same purpose.

“Second : What will be done with the girls, of whom there are now six in the Institution, as the School at Marysville is exclusively for boys ?

“Third : Although there is a special provision that we can transfer all the boys in our School to that at Marysville, yet it is our unanimous belief that we have no such power, as most of the boys were originally sentenced to the Industrial School, and some have applied for admission themselves. Of the first class, if we are to send them to Marysville, it amounts to an additional sentence, as when they were sent to our School, they were sent with the full and clear understanding by the Judge that they could be discharged whenever he desired, and that they would remain under his control ; whereas, if they are sent to

the School at Marysville, they become subject to new laws, new masters, and new penalties. But it will be seen by a moment's reflection that there is no power in any body or person to transfer the boys in the Industrial School to the Reform School. The boys in the Industrial School who are inmates for crime have received their sentence, and cannot be again tried or sentenced; nor can their sentence be changed; and children who are in the Industrial School for other reasons than by sentence, of course cannot be transferred, either with or without their consent.

“Fourth: As stated before, about two thirds of the inmates of our Institution have been sent there to prevent them from committing crime or to reclaim them from vagrant habits, and none of this class can hereafter be sent to the Marysville school without their being shown in person to the Trustees or Managers and Superintendent of that School, by some parent, or guardian, or friend, while our Courts have no power to sentence any boys to that Institution for vagrancy.

“What are we thereafter to do with this large class of boys and girls—those who are just so depraved that they shun virtue, yet they have not degenerated to the level of thieves?—and they constitute two thirds of our bad boys. Every year that class graduates its due number of criminals.

“The youth of our city, commencing a vicious life, will grow up to be our adult criminals—many of them our great criminals—almost all of them idle and mischievous members of the community. Our purpose is to reclaim them while they may be reclaimed, that we may not have to incarcerate and punish them when they only can be incarcerated and punished.

“Fifth: Confirmed and incipient criminals will be sent to the Marysville School. Who will take the boys from thence upon their farms and into their workshops? We can do nothing with many of them but send them to sea on long voyages, with firm but kind masters, and in ships which intend to return to this port. Very few of them will stay on a farm or in a workshop, for they crave excitement, and they will often indulge the inclination at any cost. The sea furnishes excitement which seems to satisfy their craving. What facilities will the Marysville School have for disposing of them in this way? Masters

of vessels generally want to see the boys before they engage them, and oftentimes they are returned to us after they have been placed on board their vessels. It is generally the best boys who will consent to go with farmers, or who will remain with them, or learn a trade. Farmers will not want thieves, neither will thieves remain long with farmers, as a rule, and as the facilities for disposing of the worst boys by the Marysville School are wanting, it follows that nearly all of the worst boys will there be gathered and retained to corrupt the others.

“Sixth: Our Institution exerts a wholesome effect upon hundreds of boys in this city, who have the fear of it before their eyes.

“Seventh: The cost to this city for every boy sent from here to the School at Marysville will be about \$50, and in case of his escape and re-arrest, an additional \$50, as an officer’s company will be required.

NATHAN PORTER,
C. O. GERBERDING, } Committee.
J. P. BUCKLEY,

SAN FRANCISCO, Nov. 18, 1861.

PRESENT OFFICERS OF THE INDUSTRIAL SCHOOL
DEPARTMENT.

Established June 7, 1858.

President—C. O. GERBERDING.

Vice President—JOHN P. BUCKLEY.

Managers, 1862-3:

* William G. Badger,	Henry M. Newhall,
† James A. Banks,	‡ Jacob Schreiber,
Benjamin D. Dean, M.D.,	Levi Stevens,
Jacob Deeth,	William R. Wadsworth.

1862-4.

Henry L. Dodge,	Horatio S. Gates, M. D.,
Peter Donahue,	Nathan Porter.

Appointed from Board of Supervisors :

Dominick Gaven, William C. Hinckley, Myles D. Sweeny.

Treasurer—Mark Brumagim.

Secretary—James S. Thomson.

Teacher and Acting Superintendent—George L. Lynde.

Matron—Mrs. Catherine Sheldon.

Physician—Benjamin D. Dean, M. D.

* Elected by the Board of Managers to fill until the next general election, the vacancy occasioned by the resignation of Asa C. Nichols.

† Elected as above, to fill the vacancy occasioned by the resignation of Albert Dibblee.

‡ Elected as above, to fill the vacancy occasioned by the resignation of Richard G. Sneath.

REPORT

OF THE

SUPERINTENDENT OF PUBLIC SCHOOLS.

To the Hon. the Board of Supervisors:—

GENTLEMEN: In compliance with a resolution of your Honorable Board, I respectfully submit the following report of the Public School Department of the City and County of San Francisco, for the year ending June 30, 1862.

During the year just closed, the Public Schools of this City have enjoyed an unprecedented degree of prosperity.

The financial troubles of former years, growing out of the then depleted School Fund, have disappeared, and no longer excite fears for the future.

Late decisions of the Supreme Court have quieted the title of the School Department to its real estate—a property of great value, and from which, inestimable advantages will accrue, throughout succeeding years, to those who shall seek, in our Public Schools, a preparation for the practical duties of life.

In districts hitherto scantily supplied with schools, our citizens have been furnished with all needed facilities for the instruction of their children.

The enlarged attendance at our Public Schools manifests an increased educational interest and a fuller appreciation by the public of the benefits derived from our admirable school system. This interest in our schools, the Board of Education have sought to foster, by an assiduous attention to their official duties, whilst our corps of teachers, animated by a like motive, have, for the most part, faithfully endeavored to increase the value of their

services by studying in the Normal School and the Teachers' Institute, the art of teaching. The influence of the public school system on the interests of society has long been felt; but not until now, when our country is plunged in civil war, have our loyal people appreciated so deeply the importance of popular education in upholding and perpetuating our free institutions.

BOARD OF EDUCATION.

WALES L. PALMER.....*President.*

Directors :

1861-62.

1862-63.

Edward Donnelly.....	L. B. Mastick.....	1st District.
J. H. Widber	J. H. Widber.....	2d “
H. D. Ellerhorst.....	J. W. Dodge.....	3d “
William Bartling.....	William Bartling.....	4th “
A. L. Hathaway	Lafayette Story.....	5th “
James Bowman.....	James Bowman	6th “
William Pearson.....	W. G. Badger.....	7th “
George Cofran.....	George Cofran.....	8th “
Wales L. Palmer.....	Wales L. Palmer.....	9th “
C. C. Knowles.....	C. C. Knowles.....	10th “
M. Lynch	M. Lynch	11th “
Jos. M. Wood.....	Jos. M. Wood.....	12th “

GEORGE TAIT,

Superintendent of Public Schools.

D. H. WHITTEMORE, *Secretary.*

SCHOOL CENSUS TAKEN OCTOBER 31st, 1861.

	No. of children between 4 and 18 years of age.	No. of children under 4 years of age.	No. of children between 18 and 21 years of age.	Total No. of children born in California.	No. attending Public Schools.	No. attending Private Schools.	No. not attending School.	No. in the District.
1st District,.....	771	573	28	859	268	131	84	1372
2d "	2149	1288	90	2181	659	600	264	3528
3d "	276	223	7	295	63	47	69	506
4th "	800	404	42	746	251	165	152	1246
5th "	195	116	4	193	39	57	28	315
6th "	634	361	49	628	250	114	114	1044
7th "	737	436	97	607	208	187	105	1270
8th "	1119	764	56	1083	431	224	157	1939
9th "	1419	1085	280	1427	404	318	230	2784
10th "	3867	1847	370	2820	830	869	594	6084
11th "	889	341	32	653	281	47	159	1262
12th "	460	179	14	342	200	18	50	653
Total.....	13316	7617	1069	11834	3884	2777	2006	22002

Total number of Blind.....	15
" " " Deaf and Dumb.....	23
" " " Colored.....	259
" " " Chinese.....	196
" " " Orphans	285

The statistics furnished by this census afford many interesting facts. From them, we learn that more than one third of the children of this city are under four years of age, and that over one half of them were born in California.

The census of 1860 made the total number of children in the city, 15,400: the last census gives a total of 22,002, thus showing an increase of 6,602 during the year. With these figures before him, no tax-payer who has the welfare of the rising generation at heart should complain of the increasing expenses of our School Department, since it must be apparent to every candid mind that the juvenile population of our city, augmenting al-

ready at the rate of 6000 annually, will require, every succeeding year, additional school-houses and teachers, whilst the system of education in use must be improved and extended to meet the demands of this age of enlightened progress.

Considering the advantages afforded by Public Schools, it may appear strange that the attendance at private schools should be so large. According to the census of 1860, the attendance at Public Schools was only 1192 in excess of that at private schools. In 1861, the excess was 1107; to-day, it is nearly 1500.

By a recent Act of the Legislature, children under six years of age are not entitled to admission to the Public Schools. The object of this salutary legislation was to prevent parents from inflicting irreparable injury upon their children by subjecting them, at too tender an age, to the confinement of the school-room. The parents of children thus debarred from the privileges of public instruction, are compelled to patronize private, infant schools.

Again, the Public Schools, in certain localities of the city, are so crowded with pupils that many of our citizens, among whom may be found numerous tax-payers, are thereby obliged to seek in private schools the means of instruction for their children. This unfortunate state of things exists more particularly in the southern portion of the city.

In the 9th and 10th Districts, when the last census was taken, there were 8868 children: nearly one third of the entire number of children living in the city. A few months since, the Board of Education, with a view to gratify the people of these districts, who were clamorous for their rights and privileges as old citizens and punctual tax-payers, determined to open another school in their vicinity. The title to the only vacant lot eligible for this purpose was in litigation. To buy another lot and build a school-house would cost, perhaps, \$50,000, and the requisite funds were wanting.

In their extremity, the Board leased the only building to be found in the locality named,—an old tenement, which, windowless and doorless, had long been abandoned to the fury of wind and rain. Into this cheerless abode, children have been pouring for the last four months, until they now number nearly 500.

An instance of a similar kind occurred in the 3d District, where the Board recently established a new school. The facts above presented sufficiently prove that the facilities for instruction afforded by the School Department are not adequate to the wants of our people, and that to supply them, a heavy outlay of money is required for the erection of buildings and purchase of school-furniture. No one complains of the paucity of the School Fund annually contributed to the city treasury by our generous public. But some do feel aggrieved, when financial operations of this Department, based on sound and judicious policy, are called in question by those who, having no children, or being prejudiced against the democratic tendencies of our Public Schools, begrudge the money which they have to pay for the support of these colleges of the people.

Number and Average Attendance of Scholars.

Names of Schools.	No. Pupils.	Av'ge Attendance.
High.....	164	98 $\frac{1}{4}$
Union Street.....	980	510
Mason and Washington Street.....	319	220
Bush Street.....	454	396
Sutter Street.....	555	203
Rincon and Hampton Place.....	1191	538
Mission Dolores.....	296	150
Spring Valley.....	257	126
Market and 5th Street.....	750	370
Powell Street.....	708	364
Hyde Street.....	399	190
Greenwich Street.....	352	156
Colored.....	88	42
Total.....	6513	3363

The above statistics were compiled from the annual reports of teachers made to the Superintendent, October 31, 1861. Since that date, the number of scholars attending the schools above named has greatly increased. The column of average attendance shows how irregularly the schools were attended. Truancy does not prevail among pupils here to so great an extent as

it does in our eastern cities. This irregularity of attendance is occasioned by the severe rains of our winter season, and by the very prevalent practice of parents retaining their children at home or in their places of business, to aid them in their work.

Nativity of Children Attending Public Schools.

UNITED STATES.

Maine	131	Louisiana	188
New Hampshire.....	41	Texas	26
Vermont.....	20	Arkansas.....	14
Massachusetts.....	701	Kentucky.....	38
Rhode Island	55	Tennessee	12
Connecticut	30	Missouri	111
New York.....	1356	Ohio	84
New Jersey.....	65	Michigan.....	43
Pennsylvania	255	Illinois.....	75
Delaware.....	7	Indiana	20
Maryland	67	Iowa	19
Virginia	25	Wisconsin.....	36
North Carolina.....	2	California	1775
South Carolina.....	16	Oregon	20
Georgia	39	Minnesota	1
Alabama.....	12	Utah.....	5
Mississippi	25	District of Columbia.....	12
Florida	4	Nebraska	1

FOREIGN.

England	140	Nova Scotia.....	8
Ireland.....	48	Central America.....	2
Scotland.....	25	Switzerland.....	7
Canada.....	37	Sweden.....	3
Austria.....	35	Spain.....	2
Germany	156	China	2
France.....	55	Sandwich Islands.....	10
South America	48	Jamaica.....	1
Norway	1	Mexico	40
Prussia.....	10	New Zealand.....	12

Hungary.....	1	Italy	2
Cuba.....	2	Russia.....	2
Australia	91	Cape Horn.....	3
La Plata.....	1	Van Dieman's Land.....	3
Ladron Islands.....	1	Belgium.....	1
New Brunswick.....	17	New Foundland.....	1
British America.....	3	At Sea.....	12
Poland ..	5	Unknown	7

SALARIES OF TEACHERS.

HIGH SCHOOL.

	Salaries of 1861-62.	Salaries of 1862-63.
Principal.....	\$2,442 43	\$2,300 00
Teacher of Natural Sciences.....	2,337 69	2,200 00
“ “ Modern Languages.....	1,019 37	1,000 00
Female Assistant.....	1,196 25	1,100 00

GRAMMAR SCHOOLS.

Six Grammar Masters, each.....	1,986 77	1,900 00
One Vice Principal	993 40	950 00
Two Special Assistants, “	967 41	900 00
Four “ “ “	891 44	850 00
Thirteen “ “ “	814 56	750 00

PRIMARY SCHOOLS.

Four Principals, each.....	1,019 37	1,000 00
Two “ “	993 40	950 00
One Vice Principal.....		900 00
Two Special Assistants, each.....	891 44	850 00
“ “ “ “	886 44	800 00
Thirty-five “ “	793 54	700 00

NORMAL SCHOOL.

Principal.....	360 80	500 00
Assistant	255 94	400 00
Teacher of Chinese School.....	540 39	750 00
“ “ Evening “	316 18	562 50
Assist't “ “ “	425 41	469 25
Teacher “ Colored “	1,019 37	1,000 00
“ “ Music	1,529 06	1,500 00
“ “ Writing and Drawing....	1,019 37	1,500 00
“ “ Industrial School.....	1,200 00	1,200 00

The salaries of teachers are payable monthly.

The school-year is divided into three terms, leaving, in the aggregate, about two months of vacation, during which interval of session, teachers do not receive any salary.

By comparing the two columns above given, it will be seen that a considerable reduction has been made in the salaries paid this year. Audited demands drawn on the School Fund are not always equivalent to cash. The scrip of this month, for instance, will bring, perhaps, only 95 cents on the dollar.

Teachers having to suffer a discount of this kind for some months do not, consequently, receive so much salary as is represented in the schedule above. The following rates of salary are paid to teachers in the cities named :—

BOSTON—

Salary of Principal of High School.....	\$2,800
“ “ Grammar Masters.....	2,000

NEW YORK—

Grammar Master	\$1,500
Female Teachers	\$800 to 500

CHICAGO—

Grammar Master.....	1,200
Female Teachers.....	\$500 to 400

These cities are noted for the excellence of their public schools and literary and scientific institutions. It is a significant fact that these cities are also distinguished for the extent of their school funds and the liberal salaries paid to their teachers and professors.

The Board of Education strive, by subjecting candidates for positions as teachers to a rigid examination of their natural and acquired abilities, and by offering a fair pecuniary compensation for services rendered, to secure the best professional talent in the State for the education of the youth of this city.

Grade of Schools.

1 High School,	1 Chinese School,
6 Grammar Schools,	2 Evening Schools,
10 Primary Schools,	1 Normal School,
1 Colored School.	

These schools are divided into three Departments — High, Grammar, and Primary : the last two are arranged into five classes each. A Primary class consists of 60 pupils : a Grammar class, of 50 pupils.

REAL ESTATE OF SCHOOL DEPARTMENT.

Lots Deeded by Commissioners of Funded Debt.

Fifty-vara No. 301, corner of Bush and Stockton streets.
 Fifty-vara No. 345, corner of Mason and California streets
 Fifty-vara No. 462, corner of Kearny and Filbert streets.
 Fifty-vara No. 663, corner of Vallejo and Taylor streets.
 One hundred vara No. 128, corner of Market and Fifth sts.
 One hundred-vara No. 174, corner of Harrison and Fourth sts.

Lots Obtained by Exchange.

Part of 100-vara No. 274, 115 feet on Eighth street by 275 feet in depth : received in exchange for 100 vara No. 258, corner Folsom and Seventh streets. Inner portion of 100-vara No. 76, 100 feet by 180 feet, received in exchange for 50-vara No. 732, corner of Fremont and Harrison streets.

Fifty-vara No. 482, on Greenwich street : received in exchange for 50-vara No. 695, corner Stockton and Francisco streets.

Lots Obtained by Purchase.

Part of 50-vara No. 1320 ; $97\frac{1}{2}$ by $137\frac{1}{2}$ feet on Bush and Hyde streets.

One half of 50-vara No. 159, on Powell street, near Jackson.
 One half of 50-vara No. 121, on Powell street, near Clay.
 Fifty-vara No. 602, corner Mason and Washington streets.
 Fifty-vara No. 418, on Union street, near Montgomery.
 Lot on Mission street, (200 by 182 feet,) in Block 35.

City Slip Lots.

An undivided one half interest in lots Nos. 11 and 12, extending from Clay to Commercial streets, and held jointly with the Fire Department.

Lots Obtained by Van Ness Ordinance.

MISSION BLOCKS.

Fifty-vara Lot in Block No.	8.
“ “ “	21.
“ “ “	34.
“ “ “	61.
“ “ “	93.
“ “ “	104.

WESTERN ADDITION.

Fifty-vara Lot No. 2, in Block No.	3.
“ “ “ 6, “	14.
“ “ “ 5, “	21.
“ “ “ 5, “	29.
“ “ “ 2, “	62.
“ “ “ 5, “	111.
“ “ “ 5, “	123.
“ “ “ 2, “	136.
“ “ “ 2, “	158.
“ “ “ 5, “	281.
“ “ “ 5, “	289.
“ “ “ 6, “	374.
“ “ “ 2, “	419.
“ “ “ 2, “	431.
“ “ “ 2, “	460.
“ “ “ 2, “	325.
“ “ “ 5, “	117.
“ “ “ 2, “	318.
“ “ “ 2, “	465.

POTRERO NUEVO.

Lot in Block No.	39—100 by 200 feet.
“ “ “ “	46—100 by 200 “
“ “ “ “	163—100 by 200 “

POTRERO VIEJO.

Harvey S. Brown, Esq., has donated to the Public School Department several lots, the location of which he has not yet designated.

The School Department, for many years, was embarrassed in its operation, by a vexatious suit for the possession of the valuable property set aside for school purposes by the Commissioners of the Funded Debt.

This suit was decided towards the close of last year in favor of the city, by the Supreme Court of the State.

The Department has since recovered possession of the lots deeded by the Commissioners, and derives a revenue of \$1200 from one lot, and by leasing another, can, probably, secure an annual income of \$2500.

There is a suit pending on the title to 100-vara lot No. 174, corner of Harrison and Fourth streets. When this suit shall have been terminated, the entire real-estate of the Department will be unincumbered either by mortgage or by adverse titles.

The policy of the present Board of Education, thus far manifested, has been against selling or exchanging any real-estate, but rather in favor of leasing such portions of it as are not required for school-sites.

The losses sustained by the Department in its former real-estate operations would seem to justify this conservative policy.

The lots held by the Department under the Van Ness Ordinance are admirably located as regards the wants and convenience of the future residents in the Western Addition of the city.

The inestimable advantages already accrued to this Department from the real-estate reserved by the Fund Commissioners and the Common Council of 1851 for public school purposes, at a time when this property was of almost trifling value, demonstrates the foresight and public spirit of the individuals at whose solicitation the reservation was made.

COST OF SCHOOL LOTS AND IMPROVEMENTS.

Union Street School.

Lot cost.....	\$7,000	
Building cost	25,000	
Grading “	3,000	— \$35,000

Brought forward.....: \$35,000

Mason and Washington Street.

Lot cost..... \$9,000
 Building and Improvements cost..... 16,800 — 25,800

Hyde Street.

Lot cost.....\$2,000
 Improvements cost..... 3,000 — 5,000

Powell Street.

Lot and House cost..... 8,700

Market and Fifth Street.

House cost.....\$6,500
 Improvements cost..... 3,045 — 9,545

Bush Street.

House cost.....\$10,000
 Improvements cost..... 10,000 — 20,000

Mission Dolores.

Lot cost.....\$1,300
 Building cost..... 5,600 — 6,900

Rincon School.

House cost.....\$7,600
 Improvements cost..... 2,400 — 10,000

High School.

Lot cost.....\$ 9,100
 Building cost..... 11,500
 Grading, &c., cost..... 3,475 — 24,075

Greenwich Street.

House and Lot cost.....\$24,375
 Improvements “ 3,500 — 27,850

Carried forward..... \$172,870

Brought forward..... \$172,870

Spring Valley.

House cost..... \$5,000 — 5,000

Hayes Valley.

House cost.....\$3,600 — 3,600

Total,.....\$181,470

In addition to the lots above enumerated, the School Department owns 32 lots upon which there are no buildings.

The amount expended for the improvement of school premises cannot be definitely ascertained, as not until recently has a separate account been kept of such disbursements. Adding the cost of furniture, apparatus, &c., purchased for schools, to the total above given, it is safe to estimate the expenditures of the Department, during the 11 years of its existence, for the purchase of real-estate and erection of buildings, at \$200,000.

The City of Boston, last year, spent \$185,000 in the erection of two school-houses, and appropriated \$550 to each public school in the city for the purchase of a grand piano. I cite this action of Boston, in this connection, to show that our young city has not damaged its reputation for the wealth and enterprise of her citizens by a lavish outlay in public buildings.

Ordinary Current Expenditures of the School Department for 1861-2.

Teachers' Salaries.....	\$77,645	58
Janitors' "	3,615	00
School Marshals.....	500	00
Clerk	1,500	00
Carpenters.....	1,181	00
Repairs	5,534	72
Lights.....	305	90
Water.....	319	00
Furniture and Supplies.....	3,785	02
Printing and Stationery.....	606	28
Carried forward.....	94,992	50

Brought forward.....	\$94,992 50
Rents	1,899 76
Fuel.....	1,134 06
Insurance	857 34
Labor, &c.....	2,307 94
	<hr/>
Total.....	\$101,191 60

High School Mortgage Account.

Mortgage executed October 30, 1859, in favor of Rev. Wm. I. Kip, for \$8000, payable in six annual installments. Interest at 12 per cent. per annum.

Principal.....	\$8,000 00	
Interest to May 1, 1862.....	2,080 00	
	<hr/>	\$10,080 00
Paid two installments on principal.....	\$3,666 66	
Paid interest in full to May 1, 1862....	2,080 00	
	<hr/>	4,746 66
		<hr/>
Balance due May, 1862.....	\$5,333 33	

School Bond Account.

Amount of Bonds issued.....	\$160,000
Amount of Bonds redeemed.....	29,500
	<hr/>
Outstanding June 30, 1862.....	\$130,500

Sinking Fund and Interest for Redemption of School Bonds.

1854. Cash on hand, June 30, 1862.....	\$21,943 58
1860. " " " "	848 98
1861. " " " "	100 00
	<hr/>
Total amount available for redemption.....	\$22,892 56

In December, 1854, a loan was made from the School Bond Sinking Fund to Lyman Mowry, Esq., on a mortgage for \$6,666 66, at 2 per cent. per month. Neither principal nor interest has been paid. A suit for possession of the mortgaged

premises is now pending. The restoration of the \$12,200 69, transferred from this fund to the Fire Bond Account, partially supplies the deficit existing in the School Bond Fund. The accumulations of interest on loans made from this fund may contribute largely to offset the deficiency likely to be created by the non-payment of the Mowry loan.

Deduct the amount on hand in the several Sinking Funds from the amount of School Bonds outstanding, and the funded indebtedness of the Department will be \$107,607 44.

RECAPITULATION.

Total Expenditures for 1861-62.

Ordinary current expenses.....	\$101,191 60
Mortgage on High School Lot.....	2,053 33
Sinking Fund for redemption of School Bonds.....	12,500 00
Interest on School Bonds.....	12,578 33
Building and Improvements.....	6,252 05
	<hr/>
Total.....	\$134,575 31

The expenditures on account of current expenses and building purposes are the only ones under the control of the Board of Education. Of the amount named in the recapitulation of expenditures, \$27,131 66 was payable on account of former indebtedness, and the additional sum of \$23,302, on account of unpaid demands against School Fund outstanding July 30, 1861.

Current Monthly Expenses.

Teachers' Salaries.....	\$7,345 00
Janitors' "	337 50
Carpenters' "	164 33
Water	22 00
Rents	189 00
Secretary Board of Education.....	125 00
	<hr/>
Total.....	\$8,182 83

The finances of the Department are now in flourishing condition. After paying in cash all demands audited on the School Fund, during the entire fiscal year, besides liquidating the in-

debtedness of last year, \$23,302, there remains a balance of over \$5,000 in the School Fund, and a balance of \$6,000 in the Building Fund.

The Department being now happily extricated from its heavy financial embarrassment, its present prosperity can be hereafter maintained by not suffering its expenditures to exceed its revenue. The statistics herein exhibited manifest clearly the care with which the Board of Education have husbanded the resources of this Department, whilst the efficient system of instruction prevailing in our Public Schools demonstrates their liberal and enlightened views on the subject of education.

Respectfully submitted.

GEORGE TAIT,

Superintendent of Common Schools.

San Francisco, July 28, 1862.

SHERIFF'S REPORT.

OFFICE OF THE SHERIFF
OF THE CITY AND COUNTY OF SAN FRANCISCO.

To the Honorable the Board of Supervisors :—

GENTLEMEN : I respectfully submit to your honorable body the following report, in accordance with Resolution No. 1618.

Having assumed the office of the Shrievalty on the 7th October, 1861, I can only present a statement of the operations of that Department for the past nine months, (less one week,) except as relates to Jail Statistics, which I am able to lay before you for the full fiscal year.

LIST OF OFFICERS.

JOHN S. ELLIS, Sheriff.

HENRY L. DAVIS, Under Sheriff.

WILLIAM H. SILVERTHORN, General Deputy.

HENRY D. LAMMOT, General Deputy.

D. W. C. THOMPSON, Deputy County Court, Court of Sessions, and Probate Court.

SAMUEL C. ELLIS, Deputy Fourth District Court.

JOHN A. CLARK, Deputy Twelfth District Court.

JOHN HILL, Deputy District Attorney and Grand Jury.

JUSTUS STRUVER, Bookkeeper.

HENRY FITZGERALD, Jail-keeper.

JOHN W. MCKENZIE, “

IRA C. ROOT, “

NATHAN CLARK, “

Term commenced 7th Oct., 1861 ; expires 1st July, 1863.

SALARIES.

Sheriff	\$8,000 per annum.
Under Sheriff.....	200 per month.
Bookkeeper	150 “ “
3 Deputies, each.....	150 “ “
3 Deputies, each.....	125 “ “
Jail-keepers, each.....	125 “ “

The Sheriff's salary is payable out of the Special Fee Fund ; all others out of the General Fund.

RECEIPTS.

Paid into the County Treasury, from Oct. 7, 1861, to June 30, 1862, as per monthly returns filed with the Auditor, as follows :—

* Fees for service of process, and mileage.....	\$4,664 50
Commissions on sales of real estate, personal property, and collections on executions.....	2,021 17
Advertising fees.....	114 00
Certificates.....	75 00
Deeds	6 00
Bonds	5 50
Jury Fees.....	180 00
Fines.....	55 00
Total.....	<u>\$7,121 17</u>

The civil department of the Sheriff's business is of such a nature (being suits between private parties) that it would be inadvisable and improper to make public its details. Processes, however, have been served in the various stages of progress in 1171 different suits during the past nine months.

EXPENDITURES.

Stationery and Books.....	\$372 50
Expenses in transportation of 82 insane persons to the State Asylum at Stockton.....	363 50
(Exclusive of Bills of the Cal. Steam Nav. Co.)	

* Any proceedings wherein the City and County are plaintiffs, no fees are chargeable.

The greater number of cases of insanity are removed at once after examination, to Stockton, and are not taken to the County Jail at all.

COUNTY JAIL.

I append herewith report of Henry Fitzgerald, Head Jail-keeper, for year ending June 30, 1862.

Briefly stated, the County Jail is a disgrace to this city. The lot having been excavated from the side of a hill, one half of the prison is dark, and in winter dripping with moisture, and consequently unhealthy. On the other side a high, crumbling brick wall, worn away at places in the foundation, encloses the yard, and is liable to topple over at any time. No accommodations having been provided for persons confined on civil process, or for witnesses, they are necessarily locked up in cells used for malefactors. There being no ward for women, two rooms have been partitioned off on top of the western row of cells, and directly under the roof, for their quarters; while from time to time iron cells have been constructed on top of the eastern row, and in the yard, for Chinamen, vagrants, the chain-gang, and persons convicted of minor offenses; thereby causing the prison to present the appearance of a perfect old rookery. At times the inmates number nearly 100, and with the rapid increase of the city, in a few years the size of the present building will be totally inadequate for its uses. Grand Juries, for years, have reported the dilapidated condition of this institution, and have recommended the building of a new one.

Respectfully submitted.

JOHN S. ELLIS, *Sheriff*.

San Francisco, June 30, 1862.

Number of Prisoners Received in and Discharged from the San Francisco County Jail, from July 1, 1861, to June 30, 1862.

Number of Prisoners in Jail, July 1, 1861.....	71
Received for Murder.....	9
“ Attempt to Commit Murder.....	1
“ Manslaughter.....	1
“ Perjury.....	5
“ Arson.....	2
“ Mayhem.....	1
“ Threats against Life.....	2
“ Assault with a Deadly Weapon.....	24
“ Grand Larceny.....	42
“ Burglary.....	13
“ Forgery.....	3
“ Rape.....	1
“ Gambling.....	1
“ Robbery.....	7
“ Receiving Stolen Property.....	1
“ Conspiracy.....	8
“ False Imprisonment.....	1
“ Malicious Mischief.....	5
“ Obtaining Money by False Pretences.....	1
“ Petit Larceny.....	155
“ Insane Persons.....	45
“ Misdemeanors, Safe Keeping, Vagrants, Common Drunkards, etc.....	290
Total.....	689
Males.....	621
Females.....	68

The disposition of the above cases is as follows:—

Sent to the State Prison from this County.....	32
Sent to the Lunatic Asylum.....	45
Delivered to other Counties.....	50
Petit Larceny Escapes.....	2

Legally Discharged, by order and expiration of sentences...509	
Prisoners in Jail, awaiting trial and serving sentences.....	51
Total.....	<u>689</u>

The following repairs and improvements have been made the past year, viz. :—

There have been built three iron cells in the yard for Chinese prisoners ; also one large iron cell up-stairs, for females charged with felony. Bunks have been placed in most of the cells. There have been new floors laid in all of the cells, kitchen, and hall. Seven new locks have been made and put on the cell doors, and we have had a new cooking-range, new boilers, &c., and the prisoners all have been made as comfortable as circumstances would admit.

HENRY FITZGERALD,

Jail Keeper.

San Francisco, June 30, 1862.

REPORT

OF THE

UPERINTENDENT OF PUBLIC STREETS & HIGHWAYS.

*To the Hon. Board of Supervisors
of the City and County of San Francisco:—*

GENTLEMEN: I herewith submit my annual report, which shows all the contracts awarded for street improvements and date of awards, from the 1st day of July, 1861, to the 1st day of July, 1862, the whole amount of work completed within the above specified time, and the cost of the same, so far as can be ascertained from the records in my office.

A large portion of the work during the past year, it will be observed, was done by the property-owners, and in the most of such cases no warrants were issued for the cost of the same; hence, it is impossible to give any thing near a complete statement of the cost of the whole work done.

GEO. T. BOHEN,

Sup't of Public Streets and Highways.

San Francisco, July 28, 1862.

Explanation of Signs used in column of Remarks.

(Ex.)—Refers to contracts awarded, except where already done.

P. O.—Taken by Property Owners.

*—Included in angular corners complete.

GRADING.

Date.	Street.	Streets between.	Cubic yds.	Dollars.	Contractors.	Remarks.
1861.						
July 15.	Filbert.....	Taylor and Jones.....	14,024	\$2,816 65	E. Donnelly.....	
"	"	Filbert and Jones.....	978	256 35	"	
"	Bryant.....	Third and Fourth.....	1,890	675 00	G. W. Blasdel.....	
"	"	Greenwich and Taylor.....	2,480	544 53	P. Creighton.....	
"	"	Harrison and Fourth.....	5,125	1,030 50	Steam Paddy Co.....	
"	"	Harrison and Fifth.....	4,749	953 03	"	P. O.
"	"	Harrison and Seventh.....	1,365	282 70	"	Not taken.
"	"	Harrison and Eighth.....			"	
"	Harrison.....	Third and Fourth.....	19,533	3,914 45	"	
"	"	Fourth and Fifth.....	74,866	11,233 14	"	
"	"	Fifth and Sixth.....			"	
"	"	Sixth and Seventh.....	17,720	2,661 12	"	In progress.
"	"	Seventh and Eighth.....	18,980	2,850 24	"	
"	"	Harrison and Sixth.....			Angus McDonnell.....	Error in award.
"	Crossing.....	California and Powell.....			"	P. O. No warrant.
31.	"	California and Mason.....	4,350	1,966 00	"	
"	"	Mason and Taylor.....	17,210	2,588 84	C. H. Gough.....	
"	California.....	Pacific and Jones.....	1,460	560 72	"	
29.	Crossing.....	Pacific and Leavenworth.....	603	235 06	"	
"	"	Pacific and Hyde.....	750	290 92	"	
"	"	Pacific and Larkin.....	310	123 72	"	
31.	"	Larkin and Sacramento.....			G. W. Dam.....	Not taken.
"	"	Larkin and California.....			"	"
"	"	Larkin and Pine.....			"	"
"	"	Lombard and Taylor.....	390	152 25	Edward Fanning.....	P. O.
"	"	Mason and Taylor.....	8,450	2,970 97	"	
"	"	Stockton and Mason.....	26,900	8,766 20	"	

July	31.	Broadway.....	Mason and Powell.....	3,780	1,157 70	P. Maecher.....	
"	"	Mason	Chestnut and Francisco.....	2,520	511 90	Martin & Sargent.....	
"	"	Crossing.....	Chestnut and Mason.....	1,807	666 65	C. H. Gough.....	In progress.
Aug.	5.	California.....	Powell and Mason.....	9,058	1,155 95	D. B. Hughes & Co.....	
"	"	Crossing.....	Pine and Powell.....	1,890	675 00	J. Chalmers & Co.....	
"	12.	Hyde	Sutter and Post.....	12,000	3,263 70	G. W. Blasdell.....	Not taken.
"	"	Bryant	Second and Third.....	2,027		J. Henry.....	P. O.
"	"	Crossing.....	Bryant and Second.....	2,230		James McHenry	
"	15.	Sutter	Hyde and Leavenworth.....	2,307		Rushmore & Co.....	P. O.
"	"	Turk	Taylor and Jones.....	18,690	3,561 10	B. Kenny.....	(Ex.) P. O.
"	21.	Crossing.....	Turk and Taylor.....			F. L. Parker.....	
"	"	"	Mason and Lombard.....			Property owners.....	Not taken.
"	"	Mason	Bush and Sutter.....			F. L. Parker.....	"
"	26.	Seventh.....	Howard and Folsom			Garrett Murphy.....	"
Sept.	9.	Larkin.....	Bush and Sutter.....			J. W. Sargent.....	"
"	"	Eighth.....	Howard and Mission.....			Daniel C. McGlynn.....	"
Oct.	14.	Taylor.....	Lombard and Chestnut.....			E. Donnelly	Forfeited.
"	"	Larkin.....	Pacific and Union.....			A. H. Houston.....	
"	21.	Green	Kearny and Dupont.....			John Hart.....	
"	"	Filbert	Jones and Leavenworth.....	18,690	3,561 00	F. D. Dunn.....	
"	"	Eighth	Howard and Folsom.....	920	178 00	"	
"	28.	Market, S. side.....	Front of Water Lot No. 523.....	4,056	737 98	"	
"	"	Sacramento	Taylor and Jones.....			D. Hewes.....	P. O. In progress.
"	"	"	Jones and Leavenworth.....			John L. Smith	P. O.
"	"	Crossing.....	Sacramento and Jones			A. B. Lathrop	In progress.
Nov.	4.	Washington	Mason and Taylor.....	107	21 48	B. Kenny	Not taken.
"	"	Sutter.....	Powell and Mason.....			D. Hewes.....	"
"	"	Crossing.....	Fifth and Minna.....			A. H. Houston.....	
"	11.	Monroe .....	.....			Merritt Welton.....	
"	"	Mason	Washington and Clay.....			"	
"	18.	Hawthorne.....	Folsom and Harrison.....				
"	"	"	Larkin and Geary.....	718	119 55		
"	"	Crossing	Larkin and Post.....	1,002	163 65		

G R A D I N G — Continued.

Date.	Street.	Streets between.	Cubic yds.	Dollars.	Contractors.	Remarks.
1861.						
Nov. 18.	Taylor.....	Green and Union.....	9,000	\$2,261 85	W. G. McGlynn.....	Not taken.
"	Jessie.....	Fourth and Fifth.....			"	Not taken.
"	Powell.....	Clay and Sacramento.....			"	"
"	"	Sacramento and California.....			"	"
"	Crossing.....	Powell and Sacramento.....			"	"
"	Leavenworth.....	Geary and Sutter.....	9,492	866 13	Michael Thompson.....	
"	Crossing.....	Leavenworth and Post.....	508	57 57	"	
"	O'Farrell.....	Mason and Taylor.....	3,751	649 47	John Henry.....	
"	Crossing.....	O'Farrell and Mason.....	3,556	491 91	A. H. Houston.....	
"	Fifth.....	Howard and Mission.....			John H. Shafer.....	Not taken.
"	Crossing, W. half.....	Fifth and Natoma.....			"	"
"	Taylor.....	Greenwich and Lombard.....			P. Donahue.....	P. O.
"	"	Chestnut and Francisco.....			Alex. Stott.....	Not taken.
Dec. 16.	Montgomery.....	Vallejo and Green.....			E. Donnelly.....	"
"	"	Green and Union.....			"	"
"	Crossing.....	Montgomery and Vallejo.....			"	"
"	"	Montgomery and Green.....			"	"
"	"	Montgomery and Union.....			"	"
"	Mason.....	Washington and Clay.....	734	230 21	John Hart.....	
1862.						
Jan. 20.	Trinity Alley.....	Bush and Sutter.....			Patrick Mulloy.....	Not taken.
"	Leavenworth.....	Union and Filbert.....			E. Donnelly.....	"
"	Larkin.....	Sutter and Geary.....	7,715	1,095 60	J. D. Nash.....	P. O.
"	California.....	Hyde and Leavenworth.....			Charles H. Clark.....	Not taken.
"	O'Farrell Alley.....	.....			J. L. Smith.....	In progress.
"	Larkin.....	Bush and Sutter.....			Merritt Welton.....	"
Feb. 10.	Pine.....	Powell and Mason.....			J. L. Smith.....	Not taken.

Feb. 10.	Crossing.....	Pine and Mason.....			J. L. Smith.....	Not taken.
"	" Pine.....	Mason and Taylor.....			C. H. Gough.....	P. O. In progress.
"	" Fifth.....	Mission and Market.....			J. D. Nash.....	Not taken.
"	" 24. Post.....	Leavenworth and Larkin.....			John Nesbitt.....	"
"	" Crossing.....	Post and Larkin.....	1,993		"	Error in award.
"	" "	Post and Hyde.....			J. D. Nash.....	P. O.
"	" Montgomery.....	Vallejo and Green.....	761		A. Rushmore.....	In progress.
"	" Crossing.....	Montgomery and Vallejo.....	1,727		"	"
"	" "	Montgomery and Green.....			"	"
"	" Sacramento.....	Taylor and Jones.....			B. Kenney & Co.....	P. O. In progress.
"	" Crossing.....	Sacramento and Jones.....			"	Not taken.
"	" "	Montgomery and Union.....			R. H. Waller.....	In progress.
"	" Montgomery.....	Green and Union.....			D. B. Hughes.....	Not taken.
March 3.	Cedar.....	Clay and Washington.....	613		John Henry.....	In progress.
"	" 10. Clay.....	Leavenworth and Hyde.....	3,109		F. O'Donnell.....	Not taken.
"	" Sutter.....	Leavenworth and Jones.....	309		James S. Law.....	P. O.
"	" 24. Trinity Alley.....	Bush and Sutter.....			D. B. Castree.....	(Ex.) Not taken.
"	" Seventh.....	Howard and Mission.....			James S. Law.....	P. O.
"	" Market, S. side.....	Opposite Seventh.....			"	"
"	" Intersection.....	Seventh and Massett.....			"	"
"	" Crossing.....	Clay and Hyde.....	1,232		F. O'Donnell.....	In progress.
April 14.	O'Farrell.....	Powell and Mason.....	2,969		Steam Paddy Co.....	"
"	" "	Jones and Leavenworth.....			John Henry.....	In progress.
"	" Larkin.....	Pacific and Union.....			C. H. Gough.....	P. O. In progress.
"	" Turk.....	Jones and Leavenworth.....			C. West & Co.....	Not taken.
"	" 21. Hawthorne.....	Folsom and Harrison.....			Michael Thompson.....	} (Ex.) Released by Board of Super'rs.
"	" 28. Leavenworth.....	Geary and O'Farrell.....	5,561		John Hart.....	
May 26.	Greenwich.....	Stockton and Dupont.....			Steam Paddy Co.....	In progress.
"	" Fifth.....	Folsom and Harrison.....			F. D. Dunn.....	"
"	" Crossing.....	Bush and Larkin.....			John Hart.....	P. O.
June 2.	Washington.....	Powell and Mason.....	792		A. Rushmore.....	In progress.
"	" 9. O'Farrell.....	Taylor and Jones.....				

GRADING—Continued.

Date.	Street.	Streets between.	Cubic yds.	Dollars.	Contractors.	Remarks.
1862.						
June 23.	Natoma.....	Fifth and Sixth.....	.....	.....	Daniel Foley.....	P. O.
"	"	Hyde and Leavenworth.....	.....	.....	John Henry.....	In progress.
"	Crossing.....	Broadway and Larkin.....	.....	.....	F. D. Dunn.....	P. O. In progress.
"	"	Brannan and Townsend.....	.....	.....	P. Cosgrove.....	In progress.
"	Hyde.....	Post and Geary.....	.....	.....	John Henry.....	"
"	Crossing.....	Pacific and Taylor.....	.....	.....	John Pitcher.....	"
"	"	Front and Vallejo.....	262	\$92 41	Sargent & Castree.....	"
30.	Jones.....	Post and Geary.....	.....	.....	John Henry.....	In progress.
"	Green.....	Kearny and Dupont.....	.....	.....	C. H. Gough.....	"
"	Scott.....	.....	.....	.....	John Henry.....	"
"	Sutter.....	Jones and Leavenworth.....	.....	.....	D. B. Hughes.....	"
Totals.....			358,049	\$71,755 23		

MACADAMIZING.

Date.	Street.	Streets between.	Square feet.	Dollars.	Contractors.	Remarks.
1861.						
July 31.	Crossing.....	Larkin and Sacramento.....	.....	.....	G. W. Dam.....	Not taken.
" "	" "	Larkin and California.....	.....	.....	" "	"
" "	" "	Larkin and Pine.....	.....	.....	" "	"
Oct. 14.	" "	Hyde and Sutter.....	4,210	\$167 62	Daniel C. McGlynn.....	P. O.
" "	Hyde.....	Sutter and Post.....	12,604	478 19	" "	P. O.
1862.						
June 30.	Jones.....	Post and Geary.....	.....	.....	John Henry.....	In progress.
		Totals.....	16,814	\$645 81		

PLANKING.

Date.	Street.	Streets between.	1000 feet.	Dollars.	Contractors.	Remarks.
1861.						
July 15.	Crossing.....	Folsom and Steuart.....	46,768	\$981 58	J. J. Blanchard.....	P. O.
" 31.	Market, N. half.....	Opposite Spear.....	.....	.....	A. B. Lathrop.....	
" "	" "	California and Market.....	27,848	691 78	" "	
" "	" "	California and Market.....	820	20 52	" "	
" "	" "	Drumm and Market.....	16,094	403 80	" "	
" "	" "	Intersection.....	15,446	395 65	" "	
" "	" "	Intersection, S. half.....	.....	.....	John Dougherty.....	Not taken.
" "	" "	Market, S. side.....	13,693	343 60	A. B. Lathrop.....	
" "	" "	California.....	2,410	58 80	" "	
" "	" "	Market, N. half.....	.....	.....

PLANKING—Continued.

Date.	Street.	Streets between.	1000 feet.	Dollars.	Contractors.	Remarks.
1861.						
Aug. 5.	Market, S. side.....	Main and Spear.....			B. Hannigan.....	P. O.
" 12.	Eddy.....	Powell and Mason.....	5,771	\$188 18	Thomas Walsh.....	Not taken.
" "	Second, E. half.....	Opposite Clementina.....	66,590	1,609 36	A. B. Lathrop.....	
" 15.	Turk.....	Taylor and Jones.....	14,812	367 35	Rushmore & Co.....	
" "	Crossing.....	Turk and Taylor.....	66,519	1,610 89	"	
" 26.	Turk.....	Mason and Taylor.....			A. H. Houston.....	(Ex.) Not taken.
" "	Seventh.....	Howard and Folsom.....			F. L. Parker.....	
Sept. 9.	Eighth.....	Howard and Mission.....	98,975	2,731 82	"	
" 23.	Eddy.....	Powell and Mason.....	66,590	1,610 01	A. H. Houston.....	Not taken.
" "	Sixth.....	Howard and Mission.....			Henry Kehoe.....	
Oct. 2.	California, S. half..	Opposite Quincy Place.....	3,057	115 42	A. B. Lathrop.....	
" 14.	Crossing.....	Mission and Steuart.....	28,932	695 03	W. F. Dennis.....	
" "	"	Sacramento and Kearny.....	7,417	191 70	J. J. Blanchard.....	
" 28.	Eddy.....	Mason and Taylor.....			James McHenry.....	Not taken.
" "	Market, S. side.....	Front of Water Lot No. 523..			John Hart.....	No warrant issued.
Nov. 4.	Market, S. side.....	Opposite Main.....	15,926	423 80	"	
" "	Crossing.....	Fifth and Minna.....	9,718	245 08	A. B. Lathrop.....	
" 18.	O'Farrell, N. side..	Dupont and Market.....			James McHenry.....	Not taken.
" "	Ellis, N. side.....	Stockton and Market.....			"	"
" "	Eddy, N. side.....	Powell and Market.....			"	"
" "	Turk, N. side.....	Mason and Market.....			"	"
" "	Jessie, N. side.....	Fourth and Fifth.....	82,186	1,915 97	J. J. Blanchard.....	Not taken.
" "	Crossing, W. half..	Fifth and Natoma.....			John H. Shafer.....	
" 19.	Market, S. side.....	Opposite to Fourth.....	11,198	300 73	Thomas H. Heaney.....	
" 18.	Fourth, E. half.....	Opposite to Clary.....	3,331	98 46	"	
" "	Fourth, E. half.....	Opposite to Louise.....	6,081	169 93	"	
" "	Crossing.....	Drumm and Washington.....	25,742	616 52	H. E. Perry.....	

Nov. 18.	Crossing.....	Pacific and Hyde.....	10,677	300 13	John Dougherty.....	
" "	" "	Pacific and Larkin.....	10,634	298 97	" "	No warrant issued.
Dec. 2.	Market	Dupont and Stockton.....			John H. Shafer	Not taken.
" "	" "	Market, Dupont and O'Farrell..			" "	"
" "	" "	Market, Stockton and Ellis..			" "	"
" "	" "	Market, Powell and Eddy.....			" "	"
" "	" "	Market, Mason and Turk.....			" "	"
" "	Market	Stockton and Powell.....			" "	"
" "	" "	Powell and Mason.....			Thos. H. Heaney & Co..	"
" 13.	Howard, S. side.....	Opposite to Hubbard.....			" "	"
" "	Folsom	Beale and Main.....			" "	"
" "	Union	Dupont and Stockton.....			" "	P. O.
" "	Clay.....	Drum and East.....	85,860	2,599 50	J. J. Blanchard.....	
" 23.	Davis	Commercial and California....	32,564	1,135 41	A. B. Lathrop.....	
" "	Crossing.....	Davis and Sacramento	5,074	211 27	" "	
1862.						
Jan. 27.	O'Farrell Alley	Powell and Mason.....			J. L. Smith.....	P. O. In progress.
" "	Clay.....	Opposite to Cedar			William E. Dennis.....	Not taken.
" "	Washington, S. side.	Front and Washington.....	3,993	119 32	Thomas Chase.....	
" "	Crossing.....	Bush and Sansome.....			William E. Dennis.....	Not taken.
" "	" "	Market and Mission.....			M. Clark.....	"
" "	Fourth	Third and Fourth	136,862	3,300 05	James McHenry.....	(Ex.) Not taken.
Feb. 10.	Harrison	Powell and Mason.....			N. Conniff.....	(Ex.)
" 24.	Broadway	Jones and Taylor.....	48,694	1,471 07	Michael Thompson.....	(Ex.) Not taken.
" "	Pacific.....	Jones and Leavenworth.....	48,516	1,465 79	George Dougherty.....	
" "	" "	Opposite to Hubbard.....	6,540	216 70	" "	
" "	Howard, S. side.....	Pacific and Jones.....	10,655	425 90	A. B. Lathrop	
" 10.	Crossing.....	Pacific and Leavenworth.....	10,657	427 21	George Dougherty	
" "	" "	First and Beale			" "	
" 24.	Market	Opposite Fremont.....	15,979	489 62	A. B. Lathrop	(Ex.) No warrant is'd.
" "	Market, S. side.....	Vallejo and Union.....			" "	
Mar. 10.	Battery	Battery and Union.....			H. E. Perry.....	P. O.
" "	Crossing.....				" "	Error in award.

PLANKING—Continued.

Date.	Street.	Streets between.	1000 feet.	Dollars.	Contractors.	Remarks.
1862.						
Mar. 24.	Crossing.	Fourth and Harrison.	21,145	\$598 90	J. J. Blanchard.	P. O.
"	"	Fourth and Bryant.	21,181	599 91	"	"
"	"	Harrison and Bryant.	76,733	1,924 33	"	"
"	"	Opposite Second.			John Hart.	Not taken.
"	"	Mason and Taylor.			"	"
"	"	Opposite Minna.	4,338	152 14	A. B. Lathrop.	(Ex.) P. O.
"	"	Third and Fourth.			George Dougherty.	
"	"	Battery and Green.	15,922	551 50	H. E. Perry.	
"	"	Opposite Hincley Place.	1,678	87 62	Thomas Chase.	
April 14.	O'Farrell.	Jones and Leavenworth.			John Henry.	In progress.
"	"	Front and Washington.	10,992	314 53	Thomas Chase.	
"	"	Opposite Elizabeth.			H. E. Perry.	Not taken.
"	"	Market and East.	12,827	636 19	"	
"	"	Opposite Steuart.	3,700	150 00	"	
"	"	Powell and Mason.			William Patterson.	Not taken.
21.	Broadway.	Opposite Market.	12,827	636 19	H. E. Perry.	
"	"	Opposite Filbert Place.			George Dougherty.	In progress.
May	"	Opposite Verrenonas.			"	"
"	"	Opposite Sonoma Place.			"	"
"	"	Sixth and Howard.			C. West & Co.	Not taken.
"	"	Howard and Folsom.			"	"
"	"	Sixth and Harrison.	21,174	536 18	John H. Shafer.	
"	"	Sixth and Folsom.	9,966	265 95	"	
"	"	Sixth and Bryant.	21,588	546 50	"	
"	"	Bush and Jones.	14,839	395 15	B. Dougherty.	In progress.
June	"	Opposite Washington Place.			George Dougherty.	"
"	"	Opposite Bartlett Alley.			"	"

June 9.	Crossing.....	Mason and Union	15,180	500 54	John McNamara	
" "	" "	Drumm and Sacramento.....	12,647	556 58	J. Dougherty	
" "	" "	Davis and Clay.....	10,000	342 67	"	
23.	Natoma	Fifth and Sixth.....			Daniel Foley.....	Not taken.
" "	" "	Folsom and Harrison.....	14,970	394 26	G. Dougherty.....	(Ex.) In progress.
" "	" "	Eddy and Taylor	262	92 41	A. Rushmore.....	
" "	" "	Front and Vallejo.....			Sargent & Castree.....	
30.	Eddy	Mason and Taylor.....	45,996	1,158 65	John H. Shafer	(Ex.) In progress.
" "	" "	Taylor	19,669	560 98	A. Rushmore.....	
March 3.	Cedar	Clay and Washington			John Henry	P. O.
Totals.....			1,430,363	\$39,248 10		

PILING AND CAPPING.

Date.	Street.	Streets between.	Feet Caps.	Dollars.	Contractors.	Remarks.
1861.						
July 15.	Crossing.....	Folsom and Steuart.....	165	\$857 50	J. J. Blanchard.....	25 piles.
Oct. 14.	" "	Mission and Steuart.....			W. E. Dennis.....	None in assessment.
Nov. 18.	" "	Drumm and Washington.....		890 24	H. E. Perry	P. O. 34 piles.
1862.						
Jan. 27.	Washington, S. side.	Opposite to Cedar	18	3 78	Thomas Chase	
April 14.	Intersection	Market and East.....			H. E. Perry	Error in award.
" "	Market, S. side.....	Opposite Steuart.....	28	21 00	"	
" 28.	East, W. side.....	Opposite Market	168	835 20	"	18 piles.
Totals.....			379	\$2,607 72		

SIDEWALKS.

Date.	Street.	Streets between.	Front foot.	Dollars.	Contractors.	Remarks.
1861.						
July 1.	First ..	Harrison and Folsom.....	730	\$936 20	Thomas Walch.....	
" 15.	Taylor ..	Post and Geary ..	198	185 66	A. Rushmore.....	
" "	" "	Geary and O'Farrell.....	550	521 75	" "	
" "	" "	O'Farrell and Ellis.....	550	527 00	" "	
" "	Crossing ..	Jackson and Montgomery.....			James McHenry	*
" "	" "	Kearny and Post.....	46	43 54	Emery & Bassett.....	
" "	" "	Mason and Leavenworth.....	2,231	1,920 33	G. W. Blasdel.....	
" 29.	Crossing ..	Jackson and Kearny ..	24	20 68	John Hart.....	
" "	" "	Kearny and Washington ..	25	19 75	P. McCardle.....	
Aug. " "	Intersection ..	Market, Post and Montgomery ..	28	24 75	Rushmore & Co.....	
" "	Eddy ..	Powell and Mason.....	746	645 81	J. H. Shafer.....	(Ex.) P. O.
" "	Stockton.....	Pine and Market.....			A. B. Lathrop	(Ex.) P. O.
" 15.	Turk ..	Taylor and Jones ..	825	699. 11	James McHenry.....	P. O.
" "	Crossing ..	Turk and Taylor.....	46	40 50	" "	(Ex.) P. O.
" 21.	Mason ..	Bush and Sutter.....			" "	Forfeited.
" "	" "	Mission and Minna.....	236	236 33	" "	Forfeited.
" "	Union, N. side.....	Mason and Powell.....			J. Farley	Forfeited.
" 26.	Crossing ..	Vallejo and Powell.....	55	68 75	P. McCardle.....	Forfeited.
" "	" "	Mission and Third.....			Rushmore & Co.....	(Ex.) P. O.
" "	" "	Bush and Battery ..			F. L. Parker.....	(Ex.)
" "	" "	Howard and Folsom ..			E. Donnelly	(Ex.)
Sept. 9.	Filbert ..	Powell and Mason.....	699	669 08	" "	(Ex.)
" "	Greenwich ..	Powell and Stockton.....	711	694 65	" "	(Ex.)
" "	" "	First and Second.....			John Sherry.....	(Ex.) Not taken.
" 23.	Folsom ..	Dupont and Sacramento.....	32	27 48	John Hart.....	*
" 30.	Crossing ..	Pine and Sansome.....			Daniel C. McGlynn.....	*
Oct. 2.	" "	Howard and Fremont.....			A. H. Houston.....	*

Oct.	2.	Crossing.....	Third and Harrison.....				P. McCardle.....	Not taken.
"	"	"	Third and Bryant.....				"	*
"	"	"	First and Folsom.....				A. H. Houston.....	Not taken.
"	"	"	First and Howard.....				"	*
"	"	California.....	Opposite Quincy Place.....	10	10	26	A. B. Lathrop.....	(Ex.) Not taken.
"	14.	Greenwich.....	Powell and Mason.....				"	
"	21.	Clay.....	Dupont and Mason.....	1,687	961	40	J. J. Blanchard.....	
"	28.	Eddy.....	Mason and Taylor.....				James McHenry.....	Not taken.
Nov.	4.	Crossing.....	Bush and Montgomery.....				D. B. Castree.....	*
"	"	"	Powell and Mason.....				John L. Smith.....	P. O.
"	"	Crossing.....	Fifth and Minna.....	55	49	50	A. B. Lathrop.....	
"	"	Powell.....	Bush and Geary.....				Thomas Walsh.....	Not taken.
"	"	Mason.....	Washington and Clay.....	447	495	00	John Hart.....	
"	"	Crossing.....	Mason and Clay.....				"	
"	18.	Hawthorne.....	Folsom and Harrison.....				A. H. Houston.....	Not taken.
"	"	O'Farrell, N. side...	Dupont and Market.....				James McHenry.....	(Ex.) Not taken.
"	"	Ellis, N. side.....	Stockton and Market.....				"	Not taken.
"	"	Eddy, N. side.....	Powell and Market.....				"	"
"	"	Turk, N. side.....	Mason and Market.....				"	"
"	"	Jessie.....	Fourth and Fifth.....	1,650	990	00	J. J. Blanchard.....	
"	"	Crossing.....	Fifth and Natoma.....				John H. Shafer.....	Not taken.
"	"	Stockton.....	Filbert and Lombard.....				Chase & West.....	"
"	"	"	Lombard and Chestnut.....				"	"
"	"	"	Chestnut and Francisco.....				"	"
"	"	Crossing.....	Stockton and Filbert.....				"	"
"	"	"	Stockton and Lombard.....				"	"
"	"	"	Stockton and Chestnut.....				"	"
"	"	Fourth.....	Intersection with Market.....	20	28	00	Thomas H. Heany.....	
"	"	Fourth, E. half.....	Opposite to Clay.....	28	26	40	"	
"	"	Fourth.....	Opposite to Louise.....	28	26	48	John H. Shafer.....	(Ex.) Not taken.
"	"	Pacific.....	Taylor and Larkin.....				"	Not taken.
Dec.	2.	Market.....	Dupont and Stockton.....				"	
"	"	"	Stockton and Powell.....				"	

SIDEWALKS—Continued.

Date.	Street.	Streets between.	Front feet.	Dollars.	Contractors.	Remarks.
1861.						
Dec. 2.	Market	Powell and Mason.			John H. Shafer	Not taken.
"	"	Market, Dupont and O'Farrell.			"	"
"	"	Market, Stockton and Ellis.			"	"
"	"	Opposite to Hunt.	28	\$27 50	George Kittredge & Co.	
"	"	Opposite Sherwood Place.	27	27 50	"	
"	"	Market, Powell and Eddy.			John H. Shafer	Not taken.
"	"	Market, Mason and Turk.			"	"
"	"	Pacific and Kearny.			"	*
"	"	Intersection with Howard.			John Farley	Not taken.
13.	Hubbard	Dupont and Stockton.			Thos. H. Heaney & Co.	"
"	"	California, S. side.			J. D. Nash	"
"	"	Crossing			Thos. H. Heaney & Co.	"
"	"	"			J. J. Blanchard	*
"	"	Bush and Kearny.			James McHenry	Not taken.
"	"	Stockton and Powell.			Thos. H. Heaney & Co.	"
"	"	Powell and Mason.			"	"
"	"	Mason and Taylor.			"	"
"	"	Taylor and Jones.			"	"
"	"	Jones and Leavenworth			"	"
"	"	Broadway and Stockton			"	"
16.	Crossing.	Clay and Powell			John Farley	*
"	"	Clay and Kearny	8	4 89	P. McCardle	*
"	"	Union and Kearny			Geo. Kittredge & Co.	
"	"				Thomas Chase	Not taken.
1862.						
Jan. 27.	Third.	Harrison and Bryant.			John Farley	"
"	"	Powell and Stockton.	577	598 00	John Dougherty	(Ex.)
"	"	Dupont and Jackson.			P. McCardle	*
"	"	Folsom and Harrison.			Jerome Story	(Ex.)
"	"	Bush and Sansome.			M. Clark	*
"	"					Not taken.

Jan.	27.	Stockton.....	Union and Filbert.....	28	30 25	W. P. McCardle.....	(Ex.) In progress.
"	"	Second, W. side.....	Opposite Jessie.....			George Kittredge & Co.	*
Feb.	10.	Intersection.....	Summer and Montgomery.....			George Dougherty.....	*
"	"	"	Pacific and Jones.....			"	*
"	"	"	Pacific and Leavenworth.....			"	*
"	"	"	Battery and Pine.....			P. McCardle.....	(Ex.)
"	"	"	Third and Fourth.....	716	185 17	N. Conniff.....	(Ex.)
24.	"	Harrison.....	Powell and Mason.....	210	299 00	John Hart.....	(Ex.)
"	"	Washington.....	Stockton and Powell.....	629	706 38	Jerome Story.....	(Ex.)
"	"	Pine.....	Howard and Hubbard.....	28	30 25	A. B. Lathrop.....	(Ex.)
"	"	Intersection.....	Powell and Mason.....			Michael Monaghan.....	(Ex.) Not taken.
"	"	Broadway.....	Geary and O'Farrell.....	550	526 50	Charles West.....	(Ex.) P. O.
Mar.	10.	Powell.....	Harrison and Bryant.....	790	987 50	J. J. Blanchard.....	P. O.
"	24.	Fourth.....	Fourth and Harrison.....	55	55 00	"	"
"	"	Crossing.....	Fourth and Bryant.....	55	55 00	"	"
"	"	"	Fourth and Taylor.....			John Hart.....	"
"	"	Eddy.....	Mason and Taylor.....			A. B. Lathrop.....	Not taken.
"	"	Intersection.....	Minna and First.....	28	33 00	John Farley.....	"
"	"	Crossing, S. E. cor.....	Battery and Sacramento.....			John Dougherty.....	In progress.
"	"	Chestnut.....	Stockton and Dupont.....	832	936 25	John Henry.....	"
April	14.	Crossing.....	O'Farrell and Leavenworth.....			"	*
"	"	O'Farrell.....	Jones and Leavenworth.....			Michael Heverin.....	(Ex.) Not taken.
"	"	Crossing.....	First and Folsom.....			C. West & Co.....	In progress.
"	21.	Hawthorne.....	Folsom and Harrison.....			J. L. Smith.....	"
"	"	Post.....	Powell and Mason.....			"	"
"	"	"	Mason and Taylor.....			"	"
"	"	"	Taylor and Jones.....			"	"
"	"	"	Jones and Leavenworth.....			William Patterson.....	Not taken.
"	"	Broadway.....	Powell and Mason.....	69	102 66	C. West & Co.....	*
"	28.	Turk.....	Mason and Taylor.....			Michael Heverin.....	In progress.
May	5.	Crossing.....	California and Montgomery.....			George Dougherty.....	"
"	26.	Intersection.....	Union and Filbert Place.....			"	"
"	"	"	Union and Varrenonas.....			"	"
"	"	"	Union and Sonoma Place.....			"	"

SIDEWALKS—Continued.

Date.	Street.	Streets between.	Front feet.	Dollars.	Contractors.	Remarks.
1882.						
May 26.	Battery	Broadway and Vallejo .....	.....	.....	J. J. Blanchard.....	(Ex.) Not taken.
" "	Filbert	Mason and Taylor .....	.....	.....	John H. Shafer.....	Not taken.
June 2.	Intersection	Jackson & Washington Place.	.....	.....	George Dougherty.....	In progress.
" "	" "	Jackson and Bartlett Alley..	.....	.....	"	"
" "	Crossing.....	Jackson and Stockton .....	.....	.....	P. McCardle.....	"
" "	Kearny, E. side.....	Front of City Hall.....	.....	\$385 00	J. J. Blanchard.....	"
" "	Washington, S. side.....	Front of Hall of Records.....	.....	86 28	M. E. Fitzgibbon.....	"
9.	Crossing.....	Mason and Union.....	.....	.....	John McNamara.....	*
23.	Natoma	Fifth and Sixth.....	.....	.....	Daniel Foley.....	P. O.
" "	Crossing.....	Battery and Vallejo.....	.....	.....	Michael Heverin.....	In progress.
" "	Fourth.....	Folsom and Harrison.....	.....	.....	G. Dougherty.....	(Ex.) In progress.
" "	Crossing	Montgomery and Washington.	.....	.....	A. G. Fowler.....	*
" "	" "	Clay and Front.....	.....	.....	John Clark.....	Not taken.
" "	" "	Sansome and Washington.....	.....	.....	H. Ormerd.....	"
" "	" "	Kearny and Clay.....	.....	.....	P. McCardle.....	In progress.
" "	" "	Powell and Stockton.....	827	779 78	George Gilpatrick & Co.	
" "	Filbert.....	Green and Vallejo.....	.....	.....	George Dougherty.....	(Ex.) In progress.
" "	Mason, E. side.....	Powell and Mason.....	.....	.....	"	(Ex.) In progress.
30.	Lombard.....	Powell and Greenwich.....	.....	.....	P. McCardle.....	In progress.
" "	Crossing.....	Powell and Lombard.....	.....	.....	"	"
" "	" "	Mason and Taylor.....	.....	.....	John H. Shafer.....	(Ex.) In progress.
" "	Eddy	Taylor and Jones .....	.....	.....	George Dougherty.....	In progress.
" "	Pacific, N. side.....	Turk and Eddy.....	550	528 00	A. Rushmore.....	
" "	" "	Market and Second .....	.....	.....	George Kittredge & Co.	In progress.
" "	Intersection .....		.....	.....
		Totals.....	17,664	16,251 72		

CROSSWALKS AND CURBS.

Date.	Street.	Streets between.	Lineal feet.		Dollars.	Contractors.	Remarks.
			Crosswalks.	Curbs.			
1861.							
July 15.	Crossing.....	Jackson and Montgomery.....	288	56	\$397 71	James McHenry.....	
" "	" "	Kearny and Post.....	299	74	401 43	Emery & Bassett.....	
" 29.	" "	Kearny and Jackson.....	239	58	344 56	John Hart.....	
Aug. 5.	" "	Kearny and Washington.....	320	40	78 75	P. McCardle.....	
" "	Intersection.....	Market, Post and Montgomery	167	37	218 30	Rushmore & Co.....	
" 26.	Crossing.....	Vallejo and Powell.....	.....	.....	.....	J. Farley.....	Forfeited.
" "	" "	Mission and Third.....	.....	110	143 00	P. McCardle.....	Forfeited.
" "	" "	Bush and Battery.....	.....	.....	.....	Rushmore & Co.....	
Sept. 23.	" "	Battery and Pacific.....	297	.....	17 82	H. Ormerd.....	
" 30.	" "	Dupont and Sacramento.....	246	60	493 58	John Hart.....	*
Oct. 2.	" "	Pine and Sansome.....	.....	.....	.....	Daniel C. McGlynn.....	*
" "	" "	Howard and Fremont.....	.....	.....	.....	A. H. Houston.....	Not taken.
" "	" "	Third and Harrison.....	.....	.....	.....	P. McCardle.....	"
" "	" "	First and Folsom.....	.....	.....	.....	A. H. Houston.....	*
" "	" "	First and Howard.....	.....	.....	.....	"	Not taken.
" 14.	Fremont.....	Folsom and Howard.....	.....	.....	.....	"	Not taken.
" "	Commercial.....	Intersection of Dupont.....	47	.....	51 70	George Kittredge & Co.	
" 21.	Battery.....	California and Pine.....	.....	.....	.....	A. H. Houston.....	Not taken.
Nov. 4.	Polk's Alley.....	Intersection with Stockton...	35	.....	38 50	George Kittredge & Co.	
" "	Crossing.....	Bush and Montgomery.....	374	.....	665 76	D. B. Castree.....	
" 11.	" "	Mason and Clay.....	.....	.....	.....	John Hart.....	Not taken.
" 18.	Hawthorne.....	Folsom and Harrison.....	.....	.....	.....	A. H. Houston.....	"
" "	" "	Bush and Pine.....	.....	550	660 00	H. Ormerd.....	
" "	Crossing.....	Natoma and Second.....	88	75	201 80	George Kittredge & Co.	
" "	" "	Pine and Sansome.....	356	.....	391 32	"	
" "	Intersection.....	Kearny and St. Mark's Place.	38	23	73 79	"	

CROSSWALKS AND CURBS—Continued.

Date.	Street	Streets between.	Lineal Feet.		Dollars.	Contractors.	Remarks.
			Crosswalks.	Curbs.			
1861.							
Dec. 2.	Market	Opposite to Third	.....	.....	.....	George Kittredge & Co.	Not taken.
" "	Third	Opposite to Sherwood Place	.....	.....	\$34 87	"	
" "	"	Opposite to Hunt	.....	.....	34 87	"	
" "	"	Clay and Battery	.....	.....	144 00	J. Farley	
" "	"	Pacific and Kearny	.....	.....	263 25	"	
" "	"	Clay and Mason	.....	.....	.....	John Hart	Not taken.
" 13.	Crossing	Stockton and Vallejo	.....	.....	.....	Thos. H. Heaney & Co.	"
" "	"	Bush and Kearny	.....	.....	.....	J. J. Blanchard	*
" 16.	"	Broadway and Stockton	.....	.....	.....	John Farley	*
" 23.	"	Bryant and Third	.....	.....	.....	A. B. Lathrop	*
" 30.	"	Clay and Powell	.....	.....	.....	P. McCardle	*
" "	"	Clay and Kearny	.....	404	157 36	George Kittredge & Co.	Not taken.
" "	"	Union and Kearny	.....	.....	.....	Thomas Chase	
1862.							
Jan. 7.	"	Bush and Kearny	.....	276	309 12	Philip McCardle	(Ex.) Not taken.
" 27.	Broadway	Stockton and Powell	.....	.....	.....	"
" "	"	Dupont and Jackson	.....	242	266 20	"	
" "	"	Sansome and Montgomery	.....	990	990 00	D. B. Castree	*
" "	"	Bush and Sansome	.....	.....	.....	M. Clark	Not taken.
" "	"	Bush and Dupont	.....	.....	.....	George Kittredge & Co.	"
" "	"	Bush and Stockton	.....	.....	.....	"
" "	"	Union and Filbert	.....	.....	.....	W. P. McCardle	(Ex.) In prog's.
" "	"	Opposite Jessie	.....	43	68 52	George Kittredge & Co.	
" "	"	Summer and Montgomery	.....	45	79 12	"	
" 10.	Crossing	Mission and Third	.....	428	428 00	P. McCardle	*
" "	"	Battery and Pine	.....	.....	.....	"

Mar. 24.	Crossing, S. E. cor..	Battery and Sacramento .....	.....	.....	John Farley.....	Not taken.
April 14.	Crossing	First and Folsom .....	.....	.....	M. Heverin	*
" 21.	Hawthorne	Folsom and Harrison .....	.....	.....	C. West & Co.....	Not taken.
May 5.	Crossing.....	California and Montgomery .....	.....	.....	M. Heverin	*
June 2.	"	Jackson and Stockton .....	.....	.....	P. McCardle.....	In progress.
" 9.	"	Bush and Sansome .....	.....	.....	M. Heverin	"
" "	Battery	Broadway and Vallejo.....	.....	413	Sargent & Castree	(Ex.)
" 23.	Crossing	Battery and Vallejo .....	.....	.....	M. Heverin	In progress.
" "	"	Montgomery and Washington .....	.....	.....	A.G. Fowler.....	Corners compl't.
" "	"	Clay and Front.....	.....	.....	John Clark.....	Not taken.
" 30.	"	Powell and Lombard.....	.....	.....	P. McCardle.....	"
" "	"	Powell and Greenwich.....	.....	.....	" .....	"
" "	Intersection	Market and Second .....	.....	.....	George Kittredge & Co.	"
		Totals.....	4,509	2,548	\$7,778 70	

PAVING.

Date.	Street.	Streets between.	Square feet.	Dollars.	Contractors.	Remarks.
1861.						
July 15.	Crossing.....	Jackson and Montgomery	2,241	\$84 03	James McHenry.....	
" "	"	Kearny and Post.....	2,447	488 56	Emery & Bassett.....	
" 29.	"	Jackson and Kearny.....	1,676	333 74	John Hart.....	
Aug. 5.	"	Washington and Kearny.....	2,075	408 97	P. McCardle.....	Including 4 cesspools.
" "	Intersection	Market, Post & Montgomery	8,201	1,656 15	Rushmore & Co.....	
" 12.	Kearny	Clay and Washington.....	.....	.....	Blanchard & Corliss.....	Not taken.
" "	Battery	Clay and Washington.....	.....	.....	P. McCardle.....	P. O.
" 26.	Crossing.....	Vallejo and Powell .....	.....	.....	J. Farley	Forfeited.
" "	"	Bush and Battery.....	.....	.....	Rushmore & Co.....	"

PAVING. — Continued.

Date.	Street.	Streets between.	Square feet.	Dollars.	Contractors.	Remarks.
1861.						
Aug. 26.	Crossing	Commercial and Battery	1,908	\$76 32	J. Farley	P. O.
" "	" "	Commercial and Leidesdorff...	390	15 60	" "	
" "	" "	Battery and Montgomery	12,189	487 56.	" "	
Sept. 23.	California	Clay and Commercial	931	46 55	" "	
" "	Crossing	Montgomery and Kearny			A. H. Houston.....	Not taken.
" "	" "	Battery and Pacific	1,867	74 68	H. Ormerd	
" "	" "	Dupont and Sacramento	1,649	490 00	John Hart.....	
Oct. 14.	Fremont	Folsom and Howard.....			A. H. Houston.....	Not taken.
" "	Dupont, E. half	Opposite Commercial	632	156 42	George Kittredge & Co.	
" 21.	Battery	California and Pine			A. H. Houston.....	Not taken.
Nov. 4.	Stockton, E. half	Opposite Polk's Alley	582	177 07	George Kittredge & Co.	
" "	Crossing	Bush and Montgomery.....	2,308	530 84	D. B. Castree	
" "	" "	Mason and Clay.....			John Hart.....	Not taken.
" 11.	Hawthorne	Folsom and Harrison.....			A. H. Houston.....	"
" "	Kearny	Bush and Pine	8,341	1,566 73	H. Ormerd	
" "	" "	Natoma and Second	2,349	521 50	George Kittredge & Co.	
" "	Crossing	Opposite St. Mark's Place ..	535	136 05	" "	
" "	Kearny, W. half.....	Pine and Sansome.....	3,731	807 21	" "	
" "	Crossing	Clay and Battery	384	26 88	" "	
Dec. 2.	Crossing, S. half	Opposite to Hunt	1,032	238 89	" "	
" "	" "	Opposite to Sherwood Place...	894	208 53	" "	
" "	Market, S. side.....	Opposite to Third			John Clark.....	Not taken.
" "	Kearny	Clay and Washington	5,833	805 26	John Farley	
" "	Crossing	Pacific and Kearny	1,728	395 22	A. B. Lathrop.....	Not taken.
" 23.	" "	Bryant and Third			P. McCardle.....	In progress.
" 30.	" "	Clay and Powell.....			George Kittredge & Co.	
" "	" "	Clay and Kearny	1,980	79 20		

Dec. 30, 1862.	Crossing	Union and Kearny				Thomas B. Chase.....	Not taken.
Jan. 7.	"	Bush and Kearny.....	2,064	433 30		P. McCardle.....	
" 27.	Third	Harrison and Bryant.....				John Farley.....	Not taken.
" "	Broadway	Stockton and Powell.....				P. McCardle.....	(Ex.) Not taken.
" "	Crossing	Dupont and Jackson.....	1,670	334 00		"	
" "	Bush	Sansome and Montgomery ..	18,975	2,954 28		D. B. Castree.....	(Ex.) In progress.
" "	Stockton	Union and Filbert.....				W. P. McCardle.....	
" "	Second, W. side.....	Opposite Jessie	1,592	386 66		George Kittredge & Co.	
" "	Montgomery, W. side.....	Opposite Summer.....	459	131 48		"	
" "	Washington, N. side	Opposite Washington Place..	439	92 57		"	
" "	Crossing	Bush and Dupont.....				"	Not taken.
" "	"	Bush and Stockton				"	"
Feb. 10.	"	Battery and Pine.....	3,756	751 20		P. McCardle.....	
" "	"	Mission and Third.....	5,481	1,116 70		"	
" "	"	Mission and Second				"	
" "	Sutter	Dupont and Kearny.....	14,490	2,849 25		George Kittredge & Co.	*
April 14.	California	Montgomery and Kearny.....				G. W. Blasdell.....	(Ex.)
" 21.	Hawthorne.....	Folsom and Harrison				P. McCardle.....	P. O.
June 2.	Crossing	Jackson and Stockton.....				C. West & Co.....	Not taken.
" 9.	"	Bush and Sansome.....				P. McCardle.....	In progress.
" "	Battery	Broadway and Vallejo.....	7,935	1,681 35		M. Heverin	"
" 23.	Crossing	Battery and Vallejo.....				Sargent & Castree.....	(Ex.)
						M. Heverin	In progress.
		Totals.....	122,764	\$20,542 75			

BRICK SEWERS, CESSPOOLS, &c., (INCLUDING COVERS COMPLETE.)

Date.	Street.	Streets between.	Lineal feet. Sewers.	Dollars.	Contractors.	Remarks.
1861.						
July 15.	Pine.....	Montgomery and Sansome...	165	\$889 95	A. Rushmore.....	
" "	Crossing.....	Jackson and Montgomery		359 00	James McHenry.....	
" 31.	Market.....	First and Davis	502	3,145 66	Rushmore & Co.....	P. O.
Aug. 15.	Bryant.....	Second and Third.....	825	3,748 50	"	Not taken.
" "	Crossing.....	Second and Bryant.....			"	
" "	"	Third and Bryant.....	165	1,392 50	"	
" 26.	Battery.....	Clay and Commercial.....	119	670 10	J. Farley.....	
" "	Crossing.....	Vallejo and Powell.....	69	567 50	"	
" "	"	Commercial and Sansome...	69	455 72	"	
" "	"	Mission and Third.....	178	1,142 20	P. McCardle.....	
" "	"	Commercial and Battery	86	564 50	J. Farley.....	No warrant issued.
" "	"	Bush and Battery.....	69		Rushmore & Co.....	
" "	"	Commercial and Leidesdorff..	39	233 75	J. Farley.....	Not taken.
" "	"	Commercial and Montgomery			"	
" "	Commercial.....	Battery and Montgomery.....	657	4,007 70	"	
" "	Intersection.....	Bush and Market.....	72	364 32	"	
Sept. 9.	Bush.....	Market and Sansome.....	371	1,867 86	Rushmore & Co.....	
Oct. 2.	California.....	Montgomery and Kearny.....	414	1,926 70	P. McCardle.....	
" "	Crossing.....	First and Folsom.....			A. H. Houston.....	Not taken.
" "	"	First and Howard.....	124	1,302 47	"	
" "	"	Pine and Sansome.....	103	1,256 40	Daniel C. McGlynn.....	
" "	"	Broadway and Powell.....	46	241 85	Rushmore & Co.....	
" "	Howard.....	First and Fremont.....	275	1,490 60	A. H. Houston..	
" "	Crossing.....	Howard and Fremont.....	124	1,276 53	"	
" "	"	Third and Harrison.....			P. McCardle.....	Not taken.
" "	Third.....	Harrison and Bryant.....	550	2,832 90	"	

Oct.	2.	Broadway	Powell and Mason	412	2,052 47	Rushmore & Co.....	Not taken.
"	7.	First.....	Harrison and Folsom.....	552	2,719 02	Lewis Merrill.....	"
"	"	"	Howard and Folsom.....	550	2,790 32	Daniel C. McGlynn.....	"
"	14.	Kearny	Washington and Jackson.....	275	1,296 20	Lewis Merrill.....	
"	"	Washington Place..	Washington and Jackson.....	275	1,809 30	W. P. McCardle.....	
"	28.	Crossing	Bush and Sansome.....	69	429 63	J. J. Blanchard.....	
Nov.	4.	"	Bush and Montgomery	91	803 85	D. B. Castree.....	
Dec.	2.	Crossing, S. half.....	Clay and Battery	24	164 00	John Farley.....	
"	13.	Stockton	Broadway and Vallejo	275	1,381 20	Lewis Merrill.....	
"	"	"	Montgomery and Kearny.....			Rushmore & Co.....	Not taken.
"	"	"	Stockton and Vallejo			Thos. H. Heaney & Co..	"
"	"	"	Dupont and Stockton.....			Lewis Merrill.....	"
"	"	"	Bush and Kearny.....	55	763 70	J. J. Blanchard.....	
"	"	"	Pacific and Kearny.....		548 00	J. Farley.....	Not taken.
"	"	"	Kearny and Dupont.....			Lewis Merrill.....	
"	"	"	Montgomery and Kearny.....	412	2,116 20	G. W. Blasdel.....	
"	16.	Crossing	Broadway and Stockton	69	796 20	John Farley.....	
"	23.	Clay	Powell and Mason.....			William Fitzpatrick...	Not taken.
"	30.	Crossing	Clay and Powell.....	118	1,177 00	P. McCardle.....	Not taken.
"	"	"	Union and Kearny.....			Thomas Chase.....	Not taken.
"	"	"	Clay and Kearny.....		266 00	George Kittredge & Co.	Not taken.
"	"	"				Morris Herring.....	Not taken.
"	"	Trinity Alley.....				P. McCardle.....	Not taken.
1862.						"	
Jan.	27.	Crossing	Dupont and Jackson.....	70	946 00		
"	"	Clay	Powell and Mason.....			"	
Feb.	10.	Crossing	Battery and Pine.....	103	1,151 50	"	
Mar.	24.	Trinity Alley.....	Bush and Sutter.....	309	861 37	D. B. Castree	Not taken.
"	"	Jackson	Dupont and Stockton.....			John Farley.....	Not taken.
"	"	"				John Farley and	
"	"	"	Dupont and Stockton.....	419	2,114 82	B. Kenney & Co.....	
April	14.	Crossing	First and Folsom	169	1,419 62	Michael Heverin	
"	28.	California	Montgomery and Sansome	69	395 66	P. McCardle.....	
May	5.	Crossing	California and Montgomery...	104	1,143 90	M. Heverin	

BRICK SEWERS, CESSPOOLS, &c.—Continued.

Date.	Street.	Streets between.	Lineal feet. Sewers.	Dollars.	Contractors.	Remarks.
1862.						
May 26.	Powell.....	Pacific and Jackson.....	275	\$1,385 35	E. Fanning.....	
" "	Pine.....	Battery and Sansome.....			George D. Nagle.....	In progress.
" "	Third.....	Mission and Howard.....	550	2,937 50	"	
" "	Third, W. half.....	Opposite Everett.....	41	244 87	"	
June 23.	Crossing.....	Broadway and Larkin.....			F. D. Dunn.....	In progress.
" "	"	Powell and Lombard.....			P. McCardle.....	"
" "	Powell.....	Lombard and Greenwiche.....			"	"
" "	"	Greenwich and Filbert.....			"	"
" "	Crossing.....	Powell and Greenwiche.....			"	"
" "	Market.....	Second and Battery.....			George Kittredge & Co.	"
" "	"	Opposite Second.....			"	"
Feb. 10.	Crossing.....	Mission and First.....		273 70	J. J. Blanchard.....	Repairing.
" "	"	Mission and Second.....		164 50	George Kittredge & Co.	"
		Totals.....	10,308	\$61,915 59		

REDWOOD SEWERS.

Date.	Street.	Streets between.	Lineal feet.	Dollars.	Contractors.	Remarks.
1861.						
July 15.	Bryant	Third and Fourth.....	788	\$2,372 35	G. W. Elasdell.....	
" "	Harrison	Third and Fourth.....			James McHenry	Not taken.
Aug. 12.	Crossing	Fourth and Harrison			John Farley	"
" "	"	Fourth and Bryant.....	83	265 13	"	
" 26.	Seventh.....	Howard and Folsom.....			F. L. Parker.....	(Ex.) Not taken.
Sept. 23.	California	Drumm and Davis.....	275	821 20	A. B. Lathrop	(Ex.)
Oct. 2.	Howard	Fremont to outlet into the bay	275	986 20	A. H. Houston.....	
1862.						
Mar. 24.	Crossing.....	Fifth and Harrison	185	436 75	J. D. Nash.....	P. O.
May 12.	Everett	Third and Fourth			Wm. H. Swift	In progress.
		Totals.....	1,606	\$4,881 63		

Total amount of work completed within the year, embraced in this Report, without any regard to the date of the award.

		Cost of work.
Grading—No. cubic yards.....	979,643	\$226,788 85
Planking—No. 1000 feet.....	1,721,310	52,235 91
Paving—No. square feet.....	122,764	20,542 75
Macadamizing—No. square feet.....	29,417	1,436 75
Sidewalks—No. front feet.....	16,806	15,443 36
Brick Sewers, Cesspools, &c.—No. lineal feet Sewers.....	10,308	61,915 58
Redwood Sewers—No. lineal feet.....	1,606	4,942 63
Crosswalks and Curbs—No. lineal feet Curbs, 1,745; No. lineal feet Crosswalks	4,479	6,327 95
Piling and Capping—No. Piles, 83; No. feet Caps.....	771	2,628 22
Total.....		\$392,262 01



APPENDIX
 TO
MUNICIPAL REPORTS
 OF
1861-62.

In the foregoing pages there is presented so full a history of the operations and condition of the various Departments of the City and County Government for the fiscal year ending June 30th, 1862, that but a brief space will be devoted to a comparison with the expenditures of preceding years, with reference to which it should be borne in mind that so rapid has been the growth of San Francisco in population and wealth, and so meagre in many respects are the official records of early years that no perfect or full comparative statement can be compiled.

The records of the local government prior to 1850 unfortunately are very imperfect, and but little valuable information can be derived from them in regard to the expenditures of that period. From a report of Benj. L. Berry, City Controller in 1850, there is obtained the following statement of expenditures made by authority of

THE AYUNTAMIENTO,

From August 1st, 1849, to May 8th, 1850.

For repair and construction of various	
Streets and Landing Places.....	\$97,952 06
For construction of Pacific Street	
Wharf	29,189 13

<i>Carried forward.....</i>	<i>\$127,141 19</i>

<i>Brought forward</i>	\$127,141	19
For construction of Market Street Wharf.....	9,354	15
For construction of California Street Wharf.....	18,832	44
For Hospital Expenses under administration of Doctors Melhado and Smith.....	66,973	66
For expenses of Cemetery.....	12,554	25
For expenses of City Prison.....	12,581	85
For expense of the Fire Department..	19,925	25
For Police Department.....	64,252	55
For commissions on sales of City Lots	17,994	78
For expenses of Courts (including purchase of the Graham House)...	187,974	67
For Public Printing.....	12,686	60
For salaries of Public Officers.....	18,823	32
For Counsel Fees and Contingent Expenses.....	41,976	17
For survey of the City.....	22,922	64
For collection of Licenses.....	3,663	00
For rent of Public Offices.....	9,290	00
For contingent expenses of Treasurer's Office.....	346	97
For contingent expenses of Alcalde's Office	678	80
For contingent expenses of Controller's Office.....	613	84
For contingent expenses of Surveyor's Office	191	69
For contingent expenses of Ayuntamiento	1,081	50
Total		\$649,859 82

THE EXPENDITURES of the City and County Governments under charters from May 8th, 1850, to June 30th, 1856, were—

<i>Carried forward</i>	\$649,859 82
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<i>Brought forward</i>	\$649,859 82
From May 8th, 1850, to June 30th, 1851.....	\$1,813,447 00
For fiscal year 1851-52.....	456,332 00
For fiscal year 1852-53.....	1,009,029 00
For fiscal year 1853-54.....	1,831,825 00
For fiscal year 1854-55.....	2,646,190 00
For fiscal year 1855-56.....	856,120 00
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Total.....	\$8,612,943 00

Under the consolidated government of Justices of the Peace, July 1st to Nov. 14th, 1856, and subsequently the Board of Supervisors, until June 30th, 1862, the expenditures were—

For fiscal year 1856-57.....	\$353,292 00
For fiscal year 1857-58.....	366,427 00
For fiscal year 1858-59.....	480,895 00
For fiscal year 1859-60... ..	745,014 00
For fiscal year 1860-61.....	579,131 00
For fiscal year 1861-62.....	591,656 00
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Total for six years.....	\$3,116,415 00

Adding to the foregoing the amount paid in liquidation of the Bonded Debts contracted, or Bonds issued for indebtedness existing prior to 1856, (with the exception of \$77,500 of School Bonds,) \$2,471,153 00

Also the amount paid to the State of California, (including \$19,051 25 to the credit of the State at the close of the fiscal year,).....\$2,689,100 00

And there is presented an aggregate of.....\$17,539,470 82 paid for the support of the local and State Government in twelve years and eleven months, viz.: from August 1st, 1849, to July 1st, 1862, to which if there be added the sums received by City and County Officers for fees allowed by law prior to

July, 1861, the aggregate will not fall much short of *Twenty Millions of Dollars*.

In the expenditures of 1860 to 1862, there is included the sum of \$134,036 paid for the purchase of School Lots and the erection of School Houses, viz. : in 1859-60, \$38,568 ; 1860-61, \$61,598 ; and 1861-62, \$32,880, and the sum of \$145,000 paid in settlement of judgment debts and claims of former years, of which \$130,000 was paid in fiscal year 1859-60.

THE REVENUE of the City and County for the fiscal year, (exclusive of payments by the State for School Apportionment and Assessment Expenses,) amounted to \$1,163,750 59, as follows :—

From Taxes.....	\$857,482 40
“ Licenses.....	132,278 11
“ Fees.....	95,071 85
“ Fines of Courts.....	28,252 05
“ Harbor Dues.....	16,913 05
“ Wharf and Ground Rents.....	11,187 41
“ Sale School Bonds.....	11,960 00
“ Poll Taxes.....	3,033 00
“ Interest on Loans.....	6,976 62
“ Sundries.....	596 10
	<hr/>
	\$1,163,750 59
Adding to which the amount collected for the State of California.....	303,526 02
	<hr/>
There is a total of.....	\$1,467,276 61

By the Act of May 18th, 1861, all amounts received from licenses on wheeled vehicles were directed to be set apart to the Street Department Fund, under which provision the sum of \$7,132, received during the fiscal year, was thus placed. The adoption of a system of reduced rates, combined with increased efficiency in collections, has considerably increased the revenue from that source. The total of Municipal Licenses collected amounted to \$29,167, against \$23,179 in the preceding year.

THE PAYMENTS TO THE STATE OF CALIFORNIA by the City and County for twelve years have been as follows:—

FISCAL YEARS.	PROPERTY TAXES.	POLL TAXES.	LICENSES, &C.	STAMPS.	TOTAL.
1850-51.	\$95,879	\$2,220	\$38,904	.....	\$137,003
1851-52.	78,675	2,180	21,665	.....	102,520
1852-53.	61,218	11,833	20,532	.....	93,583
1853-54.	188,659	3,828	17,852	.....	210,339
1854-55.	179,617	3,800	108,479	.....	291,896
1855-56.	168,588	.....	11,431	.....	180,019
1856-57.	119,572	4,907	22,480	.....	146,959
1857-58.	224,359	3,640	54,323	\$39,751	322,073
1858-59.	181,471	2,325	28,456	94,216	306,468
1859-60.	192,198	1,826	33,000	90,409	317,433
1860-61.	200,574	4,325	32,418	39,964	277,281
1861-62.	239,561	8,075	27,653	28,237	303,526
	\$1,930,371	\$48,959	\$417,193	\$292,577	\$2,689,100

The total payments from all the counties in the State for the year ending Dec. 14th, 1861, into the State Treasury, amounted to \$1,095,020. (See Statutes of 1862, page 648.) The proportion paid by San Francisco amounting to nearly three-tenths of the State Revenue.

In the amount paid for Poll Taxes there is included the sum of \$3,600 for Federal Poll Taxes, which will be increased by the 15th of December to the vicinity of \$30,000.

The collection of State and County Poll Taxes for the current year will largely exceed that of any year since 1852. The total receipts from this source in the year 1862 will amount to more than \$20,000.

THE RATES OF TAXATION by which the revenue has been derived have been for—

FISCAL YEARS.	FOR STATE.	FOR CITY.	FOR COUNTY.	ANNUAL RATES.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1850-51.....	... 50	1 00	50	2 00
1851-52.....	... 50	2 45	1 15	4 10
1852-53.....	... 30	2 45	1 66 $\frac{1}{2}$	4 41 $\frac{1}{2}$
1853-54.....	... 60	2 00	1 28 $\frac{1}{2}$	3 88 $\frac{1}{2}$
1854-55.....	... 60	2 15	1 10 $\frac{1}{2}$	3 85 $\frac{1}{2}$
1855-56.....	... 70	2 33 $\frac{1}{3}$	82 $\frac{1}{2}$	3 85 $\frac{5}{6}$
1856-57.....	... 70	1 60		2 30
1857-58.....	... 70	1 60	The City and	2 30
1858-59.....	... 60	1 85	County	2 45
1859-60.....	... 60	2 56 $\frac{9}{10}$	Consolidat'd	3 16 $\frac{9}{10}$
1860-61.....	... 60	2 25		2 85
1861-62.....	... 62	2 25	War Tax.	2 87
1862-63.....	... 62	1 97 $\frac{1}{2}$	15	2 74 $\frac{1}{2}$

The authorized tax of 1862-63 for City and County purposes was \$2 30. A reduction of 32 $\frac{1}{2}$ cents having been made in the tax levy by the Board of Supervisors.

THE VALUATIONS of Real Estate and Personal Property were—

FISCAL YEARS.	REAL ESTATE.	IMPROVEMENTS.	PERSONAL PROPERTY.	TOTAL ANNUAL AMOUNTS.
1850-51.	\$16,849,054	Included	\$4,772,160	\$21,621,214
1851-52.	11,141,463	in	2,875,440	14,016,903
1852-53.	15,676,356	Personal.	2,805,381	18,481,737
1853-54.	17,889,850	\$6,158,300	4,852,000	28,900,150
1854-55.	19,765,285	9,159,935	5,837,607	34,762,827
1855-56.	18,607,800	8,394,925	5,073,847	32,076,572
1856-57.	17,827,617	8,345,667	4,194,970	30,368,254
1857-58.	15,576,545	7,394,296	12,426,335	35,397,176
1858-59.	13,554,565	5,946,585	11,224,800	30,725,950
1859-60.	14,172,235	6,523,985	9,323,002	30,019,222
1860-61.	25,148,885	Included in	10,818,614	35,967,499
1861-62.	31,871,897	Real Estate.		
		“	9,973,222	41,845,119
		Mortgages.		
1862-63.	36,975,250	13,900,208	15,655,750	66,531,208

THE ASSESSMENTS in each of the Twelve Districts have been as follows :—

Fiscal years.....	VALUATIONS.		
	1860-61.	1861-62.	1862-63.
First District.....	Real Estate. \$1,381,405	\$1,416,704	\$1,324,780
Second District....	" 2,177,655	2,187,223	2,374,191
Third District.....	" 2,404,600	4,256,150	4,119,700
Fourth District....	" 1,837,290	2,041,835	2,082,465
Fifth District.....	" 4,666,500	5,408,350	5,233,750
Sixth District.....	" 1,461,050	1,685,525	1,706,200
Seventh District...	" 1,800,150	2,493,600	3,288,125
Eighth District....	" 1,277,295	1,832,325	2,686,311
Ninth District.....	" 2,272,175	3,092,405	3,811,970
Tenth District.....	" 3,297,975	4,742,490	6,512,130
Eleventh District..	" 1,572,790	2,715,290	3,245,596
Twelfth District ...	" -	Included in 11th Dist.	Included in 11th Dist. 590,032
* Total Real Estate.....	25,148,885	31,871,897	36,975,250
Add Personal Property.....	10,818,614	9,973,222	15,655,751
" Mortgages .....	.....	.....	8,152,356
" Supple'y Book Mortgages.....	.....	.....	5,747,851
	\$35,967,499	\$41,845,119	\$66,531,208

In addition to the amount of the Personal Tax List assessed in pursuance of the Act approved March 18th, 1862, the Assessor is allowed until the last Saturday in October to specially assess any property which shall not be on the regular list returned to the Board of Equalization on the first Monday in June. Under this provision of the Act of May 9th, 1862, a supplementary book, composed mostly of mortgage valuations, has been made up, the footing of which amounts to \$5,747,851, increasing the mortgage assessments to nearly fourteen millions of dollars, and making the total assessment roll of 1862-63, sixty-six million five hundred and thirty-one thousand two hundred and eight dollars.

* NOTE.—Some variations remain to be corrected hereafter in the valuations of 1862-63, arising from adjustments made by the Board of Equalization, not, however, changing the aggregate amount.

THE INDEBTEDNESS of the City and County at the close of the fiscal year was, for Bonds

ISSUED IN	BY THE	PAYABLE IN	ANNUAL RATES.	ANNUAL SINK'G FUND	IN CIRCU- LATION.
1851...	City	1871	10 per ct.	\$50,000	\$1,354,300
1854...	School	1865	7 "	5,000	43,000
1854...	Fire.....	1866	10 "	16,666	178,500
1855...	City	1875	6 "	In 1865	329,000
1858...	City and Co.	1888	6 "	In 1867	1,134,500
1860...	School	1870	10 "	5,000	65,000
1861...	School	1870	10 "	2,500	22,500
Total.....					\$3,126,800

Adding to this the judgment debt, as per Auditor's Report, page 39—(for detailed statement of City Slip Suits still pending, see Report of the City and County Attorney, page 107,)*..... 1,304,000

And the total is \$4,430,800

It may be noted in connection with the foregoing, that under the Act of the Legislature approved April 19th, 1861, authorizing the issue of \$300,000 in 7 per cent. Bonds for the subscription of the City and County to the capital stock of the San Francisco and San Jose Railroad Company, \$90,000 of these Bonds were issued soon after the close of the fiscal year, and the balance will undoubtedly be issued within a few months succeeding, as called for by the company, under the terms of the Act authorizing the subscription.

Having thus briefly presented an Exhibit of the Expenditures of San Francisco during the past thirteen years, and her present revenue and indebtedness, it will be seen by reference to the Treasurer's Report, page 106, that the Cash Balance at the

* NOTE.—Since the City and County Attorney's Report was in type, Messrs. J. W. Dwinelle, J. P. Hoge, Eugene Casserly and Hall McAllister have been retained by the city as special counsel to contest the suits still pending, and judgments rendered in the slip cases.

credit of the City and County, at the close of the fiscal year, was.....	\$367,781 88
Adding to which the Loans outstanding belonging to Sinking Funds.....	33,200 00
And the Total is	\$400,981 88
From this there is to be deducted the audited demands outstanding June 30th, amounting, as per Auditor's Report, page 30, to.....	49,896 49
And the actual Surplus is.....	\$351,085 39
Of this there is set apart for the redemption of Fire and School Bonds, (see p. 53,) \$93,157 19, leaving an actual unappropriated balance of \$257,928 20, in which, however, is included the balances of several Funds not transferable to the General Fund, leaving the balance of that Fund about \$210,000 00.	
In addition to the net balance in the City Treasury, there was in the hands of the Commissioners of the Funded Debt, as per their report, page 100,	\$409,036 01
Presenting a total of resources of.....	\$760,121 40
or nearly twenty-five per cent. of the total bonded indebtedness of the City and County at the close of the Fiscal Year.	

By examining the estimates of the City and County Auditor, page 77, it will be observed that the surplus will be largely increased during the present Fiscal Year. It is therefore evident that unless some unusual or extra expenditure shall be authorized by Legislative enactment at the ensuing session, the available means in the City Treasury, added to the balance in the hands of the Commissioners of the Funded Debt, will, on the first day of July, 1863, considerably exceed *one million of dollars*.

That the surplus in the City Treasury, which is so much in excess of the amount required to meet the current expenses of the Municipal Government, has been caused in a great measure by the increased valuations of property, is apparent. It has been suggested by the Assessor (page 98) that this may be pre-

vented in future by making the Tax Levy after the Assessment Roll has been completed.

The present healthful financial condition of San Francisco, as shown by the Exhibit presented, so far as it indicates the early payment of her indebtedness, should be gratifying to her citizens, and will undoubtedly lead to continued reductions in the rates of taxation of succeeding years.

The Assessment Roll, which has been carefully listed by the Officer charged with that duty, in the aggregate amount largely exceeds that of the preceding year. It may be advanced that some diminution should be expected in property valuations in districts where a marked rise is apparent.

That temporary fluctuations will occur, is probable ; but that at the present time the footing of the Real Estate List is from twenty-five to thirty per cent. less than the average market value, is undoubtedly true.

That from the continuance of the Civil War now pressing heavily upon the energies and resources of the country, San Francisco may be called upon to bear her proportion of increased taxation is not unlikely, but, that this will be cheerfully done by her citizens, is shown in their generous and munificent contributions but recently made and now making to aid in maintaining the integrity of the Union.

It is manifest that her prominence among her sister cities is barely commencing. By the passage of the Pacific Railroad Bill at the last session of Congress an unmistakable guarantee was furnished of her future wealth and position. But a very few years will elapse until her Assessment Roll must be computed by hundreds of millions. The extraordinary development of the mineral wealth of the Pacific slope is rapidly adding to her resources. The large and continuous influx by immigration is fast swelling the number of an active and enterprising interior population, which looks to her as the great commercial depot of export and supply. It requires a bold pen to attempt to limit her prospective wealth and importance or to portray her future destiny.

STREET EXPENDITURES.

Under the different charters previous to May 4, 1855, it was provided that two thirds of the expense of the construction and repairs of Streets should be borne by property owners within the chartered limits. The exact proportion of the expense to be borne by the City was not expressly defined, except that the City was prohibited from bearing more than one-third of the cost in any case, the Common Council having the power to assess the whole expense to the property owners or to provide that the City should pay a certain portion less than one-third. In the workings of that system extravagant expenditures were incurred; the cost of materials and the price of labor were high; the city finances, already disordered, were placed in a more unsettled condition; constant litigation was entailed, and the system proved unsatisfactory to all parties; out of it, in a great measure, grew the method of paying in warrants or scrip, by which the city credit was debased to a state of bankruptcy. Contractors were paid in scrip at the market value, and the paper of the city was frequently issued to them at two and three times the cash value of the work done. Under the working of a system so pernicious it cannot be wondered at that the expenditures were enormous.

The assessments for street work in 1851 amounted to \$828,-170 73, of which there was paid by the City \$276,056 90, and in 1853 to \$800,000, of which \$127,643 was paid by the City.

In 1854-55, when the city expenditures were swollen to \$2,646,190, the sum of \$909,948 was paid or issued in warrants for street work.

By the more restrictive charter of 1855, it was provided that no portion of the expense of opening or repairing streets should be chargeable to the City except at intersections and street crossings; the amount thus paid was \$26,014. From 1855 to 1856 no accurate record of street assessments appears to have been preserved; the contracts in many cases were taken by the property owners or performed under their immediate supervision.

In contrast with the foregoing, the assessments for street work for the six years subsequent to the passage of the Consoli-

dation Act are shown in the following table, in regard to which it may be observed that the work of the last few years has been of a far more permanent and comparatively expensive character than formerly — for instance, heavy cutting in grading, stone-paving and curbing and the construction of brick sewers, instead of planking and wood sewers in preceding years.

Exhibit of Street Assessments, 1856-62.

YEARS.	CITY.	PROPERTY OWNERS.	TOTAL.
From Nov. 14, 1856, to Nov. 15, 1857,	\$ 605	\$57,938	\$58,543
From Nov. 15, 1857, to Nov. 15, 1858,	4,312	40,296	44,608
From Nov. 15, 1858, to Nov. 15, 1859,	5,632	86,585	92,217
From Nov. 15, 1859, to June 30, 1860,	25,269	141,033	166,302
From July 1, 1860, to June 30, 1861,	12,205	189,627	201,832
From July 1, 1861, to June 30, 1862,	11,687	380,577	392,264
	\$59,710	\$896,056	\$955,766

The actual sums paid by property owners will be somewhat less than shown by the above table, owing to the fact that in many instances contracts were called in by them, and the work performed at less than the awarded rates.

For detailed information in regard to contracts given out, and description of the work performed, see Report of the Superintendent of Streets and Highways, pages 221 to 246.

STREET GRADES.

In accordance with the provisions of the Act to establish the lines and grades of streets in the City and County, approved April 25th, 1862, the Board of City Engineers was organized on the 8th of May ensuing, and during the brief time which has since elapsed has been engaged in the labor of re-surveying the City.

In the recommendations thus far made to the Board of Supervisors, there have been the changes of a number of official grades within the former chartered limits.

Among these has been the proposed general change of the grades of the southern part of the city, a measure which, if

carried out, it is believed, will eventually result in an improvement of a highly important and desirable nature, and by a moderate elevation of the grades of some portions secure proper drainage, and ultimately greatly add to the value of property in that section of the City.

Other important changes have been recommended, which are now awaiting the approval or disapproval of a majority of the property owners interested before coming up for consideration and final action by the Board of Supervisors.

In addition to the powers conferred upon the Board of Engineers relating to the change of official grades, there is the important one of establishing the grades of the streets in the Western Addition and in the districts where grades have not heretofore been established; upon this but little has been done.

CITY WHARVES.

The principal landing places and street terminations upon the water front were leased by the City authorities in 1850 to companies for a term of years, conditional upon the payment by each of a per centage of their gross receipts and the surrender of the premises at the expiration of the leases. Under the provisions of the Act of the Legislature of May 1st, 1851, the City conveyed to the Commissioners of the Funded Debt the wharves then constructed, by whom the leases to expire in 1863 were renewed in January, 1861, to continue until May, 1871, upon the monthly payment of ten per cent. of their gross receipts from wharfage and dockage, and all City and State Taxes.

The wharves thus transferred were Broadway, Market, Pacific, California, and Taylor street, of which, from the extension of the City Front, California street became merged in Market street, and Taylor street having proved useless for commercial purposes, was abandoned by the lessees.

The total receipts by the Fund Commissioners from the remaining wharves, as furnished by William Hooper, Esq., Secretary of the Board, have been, to June 30th, 1862, as follows:—

Broadway.	Market.	Pacific.	Total.
\$16,195 67	\$35,891 48	\$47,653 43	\$99,740 88

Subsequent to 1851 various wharf franchises were granted by the Common Council, all conditioned upon the payment of monthly rentals to the city. In the disordered state of the finances which ensued, and the numerous suits instituted against the city in 1854 and 1855, many of the wharf companies became delinquent, or the amounts due by them were attached by city creditors. In October, 1858, a compromise was effected in pursuance of a resolution of the Board of Supervisors, by which indebtedness of the City and County amounting to \$52,600 held by several of the companies, was surrendered by them in settlement of arrears, leaving, however, amounts due by other companies still unsettled. By the terms of the compromise the city agreed to receive ten per cent. upon the gross receipts of the several companies in lieu of monthly rents until the termination of the leases, which expire in, 1863 the companies also paying the State and County Taxes.

The revenue derived by the City Treasury for four years from the wharves referred to since the compromise, commencing July 1st, 1858, has been —

Clay.	Wash'ton.	Jackson.	Mission.	Folsom.	Vallejo.	Total.
\$7,573	\$4,955	\$6,483	\$8,643	\$8,060	\$9,555	\$45,269

There are a number of other wharves which are illegally collecting wharfage and depriving the city of her dues, in regard to which reference is made to the report of the City and County Attorney to the Board of Supervisors, March 2d, 1861.

THE CITY HOSPITAL.

It is generally admitted that the buildings at present occupied for Hospital purposes are inadequate for the growing requirements of the city. The number of inmates of the institution has rapidly increased during the past three years, the average having been 236 for the year 1861-62, against 176 in 1860-61, and 160 in 1859-60. The number of patients remaining at the close of the fiscal year was 237, being considerably less than the number provided for during the winter months, when the disastrous floods which visited a large portion of the State deprived

many persons of their homes, and largely added to the number of those who sought charitable aid.

The following is a statement of the expense of maintaining the Hospital during the past nine years :—

1853-54, Hospital Expenses.	\$213,364
1854-55, " "	278,328
1855-56, " "	89,478
1856-57, " "	40,360
1857-58, " "	43,880
1858-59, " "	37,653
1859-60, " "	38,591
1860-61, " "	36,386
1861-62, " "	39,292
	\$827,332

In addition to the above, the sum of \$20,131 was expended in fiscal years 1860-61 and 1861-62 for repairs to the City and County Hospitals, and the erection of more commodious buildings for the Small Pox Hospital in the winter of 1861-62.

THE PUEBLO LANDS.

More than ten years have elapsed since the Petition of the City of San Francisco asking the confirmation of her right to an area of four leagues square was filed before the Board of Commissioners to ascertain and settle land claims in the State of California.

A favorable decision was rendered by that body on the 21st of December, 1854, but by which the boundaries were described so as only to include three instead of the four leagues claimed. The city appealed from the decree of the Land Commissioners, as did also the United States. The latter appeal was subsequently withdrawn, and the case on the part of the city continued in the United States District Court, where it is now being prosecuted by special counsel recently engaged by Resolution of the Board of Supervisors.

PUBLIC SQUARES

Belonging to the City and County, with their location and dimensions.

Names.	Between what streets located.	Acres.	Hund'ths.
Alta Square.....	Scott, Clay, Steiner and Pacific.....	12	69
Alamo Square.....	Hayes, McAllister, Steiner and Scott.	12	69
Buena Vista Park.....	Alta, Utah, Vermont and Napa.....	4	41
Columbia Square.....	Folsom, Sixth, Harrison and Seventh.	3	47
Franklin Park.....	Centre, Hampshire, Santa Clara and Jersey.....	4	41
Hamilton Square.....	O'Farrell, Scott, Post and Steiner.....	12	69
Hospital Lot.....	Ridley, Scott, Waller and Steiner.....	8	65
Jackson Park.....	Mariposa, Carolina, Santa Clara, and Arkansas.....	4	41
Jefferson Square.....	Tyler, Eddy, Laguna and Gough.....	12	69
Lafayette Park.....	Sacramento, Gough, Washington and Laguna.....	12	69
Lobos Square.....	Chesnut, Laguna, Webster and Bay..	12	69
Portsmouth Square.....	Clay, Brenham Place, Washington and Kearny.....	1	38
Triangular Park.....	Mission, Ridley and Brady.....	2	29
Union Square.....	Stockton, Post, Powell and O'Farrell.	2	60
Washington Square....	Powell, Union, Stockton and Filbert.	2	60
Yerba Buena Park.....	Market, Larkin and McAllister.....	17	09
Total area.....		117	45

SCHEDULE OF OFFICERS OF CITY AND COUNTY GOVERNMENT,

Whose Salaries are paid from the Treasury, 1862.

NAMES.	OFFICES.	HOW APPOINTED.	FEES, OR PER DIEM.	Annual compensation.
H. F. Teschemacher...	{ Mayor and ex-officio President Board } of Supervisors.	Elective	.....	\$3,000
Chas. L. Wiggin.....	Mayor's Clerk.....	By Mayor.....	.....	1,200
Henry M. Hale.....	Auditor.....	Elective.....	.....	4,000
J. P. Pettee.....	Auditor's Clerk.....	By Auditor.....	.....	1,200
Jos. S. Paxson.....	Treasurer.....	Elective.....	.....	4,000
R. C. Paxson.....	Deputy Treasurer.....	By Treasurer.....	.....	2,100
A. T. Harris.....	"	"	.....	1,200
H. C. Simons.....	"	"	.....	600
Chas. Neff.....	License Notice Server.....	"	.....	600
E. H. Washburn.....	Tax Collector.....	Elective.....	.....	4,000
Jas. Kellogg.....	Deputy Tax Collector.....	By Tax Collector.....	.....	2,400
W. R. Wheaton.....	"	"	.....	2,100
Robert O. Oakley.....	Clerk of Tax Collector.....	"	6 months, @ \$150.....	900
Richard S. Clark.....	"	"	6 months, @ \$150.....	900
Jas. N. Hume.....	"	"	5 months, @ \$150.....	750
H. N. Squire.....	"	"	5 months, @ \$150.....	750
O. D. Squire.....	"	"	5 months, @ \$150.....	750
Thos. Young.....	County Recorder.....	Elective.....	.....	4,000
T. R. Morgan.....	Deputy Recorder.....	By Recorder.....	.....	2,100
G. H. Russell.....	Clerk of Recorder.....	"	12 cents per folio.....	.....
J. E. Aschcomb.....	"	"	"	.....
E. Bonnell.....	"	"	"	.....
R. D. Blauvelt, Jr.....	"	"	"	.....
W. P. Merriam.....	"	"	"	.....

SCHEDULE OF OFFICERS, &c.—Continued.

NAMES.	OFFICES.	HOW APPOINTED.	FEES, OR PER DIEM.	Annual compensation.
F. W. Gross.....	Clerk of Recorder.....	By Recorder.....	12 cents per folio.....	.....
John McQuade.....	“	“	“	.....
J. F. Sears .....	“	“	“	.....
T. Penniman, Jr.....	“	“	“	.....
E. Kower.....	“	“	“	.....
A. F. Norring.....	Porter Recorder's Office.....	“	.....	900
Washington Bartlett..	County Clerk.....	Elective.....	.....	4,000
Samuel L. Lupton.....	Deputy Clerk.....	By County Clerk.....	.....	2,100
Chas. S. Capp.....	“	“	.....	2,100
Columbus Bartlett.....	“	“	.....	2,100
Wm. R. Satterlee.....	“	“	.....	2,100
John Hanna.....	“	“	.....	2,100
William Harney.....	Assistant Clerk.....	“	.....	1,800
Beverly C. Duer.....	“	“	.....	1,800
Lewellyn J. Lee.....	“	“	.....	1,800
A. J. Jeghers.....	Copying Clerk.....	“	6 cents per folio.....	.....
H. W. Spencer.....	“	“	“	.....
C. C. Webb.....	Assessor.....	Elective.....	.....	4,000
Wm. Stanwood.....	Deputy Assessor.....	By Assessor.....	1 year.....	1,800
H. N. Squire.....	“	“	6 months.....	900
B. Shellard.....	“	“	5 months.....	750
O. V. Sawyer.....	“	“	4 months.....	600
Lewis Peck.....	“	“	3 months.....	450
E. C. McComb.....	“	“	3 months.....	450
Chas. L. Wiggin.....	“	“	3 months.....	450
THE COURTS—				
Maurice C. Blake.....	County Judge.....	Elective.....	.....	5,000

Martin W. Lamb.....	Associate Justice.....	Elective.....	\$5 per day, or.....	600
Geo. W. Fisher.....	".....	".....	\$5 per day, or.....	600
Samuel Cowles.....	Judge Police Court.....	By Board Supervisors.....	.....	4,000
John H. Titcomb.....	Clerk of Police Court.....	Elective.....	.....	2,400
*Nathan Porter.....	District Attorney.....	By Board Supervisors.....	.....	4,000
P. W. Shephard.....	Prosecuting Attorney.....	By District Attorney.....	.....	3,000
H. B. Congdon.....	Clerk of District Attorney.....	Elective.....	.....	900
John H. Saunders.....	City and County Attorney.....	By City and Co. Attorney.....	.....	900
H. C. Campbell.....	Clerk of City and County Attorney.....	By Board Supervisors.....	.....	1,200
Chas. Carvalho.....	Chinese Interpreter.....	".....	.....	1,200
John Lassey.....	French Interpreter.....	Elective.....	Fees and.....	4,600
B. A. Sheldon.....	Coroner.....	".....	.....	3,000
Chas. Goodall.....	Harbor Master.....	".....	Fees not paid from Treas.....	.....
M. J. Marsheutz.....	Public Administrator.....	By Board Supervisors.....	.....	2,100
Jas. W. Bingham.....	Clerk of Board Supervisors.....	".....	.....	600
B. S. Blitz.....	Sergeant at Arms.....	Elective.....	Fees not paid from Treas.....	500
Geo. C. Potter.....	City Surveyor.....	By the Legislature.....	Salary by Board Super's.....	2,400
Milo Hoadley.....	President Board City Engineers.....	".....	".....	3,600
Thaddeus R. Brooks.....	Secretary and Member Board City Engineers.....	".....	".....	2,400
Geo. C. Potter.....	Member Board City Engineers.....	By Board City Engineers.....	Salary \$8 per day.....	.....
J. R. Wilkinson.....	1st Assistant and Draughtsman.....	".....	Salary \$4 per day.....	.....
William Plater.....	Measurer.....	".....	Salary \$4 per day.....	.....
B. C. Donnellan.....	".....	".....	Salary \$4 per day.....	.....
J. B. Berry.....	Flagman.....	".....	Salary \$2 per day.....	.....
B. T. Hanford.....	Flagman.....	Elective.....	.....	4,000
G. F. Bird.....	Superintendent Streets and Highways.....	By Superintendent.....	.....	1,800
Geo. T. Bohen.....	Deputy Superintendent Streets.....	".....	.....	1,800
J. A. J. Bohen.....	".....	".....	.....	1,800
John C. Griswold.....	".....	".....	.....	1,800
D. S. Dikeman.....	".....	".....	.....	1,800
John L. Durkee.....	".....	".....	.....	1,800

* Allowed \$600 per annum for employment of assistant in collecting Delinquent Licenses.

SCHEDULE OF OFFICERS, &c—Continued.

NAMES.	OFFICES.	HOW APPOINTED.	FEES, OR PER DIEM.	Annual compensation.
Robert Cushing.....	Deputy Superintendent Streets.....	By Superintendent.....	.....	\$1,800
Geo. Tait.....	Superintendent Common Schools.....	Elective.....	.....	4,000
D. H. Whittemore.....	Secretary Board Education.....	By Board Education.....	.....	1,500
Geo. L. Lynde.....	Superintendent Industrial School.....	Managers Indust'l School.....	.....	1,500
Jas. S. Thomson.....	Secretary Industrial School.....	“ “.....	.....	1,500
John S. Ellis.....	Sheriff.....	Elective.....	.....	8,000
Henry L. Davis.....	Under Sheriff.....	By the Sheriff.....	.....	2,400
D. W. C. Thompson.....	Deputy Sheriff.....	“ “.....	.....	1,800
Justus Struver.....	Sheriff's Book-keeper.....	“ “.....	.....	1,800
John A. Clark.....	Deputy Sheriff.....	“ “.....	.....	1,800
W. H. Silverthorn.....	“ “.....	“ “.....	.....	1,800
Samuel C. Ellis.....	“ “.....	“ “.....	.....	1,500
H. D. Lammott.....	“ “.....	“ “.....	.....	1,500
John Hill.....	“ “.....	“ “.....	.....	1,500
John W. McKenzie.....	Jail Keeper.....	“ “.....	.....	1,500
Henry Fitzgerald.....	“ “.....	“ “.....	.....	1,500
Nathan Clark.....	“ “.....	“ “.....	.....	1,500
I. C. Root.....	“ “.....	“ “.....	.....	1,500
Chas. R. Story.....	License Collector.....	By Board Supervisors.....	.....	1,500
Cornelius Hoyer.....	“ “.....	“ “.....	.....	1,500
Fred. Kilian.....	Porter City Hall.....	“ “.....	.....	900
A. H. Henderson.....	Assistant Porter City Hall.....	“ “.....	.....	900
HOSPITAL—				
Chas. H. Raymond.....	Resident Physician.....	By Board Supervisors.....	.....	2,400
F. A. Holman.....	Visiting Surgeon.....	“ “.....	.....	1,200
S. R. Gerry.....	Visiting Physician.....	“ “.....	.....	1,200
W. M. Higgins.....	Apothecary.....	“ “.....	.....	1,200

Mrs. A. Denny.....	Nurse.....	Hos. Com. Board Super's.....	720
W. Steele.....	"	"	480
W. Thayer.....	"	"	480
John Lambie.....	"	"	480
Geo. Smith.....	Assistant Nurse.....	"	360
Mary Smiley.....	"	"	360
Wilson Warner.....	"	"	360
A. Baraleni.....	Watchman.....	"	360
E. Weill.....	Door-keeper.....	"	360
Jas. B. Turner.....	Waiter.....	"	240
John Bracken.....	Nurse Small Pox Hospital.....	"	480
FIRE DEPARTMENT—			
David Scannell.....	Chief Engineer.....	Elective.....	4,000
E. F. Stewart.....	1st Assistant Engineer.....	"	600
John G. Corson.....	2d Assistant Engineer.....	"	600
Frank Evans.....	3d Assistant Engineer.....	"	600
Michael Lynch.....	Secretary.....	By Board of Delegates.....	1,800
Jas. Riley.....	Bell Ringer, City Hall.....	"	1,200
J. J. Creery.....	"	"	1,200
G. W. Knowlton.....	"	"	1,200
D. A. DeGroot.....	Corporation Yard Keeper.....	"	360
Lafayette Stivers.....	Pound Keeper.....	By Board Supervisors.....	900
S. S. Thompson.....	Road Master 1st District.....	"	300
Timothy Timson.....	Road Master 2d District.....	"	300
POLICE DEPARTMENT—			
Martin J. Burke.....	Chief of Police.....	Elective.....	4,000
William Y. Douglas.....	Captain of Police.....	By Police Commissioners.....	1,500
J. M. Welch.....	"	"	1,500
I. W. Lees.....	"	"	1,500
S. N. Baker.....	"	"	1,500
And fifty Police Officers..		Each \$1,200.....	60,000

EARLY OFFICERS OF SAN FRANCISCO.

On the third of November, 1834, the Departmental Legislature of California passed an Act authorizing the election of an Ayuntamiento in the Township or Pueblo of San Francisco; in pursuance of which, Francisco De Haro was elected First Alcalde.

The second election took place November 27th, 1835, when José Joaquin Estudillo was elected First Alcalde. The succeeding Alcaldes under Mexican authority, (but who, in many instances, were Justices of the Peace exercising the functions of Alcaldes,) were—

Francisco Guerrero.....	1836.
Y. Martinez.....	1837.
Francisco De Haro	1838.
*Francisco De Haro	1839.
Francisco Guerrero.....	1840.
Francisco Guerrero.....	1841.
Francisco Guerrero.....	{ 1842.
Jesus Noe.....	{ 1842.
Francisco Sanches	1843.
Guillermo Hinkley.....	1844.
Juan N. Padilla.....	{ 1845.
Jesus De la Caz Sanchez	{ 1845.
José De Jesus Noe.....	1846.

On the eighth day of July, 1846, San Francisco was formally taken possession of by Captain John B. Montgomery, commanding the United States sloop of war Portsmouth, by whom Lieut. Washington A. Bartlett was appointed Chief Magistrate, or Alcalde, which appointment was subsequently ratified by a formal election by the citizens. Mr. Bartlett held the office,

* NOTE.—The first official survey of the vicinity of the landing, or water front, appears to have been made in 1836, by Capt. Juan Vioget, by direction of the then Alcalde, and included that portion of the present city lying between Montgomery, Pacific, Dupont and Sacramento streets, Montgomery street being the then water front.

with a brief interval, until February, 1847. His successors were—

Edwin Bryant.....February 22d to June, 1847.
 George Hyde June, 1847, to April, 1848.
 J. TownsendApril to September, 1848.
 T. M. Leavenworth.....September, 1848, to August, 1849.
 John W. Geary.....August, 1849, to May, 1850.

The two Ayuntamientos immediately preceding the incorporation of the city were composed as follows:—

August 6th 1849, to January 10th, 1850.

Horace Hawes, *Prefect*,
 Joseph R. Curtis, } *Sub Prefects*.
 Francisco Guerrero, }
 John W. Geary, *First Alcalde*.
 Frank Turk, *Second Alcalde*.

Thos. B. Winston,	Wm. M. Stewart,	Rodman M. Price,
Samuel Brannan,	Henry A. Harrison,	Stephen R. Harris,
Alfred J. Ellis,	Bezer Simmons,	John Townsend,
Wm. H. Davis,	Gabriel B. Post,	Talbot H. Green.
	Frank Turk,	} <i>Secretaries</i> .
	Henry L. Dodge,	

January 11th to May 8th, 1850.

John W. Geary, *First Alcalde*.
 Frank Turk *Second Alcalde*.

Samuel Brannan,	Wm. H. Davis,	Mathew Crooks,
Alfred J. Ellis,	Wm. M. Stewart,	A. M. Van Nostrand,
Hugh C. Murray,	F. C. Gray,	Frank Tilford,
Jas. S. Graham,	Jas. Hagan,	Talbot H. Green.
		Henry L. Dodge, <i>Secretary</i> .

Jonathan Cade, *Seargent at Arms*.

The City Officers appointed by the Ayuntamiento, (with the

exception of Judge of First Instance,) subsequent to August, 1849, were—

- Wm. B. Almond, *Judge of First Instance.*
A. C. Peachy, *City Attorney.*
S. C. Simmons, *Controller.*
Benjamin Burgoyne, } *Treasurers.*
Gilmore Meredith, }
P. C. Lander, *Tax Collector.*
Wm. M. Eddy, *City Surveyor.*
Malachi Fallon, *Chief of Police.*
J. E. Towne, *Sheriff.*
N. R. Davis, *Street Inspector.*
F. D. Kohler, *Chief Engineer Fire Department.*
T. R. Palmer, *City Physician.*
S. R. Gerry, *Health Officer.*
Jas. Gallagher, *Inspector of Liquors.*

SAN FRANCISCO CITY OFFICERS, 1850 TO 1856.

CITY OFFICIALS.	MAY, 1850.	MAY, 1851.	JANUARY, 1852.	NOVEMBER, 1852.	OCTOBER, 1853.	OCTOBER, 1854.	JULY, 1855.
Mayor	J. W. Geary.	C. J. Brenham	S. R. Harris.	C. J. Brenham.	C. K. Garrison.	S. P. Webb.	Jas. Van Ness
Controller	B. L. Berry.	G. A. Hudson.	J. W. Stillman.	R. Matheson.	S. R. Harris.	W. Sherman.	A. J. Moulder.
Assessors.....	{ R. B. Hampton, and seven others.	{ W. C. Norris and G. F. Lemmon	{ J. C. O'Callaghan David Hoag and A. Mathews.	{ M. D. Eyre, J. L. Anderson & J. C. O'Callaghan	{ R. Kerrison, J. H. Keller and R. Parr.	{ J. H. Bristow, J. B. Brown and J. Cowles.	{ W. H. Graham and seven others.
Tax Collector.....	W. M. Irwin.	T. D. Greene.	D. S. Linnell.	Lewis Teal.	W. A. Mathews.	E. T. Batturs.	E. T. Batturs.
Treasurer.....	C. G. Scott.	R. H. Sinton.	Smyth Clarke.	Ham. Bowie.	Ham. Bowie.	D. S. Turner.	W. McKibben
Recorder.....	F. Tilford.	R. H. Waller.	G. W. Baker.	G. W. Baker.	G. W. Baker.	R. H. Waller.	Jas. Van Ness
Marshal.....	M. Fallon.	R. G. Crozier.	D. W. Thompson.	R. G. Crozier.	B. Seguin.	J. W. McKenzie.	Ham. North.
City Attorney.....	T. H. Holt.	F. M. Pixley.	C. McC. Delany	J. K. Hackett.	S. A. Sharpe.	L. Sawyer.	B. Peyton.
School Superin't..			T. J. Nevins.	T. J. Nevins.	W. H. O'Grady.	W. H. O'Grady.	E. A. Theller.
Street Commiss'r..	D. McCarthy.	W. Divier.	W. Divier.	W. Divier.	John Addis.	G. W. Ryder.	J. J. Hoff.
Harbor Master	James Hagan.	G. Simpton.	G. Simpton.	W. T. Thomson.	Robt. Haley.	Robt. Haley.	J. B. Schaeffer

SAN FRANCISCO COUNTY OFFICERS, 1850 TO 1856.

COUNTY OFFICIALS.	1850.	1851.	1853.	1855.
Assessor.....	D. M. Chauncey.	H. Vandever.	J. W. Stillman.	J. W. Stillman.
Coroner.....	E. Gallagher.	N. Gray.	J. W. Whaling.	H. Kent.
County Clerk.....	J. E. Addison.	J. E. Wainwright.	Thos. Hayes.	Thos. Hayes.
County Judge.....	R. N. Morrison.	Alex. Campbell.	T. W. Freelon.	
County Recorder.....	J. A. McGlynn.	T. B. Russum.	James Grant.	F. D. Kohler.
District Attorney.....	Cal. Benham.	H. H. Byrne.	H. H. Byrne.	H. H. Byrne.
Public Administrator.....	J. Henriquez.	D. T. Bagley.	S. A. Sheppard.	Sam. Flower.
Sheriff.....	J. C. Hayes.	{ J. C. Hayes. Thos. P. Johnson.	W. P. Gorham.	D. Scannell.
Surveyor	W. M. Eddy.	C. Humphreys.	J. J. Gardiner.	J. J. Gardiner.
Treasurer.	G. W. Endicott.	J. Shannon.	G. W. Greene.	R. E. Woods.

The Mayor of the City was Ex-Officio President, and the Board of Aldermen were the Supervisors of the County, from the year 1850, to June, 1856.

MEMBERS OF THE COMMON COUNCIL, 1850 TO 1856.

May 6th, 1850, to May, 1851.

BOARD OF ALDERMEN.

Wm. Greene, <i>President,</i>		C. V. Stewart,
Chas. Minturn,	F. W. Macondray,	M. L. Mott,
David Gillespie,	A. A. Selover,	W. M. Burgoyne,
	John B. Bispham, <i>Clerk.</i>	

BOARD OF ASSISTANT ALDERMEN.

A. Bartol, <i>President,</i>		J. P. Van Ness,
J. Maynard,	C. T. Botts,	William Corbett,
W. Sharon,	L. T. Wilson,	A. Morris,
	W. A. Grover, <i>Clerk.</i>	

May, 1851, to December 29, 1851.

BOARD OF ALDERMEN.

R. S. Dorr, <i>President,</i>		George Endicott,
E. L. Morgan,	A. C. Labatt,	Wm. Greene,
C. L. Ross,	James Grant,	C. M. K. Paulison,
	E. A. Edgerton, <i>Clerk.</i>	

BOARD OF ASSISTANT ALDERMEN.

Jos. F. Atwill, <i>President,</i>		Q. S. Sparks,
T. H. Selby,	Jos. Galloway,	W. W. Parker,
H. Meiggs,	Wm. D. Conrade,	Jas. Graves,
	Robert C. Page, <i>Clerk.</i>	

December, 1851, to November, 1852.

BOARD OF ALDERMEN.

J. H. Blood, <i>President,</i>		N. S. Pettit,
E. L. Morgan,	John Cotter,	Elliott J. Moore,
Wm. G. Wood,	James Grant,	Caleb Hyatt,
	John Crane, <i>Clerk.</i>	

BOARD OF ASSISTANT ALDERMEN.

Nathaniel Holland, <i>President</i> ,	Jas. Graves,
Jos. Galloway, W. H. Crowell,	John W. Kessling,
Henry Meiggs, John C. Piercy,	D. W. Lockwood,
Robert C. Page, <i>Clerk</i> .	

November, 1852, to October, 1853.

BOARD OF ALDERMEN.

Joshua P. Haven, <i>President</i> ,	T. H. Selby,
A. J. Bowie, J. P. Flint,	Chas. L. Case,
Wm. A. Dana, E. J. Moore,	G. K. Gluyas,
E. A. Edgerton, <i>Clerk</i> .	

BOARD OF ASSISTANT ALDERMEN.

James De Long, <i>President</i> ,	J. B. Piper,
H. N. Squier, H. R. Haste,	Thomas Hayes,
Wm. H. Bovee, Edward Byrne,	G. W. Bryant,
Robert C. Page, <i>Clerk</i> .	

October, 1853, to October, 1854.

BOARD OF ALDERMEN.

Jos. F. Atwill, <i>President</i> ,	James Van Ness,
Henry Meiggs, John D. Brower,	C. O. West,
Richard M. Jessup, D. H. Haskell,	John Nightingale,
John Crane, <i>Clerk</i> .	

BOARD OF ASSISTANT ALDERMEN.

F. Turk, <i>President</i> ,	S. Gardner,
J. T. Hyde, Geo. O. Ecker,	J. G. W. Schulte,
C. D. Carter, Wm. H. Talmage,	J. R. West,
Robert C. Page, <i>Clerk</i> .	

October, 1854, to July, 1855.

BOARD OF ALDERMEN.

Jos. F. Atwill, <i>President</i> ,	G. M. Norton,
James T. Hyde,	Jacob B. Moore, James Van Ness,
C. H. Gough,	C. E. Buckingham, J. L. Van Bokkelen.
	John Crane, <i>Clerk</i> .

BOARD OF ASSISTANT ALDERMEN.

Henry Haight, <i>President</i> ,	I. M. Merrill,
Jonathan Wilde,	Geo. R. Davidson, W. F. Story,
Wm. A. Piper,	John Perry, Jr., J. C. Maynard,
	T. M. J. Dehon, <i>Clerk</i> .

July, 1855, to July, 1856.

BOARD OF ALDERMEN.

J. M. Tewksbury, <i>President</i> ,	Robert Rankin,
C. H. Corser,	C. W. Hathaway, Wm. Greene,
J. Hopkins,	R. W. Slocomb, J. W. Brittan,
	John Crane, <i>Clerk</i> .

BOARD OF ASSISTANT ALDERMEN.

H. J. Wells, <i>President</i> ,	Wm. H. Dow,
Charles Wilson,	E. P. Peckham, J. C. Beideman,
R. H. Tobin,	John Vandewater, C. J. Bartlett,
	Robert C. Page, <i>Clerk</i> .

BOARD OF SUPERVISORS.

July to November, 1856.

Geo. J. Whelan, *President*.
 Lawrence Ryan, *Justice of the Peace, First District*.
 E. W. Smith, *Justice of the Peace, Second District*.
 C. M. Chamberlain, *Justice of the Peace, Third District*.
 David B. Castree, *Justice of the Peace, Fourth District*.
 Robert C. Page, *Clerk*.

CITY AND COUNTY OFFICIALS, 1856 TO 1862.

CITY AND COUNTY OFFICIALS.	JULY TO NOV., 1856.	NOVEMBER, 1856.	OCTOBER, 1857.	OCTOBER, 1858.	OCTOBER, 1859.	OCTOBER, 1860.	OCTOBER, 1861.	OCT. AND JULY, 1862-63-4.
Assessor.....	J. Cook,	C. R. Bond,	C. R. Bond,	C. R. Bond,	C. R. Bond,	C. R. Bond,	C. R. Bond,	C. C. Webb,
Auditor.....	F. D. Kohler,	E. Mickle,	E. Mickle,	E. Mickle,	E. Mickle,	E. Mickle,	Henry M. Hale,	Henry M. Hale,
Chief of Police.....	J. McElroy,	J. F. Curtis,	J. F. Curtis,	M. J. Burke,	M. J. Burke,	M. J. Burke,	M. J. Burke,	M. J. Burke,
Coroner	H. Kent,	H. Kent,	J. McNulty,	J. McNulty,	J. McNulty,	J. McNulty,	J. McNulty,	B. A. Sheldon,
County Clerk.....	Thomas Hayes,	Thomas Hayes,	W. Duer,	W. Duer,	W. Bartlett,	W. Bartlett,	W. Bartlett,	W. Bartlett,
County Judge.....	T. W. Freelon,	M. C. Blake,	M. C. Blake,	M. C. Blake,	M. C. Blake,	M. C. Blake,	M. C. Blake,	M. C. Blake,
County Recorder.....	F. D. Kohler,	G. W. Beckh,	G. W. Beckh,	G. W. Beckh,	G. W. Beckh,	G. W. Beckh,	A. M. Ebbets,	Thomas Young,
District Attorney.....	H. H. Byrne,	H. H. Byrne,	W. K. Osborn,	H. S. Brown,	H. S. Brown,	H. S. Brown,	Nathan Porter,	Nathan Porter,
Harbor Master.....	J. B. Schaeffer,	Cheever & Noyes,	Amos Noyes,	Amos Noyes,	W. T. Thompson,	W. T. Thompson,	W. T. Thompson,	Charles Goodall,
Police Judge.....	Jas. Van Ness,	H. P. Coon,	H. P. Coon,	H. P. Coon,	H. P. Coon,	H. P. Coon,	Samuel Cowles,	Samuel Cowles,
Public Administrator.....	Sam. Flower,	R. C. Rogers,	R. C. Rogers,	L. P. Sage,	L. P. Sage,	L. P. Sage,	A. Hollub,	A. Hollub,
Sheriff.....	D. Scannell,	D. Scannell,	C. Doane,	C. Doane,	C. Doane,	C. Doane,	C. Doane,	J. S. Ellis,
Sup't of Schools.....	J. C. Pelton,	J. C. Pelton,	H. B. Jaues,	H. B. Jaues,	James Denman,	James Denman,	James Denman,	George Tait,
Sup't of Streets.....	J. J. Gardiner,	B. O. Devoe,	B. O. Devoe,	G. H. Hossefross,	G. H. Hossefross,	G. H. Hossefross,	G. R. Turner,	George C. Potter,
Surveyor	J. J. Gardiner,	J. J. Gardinet,	G. R. Turner,	G. R. Turner,	G. R. Turner,	G. R. Turner,	G. R. Turner,	George C. Potter,
Tax Collector	The Sheriff,	The Treasurer,	W. Y. Patch,	J. Hunt,	J. Hunt,	J. Hunt,	E. H. Washburn,	E. H. Washburn,
Treasurer	R. E. Woods,	W. Hooper,	W. H. Tillinghast,	W. H. Tillinghast,	W. H. Tillinghast,	W. H. Tillinghast,	W. H. Tillinghast,	Jas. S. Fasson.

OFFICERS OF THE SAN FRANCISCO FIRE DEPARTMENT FROM 1850 TO 1862.

A. D.	CHIEF ENGINEER.	FIRST ASSISTANT.	SECOND ASSISTANT.	THIRD ASSISTANT.
1850.....	F. D. Kohler.	E. A. Ebbets.	T. K. Battelle.	
1851.....	F. E. R. Whitney.	C. L. Case.	W. McKibben.	
	G. H. Hossefross.	W. McKibben.	J. A. Huntsman.	G. P. Kingsland.
1852.....	G. H. Hossefross.	C. P. Duane.	A. R. Simmons.	E. A. Ebbets.
1853.....	C. P. Duane.	E. A. Ebbets.	J. Capprise.	C. S. Simpson.
1854.....	C. P. Duane.	J. Capprise.	W. Free.	F. Wheeler.
1855.....	James E. Nuttman.	W. Free.	J. Capprise.	A. Devoc.
1856.....	F. E. R. Whitney.	D. T. Van Orden.	L. H. Robie.	C. Walsh.
1857.....	F. E. R. Whitney.	D. T. Van Orden.	L. H. Robie.	C. Walsh.
1858.....	F. E. R. Whitney.	D. T. Van Orden.	L. H. Robie.	S. S. Gordon.
1859.....	F. E. R. Whitney.	D. T. Van Orden.	S. S. Gordon.	E. F. Stuart.
1860.....	F. E. R. Whitney.	D. T. Van Orden.	S. S. Gordon.	E. F. Stuart.
1861.....	David Seannell.	S. S. Gordon.	E. F. Stuart.	John G. Corson.
1862.....	David Scannell.	E. F. Stuart.	John G. Corson.	Frank Evans.

MEMBERS OF THE BOARD OF SUPERVISORS

Since the Consolidation of the City and County Governments.

1856 and 1857—Organized Nov. 14th, 1856.

President—E. W. Burr.

Districts.

- I. Chas. Wilson,
- II. Wm. A. Darling,
- III. W. K. Van Allen,
- IV. M. S. Roberts,
- V. S. Merritt,
- VI. Chas. W. Bond,

Districts.

- VII. H. A. George,
- VIII. N. C. Lane,
- IX. W. Palmer,
- X. R. G. Sneath,
- XI. J. J. Denny,
- XII. S. S. Tilton.

Clerk—E. W. Playter,
Milo Calkin.

1857 and 1858—Organized October 3d, 1857.

President—E. W. Burr.

- I. Chas. Wilson,
- II. W. A. Darling,
- III. W. K. Van Allen,
- IV. L. B. Benchley,
- V. S. Merritt,
- VI. Chas. W. Bond,

- VII. H. A. George,
- VIII. N. C. Lane,
- IX. W. Palmer,
- X. R. J. Sneath,
- XI. J. J. Denny,
- XII. S. S. Tilton.

*Thos. Tennent,

Clerk—Milo Calkin.

1858 and 1859—Organized September 24th.

President—E. W. Burr.

- I. Chas. S. Biden,
- II. W. A. Darling,
- III. H. S. Gates,
- IV. L. B. Benchley,
- V. Thos. Young,
- VI. Thos. Tennent,

- VII. Jos. S. Paxson,
- VIII. N. C. Lane,
- IX. W. McKibben,
- X. R. G. Sneath,
- XI. J. C. Corbett,
- XII. S. S. Tilton.

Clerk—Milo Calkin.

1859 and 1860—Organized October 3d, 1859.

President—H. F. Teschemacher.

Districts.

- I. Chas. S. Biden,
- II. Joseph Britton,
- III. H. S. Gates,
- IV. F. W. Brooks,
- V. Thos. Young,
- VI. Thos. Tennent,
- VII. Jos. S. Paxson,

Districts.

- VIII. J. S. Davies,
- IX. W. B. Johnston,
- X. James Otis,
- XI. A. G. Randall,
- *John C. Ayres,
- XII. John Lynch.

Clerk—Milo Calkin.

1860 and 1861—Organized November 24th, 1860.

President—H. F. Teschemacher.

- I. Chas. S. Biden,
- II. Jos. Britton,
- III. H. De La Montanya,
- IV. F. W. Brooks,
- V. D. Gaven,
- VI. H. L. Dodge,

- VII. W. C. Hinckley,
- VIII. John S. Davies,
- IX. Eugene Crowell,
- X. James Otis,
- XI. Frank McCoppin,
- XII. John Lynch.

Clerk—Wm. A. Wells.

1861 and 1862—Organized October 7th, 1861.

Mayor and Ex-Officio President—H. F. Teschemacher.

- I. Chas. S. Biden,
- II. Miles D. Sweeny,
- III. H. De La Montanya,
- IV. Henry L. King,
- V. D. Gaven,
- VI. Henry L. Dodge,
- VII. Wm. C. Hinckley,
- VIII. G. W. Bell,

- IX. Eugene Crowell,
- †John C. Merrill,
- X. James Otis,
- ‡John H. Redington,
- XI. Frank McCoppin,
- XII. John Lynch,
- §Jas. W. Cudworth.

Clerk—Jas. W. Bingham.

Sergeant at Arms—B. S. Blitz.

* Appointed to fill vacancy, April 30th, 1860.

† Elected May 20th, 1862, to fill vacancy.

‡ Appointed to fill vacancy, Dec. 23d, 1861.

§ Appointed to fill vacancy, Nov. 4th, 1861.

1862 and 1863—*Members elect—Organize November 24th, 1862.*

Mayor and Ex-Officio President—H. F. Teschemacher.

Districts.

- I. A. H. Titcomb,
- II. Miles D. Sweeny,
- III. H. De La Montanya,
- IV. Henry L. King,
- V. D. Gaven,
- VI. Henry L. Dodge,

Districts.

- VII. W. C. Hinckley,
- VIII. G. W. Bell,
- IX. John C. Merrill,
- X. John H. Redington,
- XI. Frank McCoppin,
- XII. Jas. W. Cudworth.

RESOLUTION NO. 1618.

Resolved, That the Heads of the following Departments are hereby requested to report to this Board on or before the 15th day of July, 1862, the condition of their respective departments, embracing all their operations and expenditures during the present fiscal year :—

Auditor,
 Tax Collector,
 City and County Attorney,
 County Recorder,
 Police,
 Streets,
 Harbor Master,
 Industrial School.
 Funded Debt,

Treasurer,
 Assessor,
 County Clerk,
 Sheriff,
 Common Schools,
 Fire Department,
 Hospital,
 Pound Keeper,
 Coroner.

And that all or portions of said documents be published in a volume, in accordance with Section No. 73 of the Consolidation Act. The Clerk of this Board is instructed to send a copy of this Resolution to the head of each of the enumerated departments.

In Board of Supervisors, San Francisco, Jan. 13, 1862.

Adopted by the following vote :—

Ayes—Supervisors Biden, Sweeny, De La Montanya, King, Gaven, Dodge, Bell, Crowell, Redington, McCoppin, Cudworth.

Absent—Supervisor Hinckley.

JAS. W. BINGHAM, *Clerk.*

misc



