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CITY CONTROLLER'S OFFICE,
Philada., June 3, 1857.

Samuel Ogden, Esq. Chf. Engr. Water Dept.
Dear Sir:—Three bills of John S. Schofield, for Tallow furnished the several Water Works under your charge, were presented yesterday for my approval.

The first, for Spring Garden Works, dated April 23, 1857, for 2500 lbs. at 14c., amounting to \$350, is made chargeable to item 25; the second, for Kensington Works, dated May 27, 1857, for 2510 lbs. at 14c., amounting to \$351.40, (not \$309.40, as charged in the bill,) is made chargeable to item 26; and the third for Fairmount Works, same date, for 2512 lbs. at 14c., amounting to \$351.68, is made chargeable to item 27.

Your accounts with these several Items stand thus:

Item 25—Appropriation for the entire year	\$1,500 00
Amount expended to June 1st,	1164 20
Balance of Appropriation,	335 80
Bill presented yesterday,	350 00
Amount of over-draft if bill were allowed	14 20
Item 26—Appropriation for the entire year,	\$880 00
Amount expended to June 1st,	587 33
Balance of Appropriation,	212 67
Bill presented yesterday,	351 40
Amount of over-draft if bill were allowed,	138 73
Item 27—Appropriation for the entire year,	\$1,000 00
Amount expended to June 1st,	\$395 02
Bill presented yesterday,	351 68
	946 70

Balance of appro. for remainder of the year, \$53 30

The two first bills, each exceeding the appropriation, cannot be approved by this department, and are therefore returned.

The third bill, also inclosed, I have approved, but I respectfully call your attention to the state of that item, and repeat my suggestions made in my communication to your Department dated May 7th, 1857, relative to applying to Councils to supply the deficiency.

Very respectfully,
S. TAYLOR,
City Controller.

[COPY]

Item 25. For the purchase of Tallow and Oil for Schuylkill Works.

Appropriation, \$1500.	
J. B. A. & S. Allen, 86 galls. Sperm Oil, at \$1 85,	\$159 10
Porterage,	2 00
J. B. A. & S. Allen, 162½ galls. Solar Oil, at \$1 10,	181 10
Jas. D. Whetham, 85½ galls. Sperm Oil, at \$2 35,	200 93
Porterage,	2 00
Jas. D. Whetham, 43 galls. Sperm Oil, at \$2 40,	103 20
Jas. D. Whetham, 40 do do do do do do do do,	96 00
Porterage,	1 00
J. B. A. & S. Allen, 40½ galls. Sperm Oil,	76 95
John S. Schofield, 3386 lbs. Tallow, at 14c.,	474 04
Wm. King, 147 galls. Fluid,	104 73
Balance,	1,398 70
	101 50
	\$1,500 00

Item 26. For the purchase of Tallow and Oil for Delaware Works.

Appropriation, \$800.	
J. B. A. & S. Allen, 41½ galls. Sperm Oil, at \$1 85,	\$76 78
Porterage,	1 00
J. B. A. & S. Allen, 81 galls. Solar Oil, at \$1 10,	89 10
J. B. A. & S. Allen, 42 do Sperm Oil, at \$1 85,	77 70
Porterage,	2 00
John S. Schofield, 2354 lbs. Tallow, at 14c.,	329 56
Daniel Dwier, 38 galls. Sperm Oil, at \$2 25,	81 00
Daniel Dwier, 25½ galls. Fluid, at 75c.,	19 29
Balance,	676 43
	123 57
	\$800 00

Item 27. For the purchase of Tallow and Oil for Fairmount Works.

Appropriation, \$1,000 00.	
John S. Schofield, 1820 lbs. Tallow, at 14c.,	\$254 80
James D. Whetham, 86 galls. Lard Oil, at \$1 25,	107 50
Porterage,	2 00
James D. Whetham, 43 galls. Lard Oil, at \$1 35,	58 05
Porterage,	1 50
James D. Whetham, 42½ galls. Lard Oil, at \$1 25,	53 13
Porterage,	1 00
Wm. King, 19 galls. Fluid,	13 92
Wm. King, 24 do do do do do do do do do do,	24 88
James D. Whetham, 43 galls. Lard Oil, at \$1 40,	60 20
J. B. A. & S. Allen, 39 galls. Solar Oil, at \$1 10,	42 90
John S. Schofield, 2512 lbs. Tallow, at 14c.,	351 68
Balance,	971 57
	28 43
	\$1,000 00

Item 28. For the purchase of Tallow and Oil for Twenty-fourth Ward Works.

Appropriation, \$400.	
John S. Schofield, 1574 lbs. Tallow, at 14c.,	\$220 36
Jas. D. Whetham, 43½ galls. Sperm Oil, at \$2 35,	102 23
Porterage,	1 00
Wm. King, 36 galls. Fluid,	25 51
Balance,	349 10
	50 90
	\$400 00

But Fairmount is the People's Park. It was a most fortunate thing for Philadelphia, that Frederick Graff—the immortal architect of these world-famous works, had the good sense to combine a Park for the People, with the supply of a great city with an abundance of excellent water.—The land is limited in extent, but skill could not have rendered every foot of ground more effective for the great purpose he had in view.—Philadelphia never made so good an investment as in the Fairmount Water Works. A stone dam is thrown across the Schuylkill, about two miles from the Merchants' Exchange.—The power created by that dam, is most skillfully made the instrument to pump the water into the vast reservoir on the Mount. The Park lays between the river and the reservoir. In a warm day, it is delicious to take a seat beneath the shade of a tall tree, under the very shadow of the Mount, and note the swift running waters of the Schuylkill, or hear the sound of the monster water-wheels, as the water gurgles over them, while they are performing their useful mission of keeping the reservoir supplied with water. No one can have a conception of these Water Works, except by a visit. They present the most happy combination of skill, beauty and utility, that one can imagine. These works cost Philadelphia only \$3,000,000. New York expended \$12,000,000, and Boston \$5,000,000, yet Philadelphia has far the most to show. To unite a park for the people, and water for the use of a great city, is so noble and beneficent that there is good reason for the veneration with which the memory of Graff is regarded by the laboring classes of Philadelphia.

A tiny steamboat plies from Fairmount to Manayunk, nine miles up the Schuylkill. This is the pleasantest excursion in the vicinity of the city. You pass the cemetery of Laurel Hill, the Falls, and Wissahicon. The river is perfectly charming. We do not think that the same number of miles of more beautiful river scenery can be found in the United States. On our return we stopped at Laurel Hill landing, and walked over the country grounds. This hardly met our expectations. The ground is finely adapted for the purpose, but the area is too limited—only 40 acres. The monuments will not compare with those in Mount Auburn or in Greenwood, but perhaps it is a good sign that Philadelphia does not expend thousands in ornamenting the tombs of the dead.

In this rugged world, the living need our duties and our attention, and while we love to witness a due respect for the dead, we could never appreciate or approve of that false benevolence, which induces some men to expend thousands of dollars in ornamenting the tombs of the dead, while they turn a forbidding look upon those who solicit a few dollars for the living and the suffering.

In travelling from Pittsburgh to Philadelphia, we passed over the Pennsylvania Central Railway. Hereafter, we shall have something to say of this solidly constructed and well managed railway—built, as it was, chiefly, by the indomitable energy and wise enterprise of the people of Philadelphia.

HOW THE DESTRUCTION OF TREES AFFECTS THE RAIN.

We find in a magazine before us, says the Savannah Republican, an interesting article upon the subject, a synopsis of which will be found both entertaining and instructive to farmers and landed proprietors. By cutting down the trees upon mountain sides and ravines, we are inevitably entailing two great evils upon posterity—a scarcity of fuel and a scarcity of water. The former evil is the more obvious, but the latter is equally certain and far more formidable. The lack of wood for fuel may be supplied from our abundant accumulation of coal; but no art or labor can supply a substitute for water.

The hidden fountains of all our springs and rivers are in the atmosphere. Every drop of fresh water is drawn; in the form of dew or rain, from these inexhaustible, ever-renewed reservoirs. Trees act in many ways in regulating and distributing the supply of moisture.—In certain localities they even produce a sensible effect upon the amount of moisture deposited from the atmosphere. Thus, in the Island of Saint Helena, great attention has been paid within the last quarter of a century to the planting of trees upon the steep bare hillsides; and it has been found that the fall of water has almost doubled since the time when Napoleon was a prisoner there. The reason is obvious. The temperature of trees, in hot climates, is always lower than that of surrounding atmosphere.—The winds, loaded with moisture exhaled from the ocean over which they have past, sweep over the island. The trees condense this, and it is deposited in dew or rain. Still more remarkably is this shown by the famous fountain trees on Ferro, one of the Canary Islands. So great is their condensing power that they seem to be always wrapped in a vapory cloud, and the moisture collects in drops upon the leaves, trickles down the branches and stems, and collecting into a reservoir at their feet, forms a perpetual fountain. It is a repetition on a larger scale of the phenomenon which occurs when a jug of iced water is brought into a heated room.

A STRANGER IN PHILADELPHIA.

Philadelphia, its Appearance—The Laboring Classes—The New Opera House, its Magnificence—New Churches—Squares—Fairmount—The Schuylkill and Laurel Hill. 81-1

(Editorial Correspondence of the Daily Wisconsin)

PHILADELPHIA, May 30, 1857.
The more I see of this venerable city, the pleasanter it appears. I have passed some days here, and I have rambled over it in different directions, from the Schuylkill to the Delaware. And in every street, however unpretending, there are neat and comfortable dwellings. We do not suppose there is a city in the United States, or in the world, where the laboring classes are so well lodged as in Philadelphia. Rents have advanced considerably within the past two years, but good brick houses, with gas and water, can be obtained for \$200 per annum, and even in pleasant localities. Real estate must return a moderate interest here, but the consequence is, the people are better housed, and the laborer can find a pleasant home within the means of his daily wages.

At the present time, here as elsewhere, laborers are complaining of the dearth of living. Every necessary except coal and light, has advanced 80 per cent within the past three years. Still, the city as a whole, was never more substantially prosperous. Their manufactures thrive because they make a superior article. It is well known that in some departments this is the first manufacturing city in the United States. Their railways are gradually bringing them the direct Western trade. Heretofore they have sent their manufactured goods to New York, to be re-sold to Western merchants. This, of course, added somewhat to the cost. It is thus, to those who buy here, that Philadelphia is a cheaper market in chemicals than any other city in the Union.

This great city has now but a trifle of foreign shipping. New York has taken its commerce—never to return. Thus the forests of masts have disappeared from the Delaware, and in their place, and in a distant part of the city, have risen factories and workshops, three and four hundred feet long, and looking like villages of themselves. That the city has been a gainer by the change, is manifest in the number of superb dwellings erected within the past ten years. The city now begins to assume more of a New York brown stone-front appearance. Quaker simplicity is gradually abandoned for the world's adornments, and Philadelphia is slowly changing its style of architecture.

The new Opera House, on one of its broadest avenues, is the ornament upon which the Philadelphians love to dwell. They have reason for this pride. As large as our expectation was, it was more than fulfilled. "Superb" is the only word that will give any idea of all its magnificent arrangements. When it is filled with the beauty and fashion of Philadelphia, as it frequently is, it is a sight that can be witnessed in no other city in this country. The finest feature of this magnificent edifice, is the grand saloon for the promenade, in the interlude between the parts of the opera. The usage is for the ladies to rise from the parquette and boxes, and refresh themselves with a promenade in this grand saloon of over 100 feet in length by 50 feet wide. It is splendidly lighted. The ceiling is lofty, and when filled with ladies in brilliant opera cloaks, or attired in that good taste which the Philadelphians are so distinguished, it presents a moving panorama not often seen.—We have rarely had an evening of more enjoyment. Beautiful faces look even more than beautiful, when surrounded by so many agreeable accessories. If a person desires to see the most brilliant feature in Philadelphia, he will not fail to attend the opera, and while listening to delicious music, he will be surrounded by every enjoyment that a refined taste or the purest luxury could crave. We thus dwell upon this musical temple, because it is understood to be the finest Opera House not merely in this country but in the world. It is also liberally supported. New York—the greatest city on this continent—cannot sustain an Opera, yet Philadelphia does. It is the crowning glory in their city pride. They say "they can not only build the finest Opera House in the world, but they can sustain it too." Notwithstanding all this, some of the New York journals have the cool barbarism of terming Philadelphia "a large village."

During the past two years, some very superior church edifices have been erected. Among these the most prominent are St. Mark's Church, on Locust street, the Spruce Street and the Arch Street Presbyterian Church. St. Mark's is considered among the most fashionable of all of its Churches. The Philadelphia ladies, whether in the street, at the opera, or in the church, evince the same elegant style of dress. We have never seen so many well dressed women as we have in Philadelphia, and as they have fine forms, fair faces, agreeable manners, and intellectual culture, it is not surprising that the society of Philadelphia ranks so high in the social status of our country.

The Squares are also another peculiar feature of this city. The early founders had the good sense to bear in mind, that nothing is so pleasant to the wearied and car-worn, as green grass and luxuriant trees in the heart of a city. The Parks are small—four acres each—but they are glorious breathing places in a hot day. They have six—Independence, Washington, Franklin, North Penn, Rittenhouse and Logan Squares. In Logan Square, the keepers have domesticated deer. It is a pleasant sight to see these shy animals browsing the grass in the heart of a great city.