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BOARD OF ESTIMATE AND APPORTIONMENT.

BOARD OF ESTIMATE AND APPORTIONMENT—CITY OF NEW YORK,
MAYOR'S OFFICE, CITY HALL,
THURSDAY, September 7, 1899.

The Board met in pursuance of the following call :

OFFICE OF THE MAYORALTY,
EXECUTIVE DEPARTMENT—CITY HALL,
NEW YORK, September 6, 1899.

In pursuance of the authority contained in section 266, chapter 378 of the Laws of 1897, a meeting is hereby called of the Mayor, Comptroller, Corporation Counsel, President of the Council and President of the Department of Taxes and Assessments, constituting a Board of Estimate and Apportionment, to be held at the office of the Mayor on Thursday, September 7, 1899, at 1 o'clock P. M., for the purpose of transacting such business as may be brought before the Board.

ROBT. A. VAN WYCK, Mayor.

INDORSED :

Admission of a copy of the within as served upon us this 6th day of September, 1899.

ROBT. A. VAN WYCK, Mayor;
BIRD S. COLER, Comptroller;
JOHN WHALEN, Corporation Counsel;
RANDOLPH GUGGENHEIMER, President of the Council;
THOS. L. FEITNER, President of the Department of Taxes and Assessments.

Present—Robert A. Van Wyck, the Mayor; Bird S. Coler, the Comptroller; John Whalen, the Corporation Counsel; Randolph Guggenheimer, the President of the Council; Thomas L. Feitner, the President of the Department of Taxes and Assessments.

The Mayor moved that the reading of the minutes of the meetings held July 13 and 31, 1899, be dispensed with.

Which was adopted by the following vote :

Affirmative—The Mayor, Comptroller, Corporation Counsel, President of the Council and President of the Department of Taxes and Assessments—5.

The Comptroller presented the following report :

NEW YORK, September 1, 1899.

To the Board of Estimate and Apportionment :

GENTLEMEN—It is somewhat remarkable that no serious attempt has ever been made to reform a system of disbursing public funds so frequently and so freely criticised as the New York system of subsidizing private charities. One reason for this has doubtless been the fact that until recently the local authorities have found themselves powerless to avoid or modify the effects of mandatory legislation at Albany, which has disposed of city moneys without regard to the opinions entertained by the official representatives of the local taxpayers. It has always been easier to pass a bill at Albany than to persuade the Board of Estimate and Apportionment of the propriety of bestowing public funds on private charities, and the managers of private charities seeking public assistance have therefore generally proceeded along the line of least resistance by ignoring the opinion of that Board and securing mandatory acts from the State Legislature.

The effects of this system may be partially summarized as follows :

First—Beneficiaries have been made the judges of their own deserts; for the bills presented by them to the Legislature have usually been passed without amendment or modification.

Secondly—Gross inequalities in disbursing public funds have arisen—different institutions receiving different rates of payment for the same class of work.

Thirdly—Payments have been required to be made to certain institutions, the objects of which, though of a charitable nature, are not of such a character as to warrant a public subsidy.

Fourthly—The officers of the municipality have had no control over the method of disbursing these subsidies, and in some cases no knowledge of the purposes for which the moneys donated were to be applied.

Fifthly—In some cases the uses made of public subventions have undoubtedly tended towards fostering pauperism.

Sixthly—Private charities have been built up at the expense of the public charities maintained by the City.

On this last point, Mrs. Josephine Shaw Lowell, writing in 1891, said "The point to which I wish to call attention is, that the City continues, at the bidding of the Legislature, to pay without protest, year by year, increasing sums for the support of public dependents under the care of private persons in private institutions, many of whom but for this provision would probably not be dependent at all, while at the same time the public dependents, under the care of public officers in public institutions, are housed in buildings which are in danger of falling down, and are a discredit to the City." In support of this statement, Mrs. Lowell called attention to the following statistics :

YEAR.	POPULATION.	FOR PRISONERS AND PUBLIC PAUPERS.	FOR PAUPERS IN PRIVATE INSTITUTIONS.	TOTAL.
1850.....	515,547	\$421,882 00	\$9,863 00	\$431,745 00
1860.....	813,669	746,549 00	128,850 00	875,399 00
1870.....	942,292	1,355,615 00	334,828 00	1,690,443 00
1880.....	1,206,577	1,348,383 00	1,414,257 00	2,762,640 00
1890.....	1,600,000	1,949,100 00	1,845,872 00	3,794,972 00

A similar statement for the year 1898, would be as follows :

YEAR.	POPULATION.	FOR PRISONERS AND PUBLIC PAUPERS.	FOR PAUPERS IN PRIVATE INSTITUTIONS.	TOTAL.
1898.....	3,438,899	\$2,334,456 49	\$3,131,580 51	\$5,466,037 00

The first important step taken to limit these abuses was the constitutional amendment of 1894, which provided that "Payments by counties, cities, towns and villages to charitable, eleemosynary, correctional and reformatory institutions, wholly or partly under private control, for care, support and maintenance, may be authorized, but shall not be required by the Legislature."

This provision was held, however, not to affect previous legislation, but only such legislative enactments as might be adopted subsequent to 1894; and as most of the legislation affecting subsidies to charities had been passed prior to that year, the immediate effect of the constitutional amendment was not important. During the last session of the Legislature, however, Senator Stranahan, Chairman of the Senate Committee on Cities, became disagreeably impressed by the importunities of representatives of private charities in seeking acts of the Legislature to authorize the donating of city moneys to their institutions, and lent a willing ear to the representations of the local authorities that this whole subject had become a public abuse. Senator Stranahan thereupon introduced a bill which subsequently became chapter 196 of the Laws of 1899, which is destined to revolutionize the relations existing between the City Treasury and private eleemosynary institutions. This act, in brief, authorizes the Board of Estimate and Apportionment, in its discretion, to appropriate money from the City Treasury in aid of private institutions assisting the City in the care of dependents, regardless of the recognition which any institution may or may not have obtained from the Legislature by special enactment. The act furthermore authorizes the Board of Estimate and Apportionment to increase or diminish amounts allowed to private charitable institutions, regardless of the amounts fixed in prior legislation affecting such institutions. Thus the whole subject has been made a matter of discretion with the local authorities. Acts of the Legislature heretofore of a mandatory character, now become permissive only, and moreover, this state of affairs having been thus once brought about by chapter 196 of the Laws of 1899, it will be impossible for any future Legislature to return to the former system of mandatory legislation, because of the protection to the City Treasury afforded by the constitutional amendment above mentioned.

The discretion conferred by this act upon the Board of Estimate and Apportionment carries with it a large responsibility. If, hereafter, the City in its relation to private charitable institutions, should either, on the one hand, be wasteful of the public funds, or on the other hand, fail to perform the duties owed by the community to its dependent classes, the blame cannot be shifted to the Legislature, but will rest squarely upon the shoulders of the local authorities. In view of this new responsibility imposed upon the Board of Estimate and Apportionment, and with the view of attempting to solve some of the many difficulties of the charity problem, I set about immediately after the passage of the Stranahan Act to inform myself as well as possible in regard to the conditions at present existing, and to consider remedies for acknowledged evils which might receive the approval of this Board.

All institutions receiving public moneys were requested to transmit sworn returns containing certain statistics relative to their charitable work and their finances, which statistics will be found collated in tabular statements appended to this report.

I also solicited advice from a number of active and experienced workers in the charitable field, especially from the State Board of Charities, the New York Medical League, the Charity Organization Society and the State Charities Aid Association. The replies received in response to this request will also be found annexed hereto. With the information thus and otherwise obtained, I will endeavor to lay before the Board of Estimate and Apportionment certain suggestions of a practical nature bearing upon the action to be taken in preparing the budget for the year 1900. The views expressed by nearly all of the experts in charitable work are somewhat surprising on account of the radical nature of the reforms suggested. While it may be true that the conclusions reached by some of these gentlemen are theoretically sound, and that their arguments are, from an academic standpoint, unanswerable, it should nevertheless be borne in mind that in treating a condition which has been allowed to exist for many years almost without challenge from the local authorities, and has grown upon the passive or indifferent attitude of the public, sweeping and immediate reforms can be instituted only at the cost of serious temporary injury to certain charitable work of a necessary character.

I believe that the best results will be obtained if the Board of Estimate and Apportionment will decide upon a policy which should first decide clearly the relations to be established between the City Treasury and private charitable institutions, and then move towards that end by gradually conforming the appropriations in the budget to that ideal in such a manner that progress shall be made as rapidly as may be consistent with the desire to avoid crippling excellent charities which have been led to depend for many years upon public assistance. By this, of course, I do not mean to suggest that the Board should approach the subject with excessive timidity, for the evils which exist have assumed such proportions that a more or less severe use of the pruning knife must be made in dealing with appropriations, else the effect will be scarcely perceptible. I am convinced that ultimately the cause of charity will benefit rather than suffer from this course, for it is a serious objection to the whole subsidy system that it tends to dry up the sources of private benevolence. As Dr. Amos G. Warner, author of "American Charities," says: "Individual contributors dislike to have their mites lost in the abundance of a public appropriation. Almost without exception those institutions that have received public aid the longest and the most constantly receive least from private contributors. In looking up the history of a considerable number of institutions, it was found that after the public became a contributor, private contributions fell off from year to year, not only relatively, but absolutely, and in some cases ceased altogether." This view is abundantly sustained by the statistics appended to this report.

At present, The City of New York occupies an unenviable prominence among the large cities of this country in respect to the subsidy system. The amounts appropriated by the large cities of this country to private institutions according to the statistics collected by the special committee of the Charity Organization Society, compare with similar appropriations in The City of New York as follows :

Chicago.....	\$2,796 00
Philadelphia.....	151,020 00
St. Louis.....	22,579 30
Boston.....	Nothing
Baltimore.....	227,350 00
Cincinnati.....	Nothing
Cleveland.....	Nothing
New Orleans.....	30,110 00
Pittsburg.....	Nothing
Washington.....	194,500 00
Detroit.....	8,081 00
Milwaukee.....	Nothing
Newark.....	7,500 00
Jersey City.....	Nothing
Minneapolis.....	2,000 00
New York City.....	3,131,580 51

Only about 21 per cent. of the cost of dependent children is borne by private benevolence in New York City, while in Philadelphia the percentage is 97.*

I have the honor to make the following suggestions for the consideration of the Board, and in doing so attention is called to the somewhat remarkable accordance of many of the recommendations made by the State Charities Aid Association with the conclusions which I had reached upon independent investigation prior to the receipt of the valuable communication of that organization :

ALL DONATIONS OF PUBLIC FUNDS SHOULD BE MADE ONLY FROM THE BUDGET.

I.—All appropriations for charitable purposes should be included in the budget and not provided for from any other source. Under the existing system, moneys are donated to private institutions, not only from the budget, but from the Excise Tax Fund and from the Theatrical and Concert License Fund. Whereas the items which go into the budget are annually subjected to the close scrutiny of the general body of taxpayers, this cannot be said of the resolutions of the Board of Estimate and Apportionment appropriating moneys from the revenues of the City derived otherwise than from taxation. Indirectly, an appropriation from the Excise Fund is quite as much a charge upon the taxpayers as a direct appropriation from the budget, but it has always been true, not only in The City of New York, but in other cities, that demands are made with greater freedom upon a fund of this character, than from the annual taxes levied directly upon the people.

* Conference on Care of Dependent and Delinquent Children, New York, 1893, pp. 164, 165.

ALL PAYMENTS SHOULD BE MADE ACCORDING TO SOME MEASURE OF SERVICES RENDERED.

II.—Public moneys should be disbursed only upon a basis of pro rata payment, measured by specific services performed, and this basis should be made uniform for all institutions performing similar work. At present a large number of appropriations are made in bulk to certain institutions of a charitable character, "for their general uses and purposes," and there is no means of knowing the return made to the City for the money donated, nor whether the appropriations are used for charitable work of a nature warranting public assistance. The following instances may be cited as illustrative of the inequalities of payments to charitable institutions performing the same class of services under the existing system:

Eighteen institutions caring for dependent children are paid per capita two dollars per week; sixteen are paid twenty-five cents per day; one is paid one hundred and four dollars per annum, and three one hundred and ten dollars per annum. Four medical charities receive for infants, thirty-eight cents per day per capita; two receive ten dollars per month. Three lying-in hospitals receive for mothers, eighteen dollars per month; two receive five dollars a week, and one receives twelve dollars a month. One receives fifteen dollars for each obstetrical case, and five receive twenty-five dollars. Three hospitals receive one dollar per day for each patient, while three receive that amount only for surgical cases, obtaining only seventy cents per day for medical cases. Three reformatories receive one hundred and ten dollars per annum; one, one hundred and fifty dollars per annum, and one, two dollars per week. Seventy institutions receive appropriations aggregating \$350,000 in bulk, i. e., upon no basis of payment for actual service performed. It may be doubted whether the spirit of the constitutional provision prohibiting the donating of public money in aid of private individuals and corporations (with an exception in favor of the support of the poor) is complied with in the case of the appropriations made in bulk to institutions, regardless of the quality or extent of the services rendered in consideration thereof. Furthermore, if the charitable work performed by an institution is of such a character as to make it impossible to measure the value of the services rendered to the City, it may well be doubted whether that work can be of such a character as to warrant the donating of public funds.

An examination of the returns made by institutions receiving appropriations in bulk from the city treasury, shows that many of them are using the public funds for purposes not authorized by the constitution. The constitution authorizes payments to be made for "care, support and maintenance." The reports of a large number of institutions show the money annually obtained from the city carried forward wholly or in part as surplus. Different uses are made of this surplus, none of them, however, authorized by law, or warranted by a proper regard of the interests of the taxpayers. In some cases this surplus is used to pay off mortgage indebtedness, in others for permanent additions to buildings or for increase of investments and endowment. In one case the manager of an institution frankly explained a remarkable falling off in disbursements (so great that its charitable activities were almost suspended) by stating that it was proposed by exercising great economy for a number of years to let the City's annual appropriations accumulate into a respectable building fund. The flagrant nature of this abuse is so apparent that argument is unnecessary.

APPROPRIATIONS FOR DEPENDENT CHILDREN.

III.—Appropriations for dependent children have reached enormous proportions in The City of New York. Out of a total of \$3,249,623.81 appropriated for private charities in 1899, no less than \$2,216,773, or 69 per cent., is for the care and support of children. In no city in the United States will the number of children supported at the public expense compare, in proportion to the population, with the number so cared for in The City of New York. This may be partly accounted for by the extremes of poverty to be met with in the metropolis, especially among the foreign born population, where the struggle for existence is so severe as to weaken the family ties; partly by the rivalry and competition which has existed between the several institutions devoted to this kind of charitable work; partly by reason of the fact that the rate paid by the City for the care of these children is such as to enable the larger institutions, in all probability, to make a small profit; but to a considerable extent, also, from an insufficient inspection by public officers for the purpose of ascertaining whether children are the proper subjects of commitment and detention, i. e., whether the parents are really unable to provide for them, and if so, whether the inability may not be of a temporary nature which would enable the child to be restored to its parents at an early date.

The care of dependent children is, in its relations to the interests of the State, decidedly the most important governmental problem involved in the field of charitable activity—second only, in actual importance, to the system of free public instruction, and of far more vital importance than that in its effect upon the dependent children themselves. Children are so largely the creatures of environment that it may fairly be said that upon the methods adopted by the institutions caring for them depends the question whether a considerable fraction of the whole population will turn out good or bad citizens. In The City of New York 50,638 children in private institutions are cared for at the public expense. This is one to every 68 of the estimated population of the city (3,438,899). This form of charity offers the greatest possibilities for constructive work. With the sick, the insane, the crippled, the blind, the deaf and dumb, and with adult paupers, there is but little hope of accomplishing more than an alleviation of suffering or want. In the receptive minds and bodies of children, however, there exists all the encouraging possibilities of rearing intelligent, moral and healthful citizens. On the other hand, these very possibilities involve serious dangers. I am led by the importance of this subject to quote from the admirable work on "American Charities" by Amos G. Warner, where the author, referring to the system of caring for dependent children in large institutions, says: "There are many things to be said in its favor by those who have a really disinterested wish to benefit the dependents. The children receive many negative benefits. They are not cold, nor dirty, nor neglected, nor hungry, nor abused—that is, if the management is good. The grosser forms of profanity and vice can be restrained; their attendance on school exercises is entirely regular, as are also their hours of sleep and eating. But, admitting these advantages, we have said about all that is favorable to institution life for children. The congregating of them together, which we found in the case of infants to result in high mortality, results in the case of older children in a low vitality. Even a small institution is different from a large family. In the latter the children are of different ages; they have different opportunities for amusement—one imitates the other. In even a small institution, one with only eight or ten children, they are apt to be of about the same age, none of them especially ambitious, and with their opportunities for self-education very limited. In the large caravansaries, where hundreds or even thousands of children are congregated, their non-development is very apparent. The fundamental fault is, perhaps, that life is made too easy. A child ought to have more opportunities of hurting himself, or getting dirty, or being insubordinate than can possibly be accorded to him here. It is a pitiful sight to see a hundred children together and none of them making a fuss. The discipline that would make a good soldier ruins a child. It is fatal to him to march in platoons, to play only at the word of command. As a matron in South Australia says, 'They (the children) never grow up properly if you have a lot of them together. I would never have children of two or three years of age there, for if they get into an institution they never develop into anything; they only grow up into half-idiotic men and women. However good a nurse you have, she cannot draw out the intelligence of every child and nurse it as it would be nursed in a home. * * * We have only five now, and they are as bright again as when we had twenty.'

"How is a child to learn to use matches if he lives in a building with steam heat and electric light? How will the child learn to cook in the ordinary home where nothing but great ranges are used for cooking? How learn to wash under ordinary circumstances where the laundry does work for one or two hundred people? What experience can a boy have here that would qualify him to bring in wood? How learn to carry water where there is nothing to do but turn the stopcock? How will the child learn to tell the time of day where everything moves at the stroke of a bell or the word of command? How obtain any appreciation whatever of the value of money when everything comes to him as if the world had been arranged to provide him with each thing that he needs and just as he needs it? There is in fact, no proper development of the child's inventiveness or individuality, or even of his ambitions. A hundred institution children deluged with toys at Christmas enjoy them less, and feel less gratitude, than the children of the individual home who have learned to long for things and learned to know in some sort what it cost to provide them.

"The fact already mentioned, that the child is never quite ready to leave the institution, tells strongly against this method. The neglect of superintendents to follow the subsequent careers of the children, and make careful statements of how they turn out, while readily explained, is very unfortunate. It is a well-known fact with institutions receiving older children—those of ten or twelve years of age—that inmates who have gone through a previous institution experience cannot hold their own with those who come direct from the slums. Children who have grown up in infant asylums to the age of ten must be classed with children of from six to eight, who even then go by them in classes and at work. I have known the matron to ask all those who had come from another institution for younger children to step out of line; and they were distinctly flabby and undervalued as compared with the others. As the matron herself remarked, 'they are good for nothing!'

"A great part of the evils of institution life come from the mingling of individuals, none of whom have a very good heredity behind them, and some of whom have inherited weak constitutions and bad moral tendencies. It is a continual fight on the part of the matrons to repress skin diseases and sore eyes; and these contagious diseases are but typical of the contagious vices which are not so obvious, but more to be dreaded. That institution life is partly faulty because of the low grade of children who are received, and who bring about degeneration of each other, is proved by the experience of institutions that have introduced an element of artificial selection, which separates the low from the more highly organized. At Girard College and at the McDonough School, where the attempt is made to get boys from respectable families, and where any boy who cannot carry his studies or will not obey the rules, is promptly dismissed, there has obtained an esprit de corps, an ambition, among the inmates, which is utterly impossible in those institutions that take all comers, without reference to capacity. Especially

"at the McDonough School, where boys are admitted only on competitive examination and where admission is a prize worth working for, the whole atmosphere of the place shows the difference. Some of the most capable and ambitious young men in Baltimore come from that school.

"It should also be said that institution life has been greatly improved by the introduction of kindergarten work for the smaller children, and industrial training for those of maturer years. But the trouble is, that in the great majority of cases, the expense of giving such work properly leads to the mere pretense of giving it—going through the motions of industrial training without the spirit of it, or managing a kindergarten in a way that makes the child completely dependent upon somebody else for all its possibilities of play and enjoyment. It is not sufficiently understood that a poor kindergarten stultifies the child, and that manual training which is not well conducted has no virtue in it."

I have referred at some length to this subject, not because I am convinced that it will be practicable to effect any radical change in the conditions which now exist, but simply to emphasize the fact that the rearing of large numbers of children in either public or private institutions is in itself an evil—a necessary evil, and likely to continue as long as there are extremes of poverty, but still an evil, and not to be fostered by subventions of public money in unnecessary cases, when parents are really able to provide for their support.

To build, equip and maintain public buildings for the care of dependent children seems to me entirely impracticable. Regardless of the matter of expense, which would be enormous, all the disadvantages of the "institution system" would still continue, and it is not likely that public employees could be obtained who would rear children as economically, as efficaciously or with the same devotion and self-denial as is the case with the religious orders and associations now performing this work, in many respects so successfully. The care of these children by direct Governmental agencies, being therefore, in The City of New York at least, practically impossible, and it being recognized that the present system is likely to continue for many years, if not permanently, the most should be made of it.

With the religious training of children the City has nothing to do. Their moral training may also be safely left to those now responsible therefor. On the other hand, the State is vitally concerned with their mental and physical development; and visitation and control for the purpose of maintaining a proper standard in these respects is essential. Some years ago, the sanitary and hygienic conditions affecting a certain alleged charitable institution caring for children in this city were widely known to be scandalous, and the local authorities were powerless to correct these evils until, finally, through the intervention of the Board of Health, the institution was closed. Where conditions like these exist they should be corrected at once through a proper system of inspection, and not allowed, as in the instance cited, to continue for years. This duty of inspection has since 1894 devolved upon the State Board of Charities; but the field of that Board is so vast, and its appropriations so limited, that it would seem highly desirable to have its work supplemented by the local authorities.

The rules of the State Board of Charities provide that no destitute child or adult, committed by any Court or Magistrate, shall be retained in any institution as a public charge unless accepted in writing as such by the officer charged with the support of the poor (in New York City a Commissioner of Charities). In 1896 the Department of Public Charities appointed five Examiners of Dependent Children for the purpose of investigating the circumstances of parents of children committed to institutions. The effect of this rule and the appointment of these examiners was quite remarkable. Whereas from 1874 to 1894 the number of commitments increased one hundred and thirty-three and nine-tenths per cent., as against an increase of population of seventy-five and six-tenths per cent., the payments made by the City thereafter showed the following decreases from the payments made in 1894:

1895.....	\$38,108 31
1896.....	98,874 79
1897.....	151,565 87

The flagrant nature of the abuses which formerly existed in regard to the unnecessary detention of children (and which still doubtless exist to a considerable extent) was forcibly illustrated in the Twenty-fifth Annual Report of the State Charities Aid Association, an extract from which will be found in Appendix VI.

I believe and recommend that this system of inspection should be made more thorough and that provision should be made for the appointment in the Department of Public Charities, of five additional Inspectors for this purpose in the Boroughs of Manhattan and The Bronx, and three in the Boroughs of Brooklyn and Queens. This system could be, furthermore, well supplemented if every institution caring for more than two hundred and fifty children were required (as the Five Points House of Industry does voluntarily) to employ for every five hundred children (or major fraction of five hundred), one visitor to ascertain the circumstances of the parents, and to return the children to such parents in proper cases. The reports of these visitors should be made periodically in triplicate, one copy to be filed with the Department of Public Charities and one with the Department of Finance.

An improvement in the manner of committing children might also be obtained through the co-operation of the City Magistrates, if these officers would join in referring all applications for commitments on the score of destitution to the Commissioner of Charities, acting themselves only in cases of neglect, cruel treatment, improper guardianship, or involving in some way the commission of a crime. The reasons for such a course have been well stated in a statement issued by the State Charities Aid Association, dated April 25, 1899, an extract from which will be found in Appendix VII.

I do not recommend any material change in the rates paid by the City for dependent children, except that the inequalities therein existing be now abolished and uniform rates established, viz.: Two dollars per week for all children over two years of age, and thirty-eight cents per diem for infants under that age, these being the amounts now paid in a large majority of instances.

MEDICAL CHARITIES.

IV.—The subsidy system probably finds its greatest abuse in the case of medical charities. The work of medical charities falls within two great subdivisions, In-door and Out-door relief—the latter generally performed by dispensaries or by hospitals with dispensary attachments.

The City maintains its own hospitals, while at the same time subsidizing private institutions which compete with them. During the last few years, great improvements have been made in the city hospitals, but their condition is still capable of considerable further improvement. While sometimes overcrowded, it frequently happens that the city hospitals are not filled to the limits of their capacity, and it would seem as though the City should not deal with private hospitals except as subsidiary aids or adjuncts to the public institutions. It stands to reason that so long as there are vacant beds in the city hospitals, and the city is at the same time subsidizing private hospitals at a cost greater than the expense of caring for patients in its own institutions, a wrong is done to the taxpayers. If private hospitals are to receive public assistance at all, it would certainly seem that payments should be made only at some uniform rate, approximately the same as the cost per capita of maintenance in the public institutions (not including the cost of general administration, which would be constant in any event). The New York Medical League has for some years past strongly attacked the policy of granting public subsidies to private hospitals and dispensaries. The chief points of attack have been the claims: (1) that many of the hospitals receiving public money are really business enterprises, the hospitals being merely necessary clinical attachments to medical schools, which would have to be maintained for the proper teaching of students, even if the city contributed nothing to their support, and which are worth more to the medical schools than the cost of maintaining them; (2) that the books of twenty-two hospitals receiving public aid show an annual surplus in excess of the amounts received from the city (i. e., if the city appropriations were withdrawn they would still have balances to their credit), and (3) that dispensaries do not exercise proper care in confining their activities to those who are really indigent, but promote pauperism by treating free those who are well able to pay for treatment.

It has been attempted to discredit the efforts of the New York Medical League by asserting that these efforts were due to selfish professional interests; but even if this be admitted as true, it constitutes no answer to such of the charges as are found to be substantiated by the facts. Many, if not most, ameliorations in governmental conditions are obtained through the efforts of those specially interested for their own welfare, and if the claims of the New York Medical League are true, it would be absurd to ignore them merely because the medical fraternity and the druggists might obtain peculiar benefit from the checking of a public abuse.

That these claims are in the main true, I have become thoroughly convinced. From such personal examination as it has been possible to make, from statements made by reliable individuals well fitted to give expert testimony, and from an examination of authorities on the subject, there would seem to be little doubt that the subsidy system finds its worst abuse in the case of medical charities. Foreign experience amply confirms this view. Sir Morrell Mackenzie expressed the opinion that the "out-patient" work of a large hospital was "the greatest pauperizing agency existing in England."

The Medical Times has said that "the amount of gratuitous work done by the profession in no way raises it in public estimation. It is well known that it is not performed from motives of charity, but from the position that is gained by being attached to a hospital staff, and the hope of a good practice accruing therefrom." The British Medical Journal says "Hospitals compete with each other as to the number of patients, without regard to the fitness of the cases or the position of the applicants." In the Children's Hospital of London, where the rule was adopted of referring all applicants to the Charity Organization Society, and where no patients were excluded, provided that the parents were making less than 30 shillings a week, there was found an abuse-rate of 57 per cent. In the London hospital, when an inspector was appointed for the out-door patients, there was a reduction in twelve months of 7,311 patients, which brought about

"a saving of some \$7,000 in one year to the charity. At this hospital the abuse-rate was about 50 per cent. See Rentoul, 'Voluntary Medical Charities.'"

Out of 1,500 cases of dispensary treatment investigated by the Charity Organization Society, only one-half were recommended as worthy of medical charity by reason of poverty. From a valuable report made in 1897 by a special committee of the New York County Visiting Committee of the State Charities Aid Association (see Appendix No. VIII.), the daily cost per capita of maintaining free patients in fourteen private hospitals is given. This cost varies in remarkable degrees, running from 35 cents, in the case of St. Mark's Hospital, to \$3.65 in the Homoeopathic Medical College and Dispensary. The cost in Roosevelt Hospital is stated to be \$1.92; in the Mount Sinai Hospital, \$1.33, and in the German Hospital, \$1.13. The average for the fourteen hospitals is \$1.56. It is likely, however, that special conditions affecting certain of these hospitals render the statistics not altogether reliable.

In Bellevue Hospital the daily cost per capita of patients is 74.94 cents, excluding salaries, and \$1.0465 including salaries. The following statement shows the daily cost per capita in the principal institutions of the Department of Public Charities in the boroughs of Manhattan and The Bronx for (1) patients and (2) all inmates:

	INCLUDING SALARIES.		EXCLUSIVE OF SALARIES.	
	Inmates.	Patients.	Inmates.	Patients.
Alms-house .....	.1680	.1799	.1416	.1490
Bellevue Hospital (only).....	.5790	1.0465	.4146	.7494
Bellevue Hospital and dependencies.....	.6053	1.1234	.4325	.8025
Fordham Hospital.....	.8580	1.9010	.5964	1.3207
Gouverneur Hospital.....	.7176	1.5548	.4995	1.0607
Harlem Hospital.....	.7407	1.6713	.5456	1.2312
City Hospital (including Training School).....	.4051	.5819	.2764	.3970
Metropolitan Hospital (including Training School).....	.3922	.5245	.2885	.3858
Randall's Island Asylum and School.....	.2783	.3352	.1945	.2346
Randall's Island Infants' Hospital.....	.4370	.8834	.2653	.5363

It does not seem as though per capita payments to private institutions should exceed the cost of maintaining patients in the city hospitals, and I think that the maximum rate should be 70 cents a day for medical cases and one dollar for surgical cases. All cases of needy patients intended to be a charge upon the city should be immediately reported to the Department of Public Charities, and no payments should be made by the Comptroller except for such cases as have been accepted by that Department and certified as proper charges against the city treasury. It is also my opinion that the Commissioners of Public Charities should, except in emergencies, decline to accept cases as proper charges against the city treasury when beds in the public hospitals available for the proper treatment thereof are vacant. In the boroughs of Brooklyn and Queens, where the accommodations are inadequate in the one public hospital, it is likely that for some time to come payments to private hospitals will continue to be considerable in amount. In Manhattan and The Bronx, however, it would seem that such payments should properly be reduced to a comparatively small figure.

The unsatisfactory results of the competition referred to between public and private medical charities are particularly marked in the case of maternity hospitals. Not counting the hospitals which receive maternity cases in emergencies only, there are sixteen institutions in the boroughs of Manhattan and The Bronx devoting special accommodations to this purpose. Of these, eight are maternity hospitals only and receive no other patients. Three of these eight are public hospitals, and of the other five four are dependent to a considerable extent on assistance from the public treasury.

In a recent report made to the State Board of Charities by one of its inspectors reference is made to the fact that the maternity system in New York City is in process of readjustment, the large, wealthy medical maternities, such as the Sloane and the Society of the Lying-in Hospital drawing away patients from both the city institutions and the smaller maternity hospitals. The latter institutions, says this report, "require certain moral qualifications for admission, tending to bar out many applicants. But the city hospitals have no such qualifications and are just as empty. The City Maternity on Blackwell's Island has an excellent service—a great deal better as regards cleanliness and comfort than are some of the private institutions to which the city is paying per capita for maternity cases—yet on November 22d there were just 7 patients in the wards, which accommodate 30, and 29 women in the waiting women's quarters, where there is room for 45. The Metropolitan, on the other end of the island, was in practically the same condition."

Considering the high standard maintained in the maternity wards of the public hospitals, and bearing in mind the fact that the capacity of these wards is about to be increased by the approaching completion of the new Gouverneur Hospital, that the supply of beds for these cases in both the public and private hospitals of the Borough of Manhattan largely exceeds the demand, there is no reason why the City should pay at all for private service which it is able to render with equal or superior efficiency in its own institutions.

In the Borough of Brooklyn, however, the conditions are almost exactly the opposite. The maternity ward of the Kings County Hospital has been for years past filled to the limits of its capacity, and there are no large medical maternities comparable to those in Manhattan. Owing to the conditions existing in the Borough of Brooklyn, it will probably be necessary to continue to appropriate money for maternity relief, but if the Commissioners of Charities exercise a wise discretion in accepting such cases as charges against the city treasury, and a more reasonable uniform rate be established of, say, \$18 per case instead of \$25, and \$12 per month for homeless mothers nursing their own infants, it is believed that this subject will be freed from past abuses.

While on this subject, I cannot refrain from commenting on the great improvement recently made in the management of the city hospitals, and the need for still further progress and possible extensions. It is gratifying to note that recent reports of the State Charities Aid Association have freely given due credit for this improvement, and I believe that if the Board of Estimate and Apportionment continues its policy of liberality in appropriations for the Department of Public Charities the hospitals maintained by the city will soon be brought to the highest standard of efficiency. The old and vicious system of employing workhouse help has been almost entirely done away with, and I hope that a final end to that system may be made with the ensuing year. The year 1900 will see the opening of the new Gouverneur Hospital and the new addition to the Kings County Hospital. If only a small part of the money that can be saved by reforms in the subsidy system be devoted to much-needed repairs and alterations to some of the older city buildings the cause of practical charity will be greatly advanced.

In regard to dispensaries attention is called to the elaborate report submitted by the committee of the New York Medical League and appended hereto (Appendix III.), from which it appears that a large number of the dispensaries receiving public moneys are well able to forego that assistance.

If the City is to continue the practice of subsidizing dispensaries—and I must admit that the policy of this course seems at least doubtful—payment should be made only for cases where the character of the applicant has been established by a proper system of inspection. It is useless to deny, however, that there are serious practical difficulties in the way of securing a proper inspection of this character. By chapter 368 of the Laws of 1899, the State Board of Charities was vested with supervisory jurisdiction over dispensaries, and in June, 1899, I addressed a letter to that Board, recommending the consideration of certain suggestions made by Dr. F. R. Sturgis in regard to the payment of public monies to these institutions. These recommendations are, in brief, that the work of the several dispensaries of the City be limited to certain districts with the view of preventing an unnecessary duplication of work, and that the cases treated by dispensaries should be certified to the State Board of Charities, which Board (by means of inspectors of its own appointment, but paid for by the dispensaries) would inspect such cases and certify such of them as are proper charges against the City to the Comptroller's office for payment. Dr. Sturgis's communication will be found appended hereto (Appendix IX.).

In the event of this plan being deemed impracticable—and thus far I have received no assurance from the State Board of Charities that it will be carried into effect—I suggest that the amounts allowed to dispensaries be limited to 50 per cent. of the amount received from private benevolence during the fiscal year last preceding the year in which the budget is made, the amount allowed in any one year, however, not to exceed by 25 per cent. the amount allowed in the preceding year,† and in no case to exceed 50 per cent. of the amount actually disbursed for dispensary purposes. Fourteen hospitals in the Borough of Brooklyn have dispensary attachments for which public appropriations have heretofore been made, but the finances of these dispensaries not being kept separate it is impossible to apply the foregoing rule. In these cases I would recommend, as a temporary measure for the ensuing year only, that one-half the amounts allowed by section 230 of the Charter be granted for the year 1900.

* Warner, "American Charities," Note 1, p. 245.

† Such a proviso would seem to be necessary to guard against the possibility of having to make an abnormally large appropriation in the case of a dispensary receiving a large legacy.

HOMES FOR THE AGED.

V.—In regard to Homes for the Aged, it would seem that they are properly a subject for private charity exclusively. The State, through its several municipal subdivisions, cares for the helpless aged in almshouses. It is true that a prejudice exists against going to the almshouse and that such an end is a sad one for those who have led respectable lives; but it should also be noted that the stigma of allowing a relative to go to the almshouse is in many cases a strong incentive toward inducing persons to support their aged relatives at their own expense, whereas the same persons would seek to have such relatives admitted to a private home for the aged to which no such stigma attaches. Dr. Warner cites the case of "an abandoned woman who supported her mother for years rather than permit her to go to the poorhouse, but who was trying all the while to get her admitted to a 'private' home for the aged." Such instances are so common as to be within the personal knowledge of many. In a certain sense, therefore, these institutions may be said to encourage pauperism. At all events, in view of the fact that the public maintains almshouses for just this class of dependents, it would seem that homes for the aged should be exclusively the subject of private benevolence, and I therefore recommend that no allowance of public moneys be made to such institutions after the year 1900, and that for said year one-half the amounts allowed for 1899 be granted, with the view of enabling institutions accustomed to depend upon donations of public money to adjust their finances to new conditions.

ASYLUMS AND HOSPITALS FOR DEFECTIVES.

VI.—The number of blind, ruptured, crippled and deaf persons in the community being strictly limited, the opportunities for abusing this form of charitable relief are comparatively small. In the case of one institution the Inspectors of the Department of Public Charities found that patients were being forwarded to New York for treatment from the far Western States, and that claims were being made upon the city treasury for their support. This practice, however, can be checked by a system of proper inspection and audit, and does not seem to require any special action on the part of the Board of Estimate and Apportionment.

REFORMATORIES.

VII.—In the case of reformatories I am not aware that the subsidy system is the subject of any special abuse and I recommend that to the institutions heretofore receiving city money, there be paid the prevailing rate fixed by existing legislation, i. e., \$110 per annum, for each female between the ages of fourteen and twenty-one years.

INSTITUTIONS FOR MISCELLANEOUS CHARITABLE PURPOSES.

VIII.—It has been the practice for some years past, both in the cities of Brooklyn and New York, to donate annually lump sums of money to charitable organizations performing work of a miscellaneous character. In New York these amounts have been for the most part comparatively small, and principally derived from the Theatrical and Concert License Fund. In Brooklyn the amounts have been larger, and were obtained originally from the Excise Fund, and later directly from the budget. I recommend that this practice be discontinued. The Charter itself contains stringent prohibitions against the distribution of out-door relief by the Department of Public Charities, and the spirit of these provisions is against accomplishing the same result in an indirect manner. Many of these recipients of public funds devote themselves exclusively to out-door relief, and an examination of the purposes of some of these organizations shows that however proper these may be as the result of private benevolence, they are extremely improper objects of the public bounty. In the case of such of these institutions as perform work capable of classification with the well defined objects of charitable activity which the city has systematically assisted by subsidies in years past, and which can be paid for on a per capita basis, or on some other definite system of payment, I recommend that the latter system be applied. In the case of institutions whose work cannot be so classified and treated, I recommend that payments be discontinued:

(1) Immediately in the case of those organizations which have in the boroughs of Manhattan and The Bronx received from year to year various and uncertain sums from the Theatrical and Concert License Fund, with one exception hereafter noted, and (2) gradually, in the case of similar organizations in the Borough of Brooklyn, for the reason that their claims having been recognized by statutory enactment they have been led to expect, with more or less confidence, a continuance of public aid and an opportunity should be given to adjust themselves to the new conditions. In such cases I recommend that in the budget for the year 1900 one-half the amount be allowed that was granted for 1899, and that thereafter the allowance be discontinued.

The one exception mentioned in the case of institutions which have shared in the distribution of the Theatrical and Concert License Fund is the "Actors' Fund of America." It has been the consistent practice of the Board of Estimate and Apportionment for many years to grant to this charity exactly one-half of the amounts received by the city from theatrical licenses, and to withdraw immediately the whole of this substantial appropriation would work considerable hardship. In order to enable its trustees to accommodate themselves to the changed conditions I recommend that for the year 1900 one-half of the amount allowed in 1899 be appropriated and that thereafter this grant be discontinued.

There are still left for consideration a number of institutions whose claims to the receipt of lump sums rest on special statutory enactments. Some of them—notably the Children's Aid Society and the American Female Guardian Society—perform work eminently worthy of public assistance, and in some cases I believe it will be possible to make provision therefor on a per capita basis.

I addressed letters to the managers of these institutions requesting the submission of suggestions for establishing a system of per capita or other measured payment, but, as in a majority of cases the replies have not been received at the date of this report, and the subject is one demanding careful detailed treatment, I will present hereafter a supplemental report in regard thereto.

I am conscious that this is far from being an adequate presentation of facts in regard to a public question of the highest importance. The subject is full of difficulties and likely to give pause to the expression of ready opinions on the part even of those who have become familiar with it from years of experience. In submitting this report to the Board of Estimate and Apportionment at a date well in advance of the time of acting on the budget for the ensuing year, it is hoped that the opportunity for free criticism and discussion will result in supplying such omissions and correcting such errors as may have been made.

Finally, I submit herewith a preamble and resolution designed to regulate the disbursement by the Comptroller of moneys appropriated for private charities. The law seems to vest a large measure of discretion in the Comptroller in regard to withholding such appropriations in improper cases, but I believe it would be altogether safer and better to adopt this resolution and then to make all appropriations in the budget for private charities dependent upon compliance with the rules embodied in said resolution. Respectfully,

BIRD S. COLER, Comptroller.

Whereas, Chapter 196 of the Laws of 1899, amending section 230 of the Greater New York Charter in relation to the appropriation of public monies to private charitable institutions, provides that the Comptroller is authorized to pay the sum appropriated to each institution upon its appearing to his satisfaction, in such manner as he shall prescribe, that the expenditure thereof by the institution is lawful and proper; and

Whereas, The matter of appropriating public monies to private charitable institutions is by said chapter 196 of the Laws of 1899 made discretionary with the Board of Estimate and Apportionment;

Resolved, That the Board of Estimate and Apportionment hereby determines and declares the following as the terms and conditions upon which public monies shall be disbursed by the Comptroller to private charities for which appropriations may be made in the budget:

1. The accounts of all charitable institutions receiving public monies shall be so kept as to show the receipts of and disbursements from public monies separately from the other funds of such institutions, and all institutions shall keep an exact record, to be corrected from time to time, in a form to be approved by the Comptroller, showing the addresses of the parents, guardians, or nearest relatives of inmates and other information designed to facilitate inquiry into their financial inability to provide for such inmates.

2. Monies received from the City Treasury shall be used by such institutions only for annually recurring expenses of "care, support and maintenance."

3. All institutions receiving public monies shall be at all reasonable times open to the visitation and inspection of duly authorized representatives of the Department of Public Charities and the Department of Finance.

4. Upon its appearing to the satisfaction of the Comptroller that it would be to the public interests to withhold payments to any charitable institution for which an appropriation has been made, he shall give written notice to such institution of his intention to so withhold such payments, and the right of such institution to receive payment for services rendered thereafter shall thereupon cease.

5. All institutions caring for or supporting more than 250 dependent children shall employ at least one visitor for every 500 children or major fraction of that number, whose duty it shall be to examine into the ability of the parents or guardians of such children to support them in whole or in part at their own expense and to make report thereon at least once every six months to the Department of Public Charities and the Department of Finance. Whenever it shall appear from such reports or from investigation made by representatives of the Department of Public Charities or the Department of Finance that the parents or guardians of such children are financially capable of their support, such children shall be forthwith returned by such institutions.

6. No payments shall be made for inmates of private charitable institutions unless the same shall have been accepted by the proper Commissioner of the Department of Public Charities as a proper charge against the City.

7. Institutions carrying on industrial enterprises in which inmates are required or permitted to work, shall keep records showing the financial results of such work, the methods by which products are sold and whether below current or market prices for such products; also, separately, the earnings per capita of inmates wholly or partly maintained by the public funds.

MAY 24 1900 62.175

APPEN
STATISTICS RELATING TO PRIVATE CHARITABLE INSTITU
CLASS I—

NAME.	AMOUNT DONATED BY CITY FOR YEAR 1898.					ESTIMATED VALUE OF					
	*Budget.	Excise Fund.	Theatrical and Concert Licenses.	Corporate Schools.	Total.	Value of Real Estate.	Value of Personal Property.	Total Property.	Indebtedness on Real Property.	Indebtedness, Personalty.	Total Indebtedness.
Asylum Sisters of St. Dominic.....		\$37,963 13			\$37,963 13	\$90,000 00		\$90,000 00	\$24,840 71	\$1,000 00	\$25,840 71
Asylum of St. Vincent de Paul.....		10,917 84	\$200 00		11,117 84	234,263 93	\$5,000 00	239,263 93			
Association for the Benefit of Colored Orphans.....		18,731 64		\$1,885 37	20,617 01	290,000 00	250,000 00	540,000 00			
Association for Befriending Children and Young Girls.....	*\$5,000 00	21,853 27		327 89	27,181 16	399,662 00		399,662 00	124,500 00	11,500 00	136,000 00
Dominican Convent of Our Lady of the Rosary.....		57,429 55			57,429 55	242,309 00	119,602 00	361,911 00	44,000 00	14,931 84	58,931 84
Five Points House of Industry.....		35,902 13		2,155 88	38,058 01	250,000 00	64,438 00	314,438 00	100,000 00		100,000 00
Institution of Mercy.....		85,221 76			85,221 76	491,768 58		491,768 58	158,980 00	30,624 51	189,604 51
Hebrew Infant Asylum of The City of New York.....		3,106 00	300 00		3,406 00	48,000 00	2,000 00	50,000 00	24,500 00		24,500 00
Missionary Sisters, Third Order of St. Francis.....		93,167 44			93,167 44	275,000 00		275,000 00			
Mission of the Immaculate Virgin.....		96,710 59			96,710 59	750,000 00	35,000 00	785,000 00	29,000 00		29,000 00
St. Agatha Home for Children.....		30,337 84			30,337 84	115,000 00		115,000 00	48,000 00	16,000 00	64,000 00
St. Michael's Home.....		14,153 68			14,153 68	50,000 00		50,000 00	11,277 52		11,277 52
St. Elizabeth's Industrial School.....		2,291 13			2,291 13	72,000 00		72,000 00	17,500 00		17,500 00
American Female Guardian Society and Home for the Friendless.....	*25,000 00	15,966 27		24,698 34	65,664 61	200,000 00	25,427 46	225,427 46			
St. Joseph's Asylum.....		83,849 83			83,849 83	352,000 00	57,000 00	409,000 00	15,000 00	60,000 00	75,000 00
St. Ann's Home.....		38,634 85			38,634 85	See Roman Catholic House of the Good Shepherd.					
St. James' Home.....		10,516 26			10,516 26		8,500 00	8,500 00			
Hebrew Sheltering Guardian Society.....	*104,000 00				104,000 00	300,000 00	25,000 00	325,000 00	120,000 00	5,130 96	125,130 96
New York Catholic Protectory.....	*275,000 00	3,142 95			278,142 95	1,255,311 29	177,241 10	1,426,552 39	370,000 00	77,164 16	447,164 16
Hebrew Benevolent and Orphan Asylum Society.....	*100,000 00			3,565 81	103,565 81	994,016 00	409,000 00	1,403,016 00	303,500 00	41,187 01	344,687 01
New York Juvenile Asylum.....	*118,250 00			8,787 46	127,037 46	525,000 00	106,416 62	631,416 62	32,593 64		32,593 64
The Children's Fold of The City of New York.....	*17,000 00				17,000 00	14,000 00	4,250 00	18,250 00			
The Shepherd's Fold of the Protestant Episcopal Church in the State of New York.....	*5,000 00				5,000 00	10,000 00	1,500 00	11,500 00			
The Trustees of the Leake and Watts' Orphan House in The City of New York.....				729 56	729 56	600,000 00	500,000 00	1,100,000 00			
Society for the Relief of Half Orphan and Destitute Children.....			100 00	1,623 06	1,723 06	237,627 76	257,274 07	494,901 83			
Messiah Home for Children.....			200 00		200 00			1,597 45			
Roman Catholic Orphan Asylum Society.....	†4,000 00										
St. Joseph's Female Orphan Asylum.....		21,401 75				1,152,500 00	118,549 31	1,271,049 31	255,000 00	35,876 61	290,876 61
St. John's Home.....		76,608 00			103,337 13						
St. Paul's Industrial School.....	†1,327 38										
St. Malachy's Home.....	†602 43	39,271 25			39,873 68	74,823 25		74,823 25	40,700 00	11,800 00	52,500 00
Brooklyn Howard Colored Orphan Asylum.....	†900 00	4,226 50			5,126 50	55,000 00	5,000 00	60,000 00	4,500 00	3,500 00	8,000 00
The Orphan Home.....		65,330 50			65,330 50	18,000 00	137,763 81	155,763 81	16,000 00		16,000 00
Sheltering Arms Nursery.....	†540 10 †1,000 00 †367 99	2,799 00			4,707 09	37,500 00	38,270 22	75,770 22			
The Convent of the Sisters of Mercy.....	†3,603 00	36,181 25			39,790 25	383,000 00	25,000 00	408,000 00	160,000 00	20,000 00	180,000 00
Orphan Asylum Society of the City of Brooklyn.....	†1,400 00 †1,500 00				2,900 00	290,000 00	128,700 00	418,700 00			
¶The Temporary Home for Children of Queens County, N. Y.....		3,724 50			3,724 50	20,000 00	5,140 13	25,140 13			
Ottolie Orphan Asylum.....		554 00			554 00	27,000 00		27,000 00		2,600 00	2,600 00
Hebrew Orphan Asylum Society of the City of Brooklyn.....	†200 00	28,744 75			28,944 75	175,000 00	52,090 98	227,090 98	50,000 00		50,000 00
Brooklyn Training School and Home for Young Girls.....	†125 00 †2,000 00	2,733 25			4,858 25						
Orphan House of the Church Charity Foundation.....				Board of Education, \$2,322 00	2,322 00	87,800 00	63,255 39	151,055 39	See Church Charity Foundation. See Class 5.		
Brooklyn Industrial School Association and Home for Destitute Children.....	†772 61 †1,500 00	27,574 00			29,846 61	217,434 00	83,717 00	301,151 00			
Roman Catholic Orphan Asylum.....				7,754 61	7,754 61						
St. Agnes' Home for Destitute Children.....		13,542 25							See House of the Good Shepherd.		
St. Vincent's Home.....	†260 24				260 24	10,000 00	3,419 99	13,419 99	5,000 00		5,000 00
St. Peter's Home.....	†1,058 84				1,058 84	30,000 00	600 00	30,600 00		10,098 00	10,098 00
Industrial School Association of Brooklyn, E. D.....	†400 00 †1,500 00	21,426 00			23,326 00	244,875 00	26,000 00	270,875 00	37,000 00		37,000 00
Orphan Home, German Roman Catholic Orphan Home.....	†1,819 30				1,819 30				No statement received.		
Total.....	\$574,132 89	\$1,004,013 16	\$800 00	\$53,849 98	\$1,719,253 78	\$20,588,890 81	\$2,729,156 08	\$13,289,644 34	\$1,975,891 87	\$357,413 09	\$2,433,304 96

* Section 230, Greater New York Charter † Chapter 996, Laws of 1896. ‡ Chapter 528, Laws of 1897. § Chapter 472, Laws of 1888. ¶ Fiscal Year.

CLASS 2—

NAME.	AMOUNT DONATED BY CITY FOR YEAR 1898.					ESTIMATED VALUE OF PROPERTY AND INDEBTEDNESS.								
	*Budget.	Excise Fund.	Theatrical and Concert Licenses.	Corporate Schools.	Total.	Value of Real Estate.	Value of Personal Property.	Total Property.	Indebtedness on Real Property.	Indebtedness, Personalty.	Total Indebtedness.	Amount Received from City during Year 1898.	Amount Received from all other Sources.	Total Receipts for Year 1898.
New York Infant Asylum.....	*\$99,998 00			\$368 88	\$100,366 88	\$178,152 38	\$22,173 31	\$200,325 69	\$35,000 00	\$20,655 43	\$55,655 43	\$70,914 23	\$34,721 10	\$105,635 33
New York Foundling Hospital.....	*303,717 00				303,717 00	600,000 00	11,000 00	611,000 00	3,000 00	6,500 00	9,500 00	320,214 94	25,379 50	345,594 44
Nursery and Child's Hospital.....	*75,200 00	\$30 61		1,245 98	76,476 59	150,000 00	200,000 00	350,000 00				65,715 43	38,114 58	103,830 01
¶New York Society for Relief of the Ruptured and Crippled.....	*26,250 00				26,250 00	574,367 91	454,242 90	1,028,610 81				17,161 99	308,666 78	325,828 77
¶The Babies' Hospital of The City of New York.....	*4,789 42				4,789 42	88,000 00	22,636 16	110,636 16				3,272 61	18,078 56	21,351 17
New York Post Graduate Medical School and Hospital and Babies' Wards of the Post Graduate Hospital.....	*25,000 00 *6,000 00				25,000 00 6,000 00	521,732 32	49,993 52	571,725 84	317,800 00	54,789 29	372,589 29	24,778 43	125,871 51	150,649 94
New York Polyclinic Medical School and Hospital.....	*7,500 00				7,500 00		7,776 07	7,776 07		3,601 31	3,601 31	7,300 15	16,611 15	23,911 30
New York Homeopathic Medical College and Hospital.....	*7,810 00		\$500 00		8,310 00	350,000 00	118,400 00	468,400 00	175,000 00	20,351 77	195,351 77	10,883 50	24,111 90	34,995 40

* Section 230, Greater New York Charter. ¶ Fiscal year.

DIX I.

DEPARTMENTS RECEIVING MONEY FROM THE CITY TREASURY.

HOMES FOR CHILDREN.

PROPERTY AND INDEBTEDNESS.			EXPENDITURES FOR YEAR 1898.					STATISTICS FOR YEAR 1898.												
Amount Received from City during Year 1898.	Amount Received from all other Sources.	Total Receipts for Year 1898.	For Salaries and Wages.	For Supplies.	For Rent.	For all other Purposes.	Total.	Number of Children Committed during Year 1898.	Number of Children Discharged during Year 1898.	Number of Children Maintained during Year 1898.	Number of Days Paid for by City during Year 1898.	Number of Children 2 Years of Age or under.	Number of Days' Care of Infants under 2 Years of Age.	Number of Children 12 Years of Age or over.	Number of Obstetrical Cases.	Number of Obstetrical Cases Paid for by City.	Number of Days' Care of Mothers.	Number of Days' Care of Mothers Paid for by City.	Number of Inmates during Year 1898.	Number of Inmates during Year 1898 Paid for by City.
\$34,236 27	\$1,293 77	\$35,530 04	\$5,337 55	\$24,915 35	.....	\$6,277 14	\$35,530 04	261	105	474	133,291	.....	.....	.....	.....	.....	.....	.....	474	474
11,090 26	13,790 63	24,880 89	3,307 00	13,146 86	.....	8,382 85	24,880 89	18	59	292	38,163	.....	.....	39	.....	.....	.....	.....	233	105
18,730 67	23,285 35	42,016 02	15,209 26	13,124 31	.....	13,325 39	41,658 96	54	97	387	65,557	.....	.....	.....	.....	.....	.....	.....	387	220
26,364 73	38,546 43	64,911 16	6,817 57	20,558 09	\$1,349 96	16,170 28	64,895 90	218	218	599	115,535	.....	.....	206	.....	.....	.....	.....	599	579
56,896 12	12,352 60	69,248 72	9,070 76	36,502 54	1,700 00	28,955 74	76,229 04	320	304	855	199,136	97	7,730	249	.....	.....	.....	.....	945	758
38,014 13	18,683 00	56,697 13	9,255 17	22,677 36	.....	19,064 93	50,997 46	208	168	632	126,684	.....	.....	.....	.....	.....	.....	.....	632	523
84,897 83	12,238 94	97,136 77	10,646 35	52,839 18	.....	32,552 07	96,037 60	192	158	1,022	297,352	.....	.....	.....	.....	.....	.....	.....	1,022	988
3,087 43	17,158 60	20,246 03	2,222 30	4,448 98	750 00	15,263 85	23,285 13	18	22	74	10,871	23	.....	.....	.....	.....	.....	.....	74	51
92,875 14	37,198 26	130,073 40	20,191 26	94,822 35	.....	15,457 79	130,471 41	353	264	1,146	325,168	13	1,731	244	.....	.....	.....	.....	1,465	1,040
96,806 59	166,917 37	263,723 96	37,897 43	175,659 91	.....	49,532 82	263,110 16	245	415	2,023	338,823	.....	.....	1,090	.....	.....	.....	.....	2,023	1,188
29,354 09	16,012 85	45,366 94	3,799 85	20,741 35	.....	20,106 45	44,647 65	119	62	380	104,831	5	.....	70	.....	.....	.....	.....	403	380
13,658 53	178 00	13,836 53	2,021 79	8,508 92	1,385 99	1,597 45	14,414 15	65	34	174	47,924	.....	.....	39	.....	.....	.....	.....	174	166
2,555 73	16,337 98	18,893 71	921 75	3,293 26	.....	14,406 99	18,622 00	2	10	33	8,017	.....	.....	13	.....	.....	.....	.....	50	28
65,286 14	33,243 52	98,529 66	48,820 00	7,733 10	9,580 00	23,535 47	89,668 57	66	78	237	54,557	.....	.....	21	.....	.....	.....	.....	237	208
81,972 61	82,695 44	164,668 05	19,447 13	39,764 31	.....	104,271 42	163,482 86	336	218	1,075	285,904	.....	.....	222	.....	.....	.....	.....	1,137	1,075
37,987 42	.....	37,987 42	.....	.....	See Class 3.	.....	.....	102	75	496	132,956	15	.....	157	.....	.....	.....	.....	496	460
10,315 26	911 00	11,226 26	1,562 67	7,931 57	312 50	520 48	10,327 22	15	15	135	37,092	.....	.....	44	.....	.....	.....	.....	135	115
81,303 00	12,592 27	93,895 27	19,385 37	53,543 99	6,375 00	16,900 21	96,204 57	355	203	861	290,368	.....	.....	220	.....	.....	.....	.....	861	831
254,197 66	110,234 90	364,432 56	68,927 92	200,925 05	600 00	92,012 38	362,465 35	1,171	868	3,833	843,474	.....	.....	1,433	.....	.....	.....	.....	3,833	3,338
81,454 30	219,045 29	300,499 59	34,487 91	52,283 04	.....	209,935 14	296,706 09	180	322	1,002	270,280	.....	.....	157	.....	.....	.....	.....	1,002	999
116,665 98	69,622 83	186,288 81	37,524 99	77,989 05	.....	45,558 66	161,072 70	983	965	2,031	383,942	.....	.....	823	.....	.....	.....	.....	2,031	1,871
17,367 72	4,284 25	21,651 97	5,433 15	10,914 44	1,500 00	1,797 64	19,645 23	58	73	230	60,158	.....	.....	40	.....	.....	.....	.....	230	229
5,000 00	182 35	5,182 35	1,476 00	3,311 45	.....	1,029 52	5,816 97	9	16	53	.....	.....	.....	5	.....	.....	.....	.....	53	53
729 56	32,914 44	33,644 00	11,370 10	16,668 31	.....	7,420 00	35,458 41	31	38	175	.....	.....	.....	.....	.....	.....	.....	.....	175	.....
989 31	34,997 06	35,986 37	7,225 01	16,407 92	.....	3,517 02	27,149 95	52	58	222	.....	.....	.....	.....	.....	.....	.....	.....	222	.....
200 00	5,092 70	5,292 70	1,260 00	1,555 10	1,200 00	1,277 60	5,292 70	.....	21	.....	.....	.....	.....	.....	.....	.....	.....	.....	47	.....
79,693 50	145,527 81	225,221 31	36,678 67	63,841 52	180 00	132,055 01	222,755 20	593	735	2,650	391,331	.....	.....	825	.....	.....	.....	.....	2,650	1,571
39,630 50	35,292 95	74,923 45	6,984 75	34,383 94	1,737 39	31,803 35	74,909 43	132	153	652	85,194	.....	.....	165	.....	.....	.....	.....	652	346
3,850 31	15,822 34	19,672 65	6,270 69	6,070 07	.....	7,109 38	19,450 14	461	532	1,796	306,137	.....	.....	508	.....	.....	.....	.....	1,796	1,225
63,331 01	7,594 13	70,925 14	16,358 50	35,833 82	6,310 00	11,934 84	70,437 16	.....	50	202	.....	.....	.....	152	.....	.....	.....	.....	202	.....
4,965 67	3,029 45	7,995 12	2,351 26	3,640 21	.....	1,975 00	7,966 47	.....	53	42	95	.....	50	4,978	.....	.....	.....	.....	95	50
43,638 82	61,051 62	104,690 44	9,825 65	28,900 27	.....	68,819 47	107,635 39	.....	174	130	539	144,725	8	.....	.....	.....	.....	.....	738	551
1,400 00	49,127 00	50,527 00	12,314 00	18,637 00	.....	3,984 00	34,935 00	.....	121	120	432	.....	.....	.....	.....	.....	.....	.....	432	.....
3,240 25	3,498 28	6,738 53	2,133 15	3,308 83	.....	619 32	6,061 30	.....	21	17	71	.....	.....	8	.....	.....	.....	.....	91	41
270 00	4,050 00	4,320 00	1,100 00	3,200 00	.....	130 00	4,430 00	.....	4	.....	7	1,080	.....	21	.....	.....	.....	.....	55	7
24,407 25	23,685 97	48,093 22	10,240 27	16,905 33	.....	4,331 20	31,476 80	.....	64	60	442	114,975	.....	71	.....	.....	.....	.....	442	442
4,858 25	1,587 39	6,445 64	1,127 19	1,968 76	850 00	1,247 88	5,193 83	.....	21	12	53	10,933	.....	73	.....	.....	.....	.....	74	53
2,322 00	3,721 73	6,043 73	3,476 73	5,843 19	.....	848 03	10,167 95	.....	20	97	.....	.....	.....	19	.....	.....	.....	.....	97	.....
34,613 32	67,912 88	102,526 20	17,697 26	19,048 87	270 00	42,193 07	79,209 20	.....	194	208	558	110,296	.....	84	.....	.....	.....	.....	558	427
7,754 61	82,529 46	90,284 07	16,442 58	61,207 26	.....	11,004 76	88,654 60	.....	193	208	1,065	.....	.....	124	.....	.....	.....	.....	1,065	.....
260 24	3,457 57	3,717 81	670 75	2,361 28	.....	510 24	3,542 27	.....	201	118	33	54,169	.....	19	.....	.....	.....	.....	1,210	.....
1,058 00	9,328 61	10,386 61	152 50	7,000 00	350 00	2,828 37	10,330 87	.....	.....	.....	.....	2	270	7	.....	.....	.....	.....	8,000	.....
21,719 48	20,433 27	42,152 75	9,822 56	13,962 40	260 00	50,338 00	74,382 96	.....	199	209	477	71,644	50	2,738	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	No statement received.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
\$1,599,260 69	\$1,462,801 19	\$3,117,660 98	\$538,765 80	\$1,306,468 55	\$34,710 84	\$1,140,621 21	\$3,020,565 40	8,325	7,789	29,216	5,851,810	300	17,612	9,070	.....	.....	.....	.....	36,949	21,876

MEDICAL CHARITIES.

EXPENDITURES FOR YEAR 1898.					STATISTICS FOR YEAR 1898.																
For Salaries and Wages.	For Supplies.	For Rent.	For all other Purposes.	Total.	Number of Children Committed during Year 1898.	Number of Children Discharged during Year 1898.	Number of Children Maintained during Year 1898.	Number of Days Paid for by City during Year 1898.	Number of Children 2 Years of Age or under.	Number of Days' Care of Infants under 2 Years of Age.	Number of Children 12 Years of Age or over.	Number of Obstetrical Cases.	Number of Obstetrical Cases Paid for by City.	Number of Days' Care of Mothers.	Number of Days' Care of Mothers Paid for by City.	Number of Out Patients Treated.	Number of Out Patients Treated Paid for by City.	Number of Days' Treatment of In Patients.	Number of Days' Treatment of In Patients Paid for by City.	Number of Inmates during Year 1898.	Number of Inmates during Year 1898 Paid for by City.
\$18,739 75	\$49,170 09	.....	\$32,354 31	\$100,264 15	558	490	870	119,642	590	120,330	.....	228	202	50,339	36,829	.....	.....	.....	.....	1,362	758
21,270 00	102,784 08	.....	211,170 82	335,224 90	1,250	1,320	3,402	771,319	2,452	646,660	.....	288	53	69,731	43,713	.....	.....	.....	.....	4,204	3,695
19,502 85	55,220 43	\$10,000 00	14,621 83	99,345 11	771	758	1,213	145,551	529	56,718	6	191	107	28,399	10,482	.....	.....	.....	.....	1,762	1,117
27,655 13	32,867 55	.....	172,753 64	233,276 32	382	378	547	51,734	.....	.....	49	.....	.....	.....	29,546	.....	61,534	51,774	.....	547	301
6,121 67	6,321 72	.....	4,432 62	16,866 01	363	356	371	8,849	321	8,346	.....	.....	.....	24	24	1,156	.....	9,646	8,349	371	

NAME.	AMOUNT DONATED BY CITY FOR YEAR 1898.				ESTIMATED VALUE OF PROPERTY AND INDEBTEDNESS.									
	*Budget.	Excise Fund.	Theatrical and Concert Licenses.	Corporate Schools.	Total.	Value of Real Estate.	Value of Personal Property.	Total Property.	Indebtedness on Real Property.	Indebtedness, Personalty.	Total Indebtedness.	Amount Received from City during Year 1898.	Amounts Received from all other Sources.	Total Receipts for Year 1898.
New York Infirmarv for Women and Children.	\$4,000 00				\$4,000 00	\$287,500 00	\$13,275 00	\$300,775 00	\$50,000 00	\$1,200 00	\$51,200 00	\$4,125 00	\$122,746 44	\$126,871 44
New York Medical College and Hospital for Women	7,000 00				7,000 00	54,000 00	1,000 00	55,000 00	30,000 00		30,000 00	6,390 00	8,504 91	14,894 91
The Society of the Lying-in-Hospital of The City of New York.	12,000 00				12,000 00	250,000 00	338,800 00	588,800 00	110,000 00		110,000 00	12,000 00	60,099 02	72,099 02
Sloane Maternity Hospital.	8,000 00				8,000 00	496,440 18	29,860 11	526,300 29				7,098 80	28,009 73	35,108 53
Old Marion Street Maternity Hospital.	6,250 00				6,250 00	20,000 00	45,750 00	65,750 00		3,500 00	3,500 00	3,375 00	3,492 10	6,867 10
Mothers' and Babies' Hospital.	4,000 00				4,000 00		3,500 00	3,500 00				1,460 00	8,912 38	10,372 38
The Mount Sinai Hospital of The City of New York.	26,000 00		\$300 00		26,300 00	386,448 02	192,288 43	578,736 45	200,000 00	10,953 37	210,953 37	14,414 80	112,295 63	126,710 43
Colored Home and Hospital.	Dent. Public Charities, \$15,876 03				17,578 03	375,000 00	110,500 00	485,500 00				17,593 48	10,805 67	28,399 15
Seton Hospital.			750 00		21,855 00	360,000 00	5,000 00	365,000 00	34,000 00	4,000 00	38,000 00	14,565 00	12,865 80	27,430 80
Beth Israel Hospital.			200 00		200 00	75,000 00	6,000 00	81,000 00	30,000 00		30,000 00	200 00	20,057 16	20,257 16
Syracuse State Institution for Feeble-minded Children.	757 00				757 00	423,578 10	43,604 09	467,182 19				800 00	100,424 52	101,224 52
Matteawan State Hospital.	13,650 00	\$731 25			14,381 25	875,000 00	55,387 53	930,387 53				25,128 74	101,928 85	127,057 60
J. Hood Wright Memorial Hospital.			800 00		800 00	89,000 00	26,835 26	115,835 26				800 00	26,145 51	26,945 51
St. Vincent's Hospital of The City of New York.			750 00		750 00	639,021 36	22,702 90	661,724 26	387,000 00	22,632 87	409,632 87	750 00	252,228 42	252,978 42
St. Mary's Free Hospital for Children.			600 00		600 00	375,700 00	225,477 22	601,177 22	66,000 00		66,000 00	600 00	24,956 49	25,556 49
St. Joseph's Hospital.			1,500 00		1,500 00	200 00	25 00	225 00				1,500 00	33,557 31	35,057 31
German Hospital and Dispensary.			400 00		400 00	431,468 42	259,624 76	691,093 18				400 00	76,236 37	76,636 37
St. Francis Hospital.			500 00		500 00	200,000 00	15,000 00	215,000 00		3,229 84	3,229 84	500 00	22,581 61	23,081 61
New York Throat and Nose Hospital.			200 00		200 00	16,500 00	2,000 00	18,500 00	8,500 00		8,500 00	200 00	3,310 64	3,510 64
Lebanon Hospital.			500 00		500 00	125,000 00	10,000 00	135,000 00	62,500 00	15,000 00	77,500 00	500 00		500 00
Columbus Hospital.			300 00		300 00	80,000 00		80,000 00	65,900 00	3,000 00	68,900 00	300 00	15,414 20	15,714 20
St. Mark's Hospital of New York City.			250 00		250 00	90,000 00	3,452 00	93,452 00	65,000 00	8,275 00	73,275 00	350 00	39,426 95	39,776 95
New York Orthoedic Dispensary Hospital.			300 00		300 00			100,000 00				525 00	27,241 34	27,766 34
New York Ophthalmic Hospital.			200 00		200 00	100,000 00		100,000 00	20,000 00		20,000 00		21,016 56	21,016 56
New Amsterdam Eye and Ear Hospital.			500 00		500 00	45,000 00		45,000 00			33,500 00	500 00	4,949 89	5,449 89
French Benevolent Society and Hospital.			200 00		200 00	75,000 00	10,000 00	85,000 00	32,500 00		32,500 00	200 00	23,977 43	24,177 43
The Harlem Eye, Ear and Throat Infirmarv.			150 00		150 00	22,000 00	500 00	22,500 00	13,000 00		13,000 00	150 00	2,386 21	2,536 21
Demilt Dispensary.			500 00		500 00	45,000 00	123,025 56	168,025 56				500 00	15,588 71	16,088 71
Northern Dispensary.			500 00		500 00	500 00	99,232 15	99,732 15				500 00	6,907 09	7,407 09
New York Dispensary.			500 00		500 00	60,000 00	191,000 00	251,000 00				500 00	26,757 38	27,257 38
North Eastern Dispensary.			500 00		500 00		77,000 00	77,000 00				500 00	5,699 19	6,199 19
North Western Dispensary.			500 00		500 00	60,250 00	9,600 00	69,850 00				500 00	4,860 00	5,360 00
East Side Dispensary.			200 00		200 00		1,500 00	1,500 00				200 00	3,203 94	3,403 94
Eastern Dispensary (Good Samaritan).			500 00		500 00	132,000 00	188,000 00	320,000 00				500 00	24,746 06	25,246 06
West Side German Dispensary.			400 00		400 00	45,000 00		45,000 00	14,000 00		14,000 00	400 00	4,675 64	5,075 64
New York Eye and Ear Infirmarv.			200 00		200 00	500,000 00	296,894 98	796,894 98				350 00	39,183 38	39,533 38
New York Ophthalmic and Aural Institute.			250 00		250 00		46,029 49	46,029 49				200 00	23,584 43	23,784 43
New York Mothers' Home of the Sister-of-Misericordes.			600 00		600 00	172,681 20		172,681 20	64,500 00		64,500 00	600 00	14,187 66	14,787 66
Deutsche Poliklinik.			200 00		200 00	41,000 00	2,000 00	43,000 00	26,000 00	1,245 00	27,245 00	200 00	8,278 39	8,478 39
Montefiore Home for Coronic Invalids.			500 00		500 00	199,645 29	13,140 57	212,785 86				500 00	80,721 85	81,221 85
House of the Holy Comforter.			200 00		200 00	49,552 57	26,783 42	76,335 99	23,000 00		23,000 00	400 00	13,373 85	13,773 85
The Harlem Dispensary.			500 00		500 00									
Manhattan Eye and Ear Hospital.			500 00		500 00									
Society of St. Vincent de Paul.			2,500 00		2,500 00				No statement received.					
St. Andrew's Convalescent Hospital.			200 00		200 00									
St. Andrew's Infirmarv for Women.			200 00		200 00									
Brooklyn Nursery and Infants' Hospital.	12,150 13 14,000 00 \$1,647 16				7,797 29	52,000 00	5,000 00	57,000 00		2,510 00	2,510 00	6,150 13	14,298 65	20,448 78
House of St. Giles the Cripple.	1,432 40 12,500 00	913 75			3,846 15	12,000 00	1,500 00	13,500 00	6,000 00		6,000 00	3,254 15	4,625 54	7,879 69
St. Mary's Female Hospital.	15,703 76 1,500 00				7,703 76	100,000 00	10,000 00	110,000 00	30,000 00	10,000 00	40,000 00	7,703 76	17,517 88	25,221 64
St. Mary's Maternity and Infants' Home.	13,000 00 \$228 35	10,569 75			14,398 10	75,000 00	6,000 00	81,000 00				13,361 30	804 00	14,165 30
St. Mary's Dispensary.	\$1,000 00				1,000 00	6,000 00	1,000 00	7,000 00				1,000 00		1,000 00
St. Christopher's Hospital for Babies.	1,263 52				263 52	10,000 00	600 00	10,600 00	5,000 00		5,000 00	263 52	5,152 33	5,415 85
St. Mary's Hospital of the City of Brooklyn.	16,696 47 \$4,000 00				10,696 47	420,000 00	30,000 00	450,000 00	150,000 00	10,000 00	160,000 00	10,696 47	78,310 83	89,007 57
Dispensary of the College of Physicians and Surgeons of St. Mary's Hospital of the City of Brooklyn.	\$1,500 00				1,500 00				Included in the finances of St. Mary's Hospital.		1,500 00			Included in
Methodist Episcopal Hospital.	11,500 00 \$133 72 \$4,000 00				5,633 72	856,407 76	244,500 00	1,100,907 76	50,000 00		50,000 00	5,700 00	60,229 67	65,929 57
Dispensary of the Methodist Episcopal Hospital.	\$1,500 00				1,500 00				Part of Methodist Episcopal Hospital.		1,500 00			
The Brooklyn Hospital and its branches:	12,071 28 \$4,000 00				6,071 28	192,396 98	205,874 74	398,271 72				11,971 28	33,555 01	45,526 29
Low Maternity.	\$2,500 00 \$302 51				2,802 51									
Orthopedic Dispensary.	\$1,500 00				1,500 00									
Brooklyn Hospital Dispensary.	\$1,500 00				1,500 00									
Homeopathic Hospital Association of Brooklyn.	1,285 60 \$1,500 00				1,785 60		1,100 00	1,100 00			42 28	1,785 60	175 00	1,960 60
Central Hospital and Polyclinic.	1,200 00 \$3,000 00				3,200 00	22,500 00	4,500 00	27,000 00	17,500 00		17,500 00	3,000 00	676 50	3,676 50
Memorial Hospital for Women and Children.	1,523 54 \$4,000 00 \$174 17				4,697 71	140,000 00	5,000 00	145,000 00	50,000 00	30,000 00	80,000 00	4,523 55	14,346 21	18,869 76
Memorial Training School for Nurses.	\$2,000 00				2,000 00							2,000 00	2,677 38	4,677 38
Williamsburgh Hospital, formerly Brooklyn Throat Hospital.	1,456 00 \$4,000 00				4,456 00		7,000 00	7,000 00				4,456 00	2,917 28	7,373 28

* Section 230, Greater New York Charter. † Chapter 996, Laws of 1896. ‡ Chapter 528, Laws of 1897. § Chapter 472, Laws of 1888. ¶ Fiscal year.

NAME.	AMOUNT DONATED BY CITY FOR YEAR 1898.				ESTIMATED VALUE OF PROPERTY AND INDEBTEDNESS.									
	*Budget.	Excise Fund.	Theatrical and Concert Licenses.	Corporate Schools.	Total.	Value of Real Estate.	Value of Personal Property.	Total Property.	Indebtedness on Real Property.	Indebtedness, Personality.	Total Indebtedness.	Amount Received from City during Year 1898.	Amount Received from all other Sources.	Total Receipts for Year 1898.
St. John's Hospital of the Church Charity Foundation.....	\$4,000 00				\$4,000 00	\$140,700 00	\$126,263 75	\$266,963 75	See Church Charity Foundation.			\$7,505 59	\$21,045 63	\$28,551 22
Brooklyn Homoeopathic Hospital.....	\$1,000 00				\$1,000 00	129,173 94	20,500 23	149,674 17	\$50,000 00		\$50,000 00	10,146 49	35,887 44	46,033 93
Stone Maternity.....	\$1,000 00				\$1,000 00	8,684 54		8,684 54					See Brooklyn Homoeopathic	
Bedford Dispensary and Hospital.....	\$372 12				\$372 12	11,300 00	1,500 00	13,000 00				2,372 12	1,496 46	3,868 58
The Southern Dispensary and Hospital of Brooklyn N. Y.....	\$1,500 00				\$1,500 00	6,000 00	500 00	6,500 00	3,500 00		3,500 00	1,500 00	724 90	2,224 90
Brooklyn Eastern District Dispensary and Hospital.....	\$5,000 00				\$5,000 00	40,000 00	29,942 83	69,942 83				6,673 92	7,094 91	13,768 83
Long Island College Hospital.....	\$4,000 00				\$4,000 00	240,150 31	43,221 12	283,371 43	30,000 00	24,968 77	54,968 77	11,684 53	43,209 13	54,893 66
Including:														
The Maternity of the Long Island College Hospital.....	\$2,500 00				\$2,500 00									
The Dispensary of the Long Island College Hospital.....	\$1,500 00				\$1,500 00									
The Brooklyn Maternity.....	\$1,151 71				\$1,151 71	66,500 00		66,500 00	28,000 00		28,000 00	2,500 00	12,917 78	15,417 78
Long Island Throat Hospital and Eye Infirmary.....	\$3,000 00				\$3,000 00	14,375 00		14,375 00	7,300 00		7,300 00	3,155 00	363 62	3,518 62
St. Peter's Hospital.....	\$4,000 00				\$4,000 00	480,000 00		480,000 00	20,000 00		20,000 00	10,006 56	43,551 54	53,558 10
St. Peter's Dispensary.....	\$1,500 00				\$1,500 00							1,500 00		1,500 00
The Manhattan Hospital and Dispensary.....	\$352 35				\$352 35	4,650 25	4,650 25	9,300 50	4,854 61	4,854 61	352 80	3,694 47	4,047 27	
The Brooklyn Eye and Ear Hospital.....	\$1,000 00				\$1,000 00	80,000 00	67,000 00	147,000 00				1,000 00	11,231 55	12,231 55
St. Catharine's Hospital.....	\$4,000 00				\$4,000 00	350,000 00	29,250 00	379,250 00				9,576 88	66,755 11	76,331 99
St. Catharine's Dispensary Luth-ran Hospital Association of New York and Vicinity.....	\$1,500 00				\$1,500 00	50,000 00	5,000 00	55,000 00	5,800 00	5,000 00	10,800 00	6,219 26	7,441 49	13,660 75
Norwegian Lutheran Deaconesses' Home and Hospital.....	\$1,700 13				\$1,700 13	33,750 00	5,750 00	39,500 00				6,100 13	14,809 87	20,910 00
The Central Homoeopathic Dispensary.....	\$1,000 00				\$1,000 00	8,000 00	100 00	8,100 00	5,000 00		5,000 00	1,912 35	551 65	2,464 00
The Brooklyn City Dispensary.....	\$1,500 00				\$1,500 00	6,000 00	17,446 15	23,446 15					3,083 16	3,083 16
Brooklyn Eclectic Dispensary.....	\$1,500 00				\$1,500 00	4,600 00	1,400 00	6,000 00				1,500 00	52 72	1,552 72
Brooklyn Central Dispensary.....	\$1,500 00				\$1,500 00	13,500 00	1,500 00	15,000 00	3,500 00		3,500 00	1,500 00	1,305 49	1,805 49
Gates Avenue Homoeopathic Dispensary.....	\$1,500 00				\$1,500 00	6,000 00	4,500 00	10,500 00				1,228 55	458 53	1,687 08
Atlantic Avenue Dispensary Twenty-sixth Ward Homoeopathic Dispensary.....	\$2,000 00				\$2,000 00	6,000 00	1,000 00	7,000 00	5,500 00		5,500 00	2,000 00	621 40	2,621 40
Bushwick and East Brooklyn Dispensary.....	\$1,500 00				\$1,500 00	50,000 00	11,764 43	61,764 43	6,469 50		6,469 50	2,225 12	27,432 85	29,657 97
Brooklyn Diet Dispensary.....	\$1,500 00				\$1,500 00		600 00	600 00		2,000 00	2,000 00	3,559 56	2,338 72	5,898 28
St. Martha's Sanitarium and Dispensary.....	\$4,000 00				\$4,000 00	69,000 00	6,000 00	75,000 00	45,000 00		45,000 00	4,000 00	4,732 44	9,732 44
St. Lazarus Free Dispensary.....	\$100 00				\$100 00									
Memorial Dispensary for Women and Children.....	\$1,500 00				\$1,500 00		1,000 00	1,000 00				1,773 66	965 05	2,738 71
Bushwick Hospital.....	\$4,000 00				\$4,000 00		4,300 00	4,300 00				4,900 00	3,951 15	8,851 15
Jamaica Hospital.....	\$1,000 00				\$1,000 00	12,000 00	3,500 00	15,500 00	2,500 00		2,500 00	1,249 10	4,602 87	5,851 97
Hospital and Dispensary of the Town of Flushing.....	\$5,000 00				\$5,000 00	40,000 00	500 00	40,500 00	3,000 00		3,000 00	5,426 35	5,066 61	10,492 96
Brooklyn Home for Consumption.....	\$1,247 90				\$1,247 90	106,000 00	115,000 00	221,000 00		8,496 77	8,496 77	5,247 90	26,631 50	29,879 40
St. Phebe's Mission.....	\$1,500 00				\$1,500 00	60,000 00	19,613 90	79,613 90				2,300 00	5,425 87	7,725 87
Brooklyn Children's Aid Society.....	\$1,809 29				\$1,809 29	110,900 00	77,000 00	187,900 00		14,903 19	14,903 19	1,809 29	24,683 90	26,493 19
Society for the Aid of Friendless Women and Children.....	\$2,000 00				\$2,000 00	75,000 00	22,100 00	97,100 00				3,012 63	4,102 55	7,115 18
The Brooklyn E. D. Homoeopathic Dispensary.....	\$1,500 00				\$1,500 00	15,000 00	2,000 00	17,000 00				2,321 97	2,401 32	4,723 29
Metropolitan Dispensary and Hospital for Women and Children.....			200 00		200 00			200 00					953 59	953 59
Non-sectarian Hospital and Home for Epileptics.....	\$152 86				\$152 86	No statement received.								
St. John's Hospital.....	\$10,000 00				\$10,000 00	151,571 02		151,571 02	63,571 02		63,571 02	10,000 00	11,540 80	21,540 80
Total.....	\$879,564 83	\$12,245 36	\$18,350 00	\$24,421 86	\$934,632 05	\$13,977,162 76	\$4,563,773 50	\$18,540,936 26	\$2,420,340 52	\$291,677 21	\$2,712,017 73	\$85,768 09	\$2,626,249 64	\$3,338,267 37

* Section 230, Greater New York Charter. † Chapter 996, Laws of 1896. ‡ Chapter 528, Laws of 1897. § Chapter 472, Laws of 1888. ¶ Fiscal year.

NAME.	AMOUNT DONATED BY CITY FOR YEAR 1898.				ESTIMATED VALUE OF PROPERTY AND						
	Budget.	Excise Fund.	Theatrical and Concert Licenses.	Corporate Schools.	Total.	Value of Real Estate.	Value of Personal Property.	Total Property.	Indebtedness on Real Property.	Indebtedness, Personality.	Total Indebtedness.
Home for Fallen and Friendless Girls.....		\$6,971 89			\$6,971 89	\$45,000 00	\$3,835 69	\$48,835 69	\$3,000 00		\$3,000 00
St. Zita's Home for Friendless Women.....			3,300 83		3,300 83	38,000 00	2,500 00	40,500 00	22,000 00		22,000 00
House of the Good Shepherd.....	\$1,619 53		13,542 25		15,161 78	260,000 00	10,000 00	270,000 00			
New York Magdalen Benevolent Society.....	\$2,200 00		20,205 31		22,405 31	122,000 00	113,000 00	235,000 00			
Protestant Episcopal House of Mercy.....	\$14,300 00		204 94		14,504 94	250,000 00	5,000 00	255,000 00		\$18,000 00	18,000 00
Roman Catholic House of the Good Shepherd.....	\$18,000 00				18,000 00	200,000 00		200,000 00	6,000 00		6,000 00
Wayside Home.....	\$1300 00	4,634 75			5,934 75	18,000 00		18,000 00	8,000 00		8,000 00
Total.....	\$36,419 53	\$38,859 98	\$18,000 00		\$93,279 51	\$933,000 00	\$134,335 69	\$1,067,335 69	\$39,000 00	\$18,000 00	\$57,000 00

* Section 230, Greater New York Charter. † Chapter 996, Laws of 1896.

MEDICAL CHARITIES—(Continued.)

EXPENDITURES FOR YEAR 1898.					Number of Children Committed during Year 1898.	Number of Children Discharged during Year 1898.	Number of Children Maintained during Year 1898.	Number of Days Paid for by City during Year 1898.	Number of Children 2 Years of Age or under.	Number of Days Care of Infants under 2 Years of Age.	Number of Children 12 Years of Age or over.	Number of Obstetrical Cases.	Number of Obstetrical Cases Paid for by City.	Number of Days Care of Mothers.	Number of Days Care of Mothers Paid for by City.	Number of Out Patients Treated.	Number of Out Patients Paid for by City.	Number of Days Treatment of In Patients.	Number of Days Treatment of In Patients Paid for by City.	Number of Inmates during Year 1898.	Number of Inmates during Year 1898 Paid for by City.
For Salaries and Wages.	For Supplies.	For Rent.	For all other Purposes.	Total.																	
\$8,458 76	\$17,449 17		\$2,968 88	\$28,876 81			66					4		100		197		25,897		1,045	
11,954 65	23,678 38		11,240 48	46,873 51							25					8,123	8,123	19,894	15,174	969	767
Hospital line above.																					
736 00	1,142 94		1,536 40	3,415 34				87	1,663			5	75	1,756	1,756	1,692		15,566		49	
670 00	326 84		336 88	1,333 72												6,941		8		6	
4,291 40	7,398 81		2,276 26	13,966 47								2		36		19,785		7,565	6,131	391	314
10,954 96	26,766 04	\$2,000 00	16,402 07	56,123 07		175	188											67,314		3,727	
								75	1,599			105		1,711							
																23,038					
3,941 44	5,796 99	340 00	5,681 71	15,760 14		66	88	6,741	88	6,741		102	75	9,813	8,135	28	28	10,386	8,135	209	166
411 10	297 82		1,705 50	2,414 42												2,672	2,672	158	109	82	80
3,615 50	22,426 98		27,472 62	53,515 10												3,440		103,385		3,399	
	1,475 00		25 00	1,500 00												3,965					
1,543 92	1,466 32	385 00	239 53	3,634 77									35	315		125		461		91	
3,126 00	2,459 81		2,568 89	8,154 70												16,987		5,683		392	
7,568 25	41,906 59		21,731 30	71,206 14														58,121		2,235	
																2,101					
2,333 63	3,093 92		1,954 90	7,382 45					1	21	18							18,180		211	
3,400 00	6,975 58	204 00	8,043 47	18,623 05	56	55	1		7	13	19	3		50		1,434		16,878		760	
613 56	412 28		510 83	1,545 67												616					
1,470 00	823 94		109 32	2,403 26												15,603					
200 00	1,108 07		227 42	1,535 49												5,920	5,920				
1,120 00	1,270 23		525 39	2,915 62												18,440					
640 00	65 48		84 07	789 55												5,175					
511 00	722 80	117 50	1,247 10	2,698 40												13,181					
52 00	281 77	180 00	31 09	544 86												48		2,771			
914 66	821 04		12,297 26	14,032 96												882		10,274			
360 00	4,325 22	888 00	80 00	5,653 22												5,909					
2,041 50	3,077 49		4,102 87	9,221 85																30	18
																650					
1,192 00	780 44	600 00	136 52	2,708 96												7,000					
1,998 01	4,697 56	958 00	682 01	8,335 58														5,839	2,494	376	124
963 09	961 42	120 00	5,555 84	7,600 35					1	5	2							1,675	1,325	128	104
4,238 19	8,377 79	120 00	10,782 81	23,518 79	129	111	2	1,845	24	988	74	20	14	545	433	240		10,236	8,019	54	418
5,203 37	10,406 27		14,272 26	29,881 90	15	9	21				10							31,035		224	
2,210 56	1,593 12		2,684 55	6,488 23					9	45	18					400		30		115	
8,813 82	6,627 04		7,396 40	22,837 26				5,574	1,484		1,163			1,903						7,477	
1,677 22	3,730 68		2,008 93	7,416 83										841						974	
1,044 00	2,066 04		792 28	3,902 32												23,146					
210 00	50 00	330 00	181 40	771 40												1,332					
3,181 00	5,000 00		13,359 80	21,540 80	1,318	1,271													119,183		
\$684,068 29	\$1,301,946 27	\$45,384 85	\$1,334,405 70	\$3,367,946 97	5,241	5,512	14,059	1,193,187	8,522	912,825	2,173	7,165	1,657	262,358	121,929	1,047,188	30,206	1,886,875	410,484 1/2	105,260	13,797

REFORMATORIES.

INDEBTEDNESS.		EXPENDITURES FOR YEAR 1898.							Number of Children Committed during Year 1898.	Number of Children Discharged during Year 1898.	Number of Children Maintained during Year 1898.	Number of Days Paid for by City during Year 1898.	Number of Children 2 Years of Age or under.	Number of Days Care of Infants under 2 Years of Age.	Number of Children 12 Years of Age or over.	Number of Days Care of Mothers.	Number of Days Care of Mothers Paid for by City.	Number of Inmates during Year 1898.	Number of Inmates during Year 1898 Paid for by City.
Amount Received from City during Year 1898.	Amount Received from all other Sources.	Total Receipts for Year 1898.	For Salaries and Wages.	For Supplies.	For Rent.	For all other Purposes.	Total.												
\$6,742 85	\$1,709 80	\$8,452 65	\$2,038 00	\$6,025 77	\$1,200 00	\$305 23	\$9,569 00				16,965	101	3,067		4,308	3,401	316	236	
3,654 27	8,020 66	11,674 93	524 67	4,303 71		4,317 71	9,146 09										541	113	
22,523 68	36,029 04	58,552 72	5,887 05	50,275 31		12,366 60	68,528 96	84	103	176	33,863						702	493	
1,711 18	10,824 41	12,535 59	2,806 00	3,675 62		7,166 33	13,647 95										106	21	
9,786 67		9,786 67	600 00	16,629 28		20,088 54	134,959 32	27	56	137	35,453			137			190	137	
14,025 15	64,897 46	78,922 61	8,440 00	53,672 36		72,846 96	37,317 82	112	292	205	46,505						456	251	
2,411 99	893 53	3,305 52	1,267 00	3,665 50	982 00		5,915 29	54	59	Average 42 1/2	15,469								
\$60,855 79	\$122,374 90	\$183,230 69	\$21,562 72	\$138,247 55	\$2,182 00	\$117,091 37	\$270,084 43	277	510	560 1/2	148,255	101	3,067	137	4,308	3,401	2,311	1,251	

CLASS 4—EDUCATION OF THE DEAF, DUMB

NAME.	AMOUNT DONATED BY CITY FOR YEAR 1898.					ESTIMATED VALUE OF PROPERTY AND INDEBTED					
	Budget.	Excise Fund.	Theatrical and Concert Licenses.	Corporate Schools.	Total.	Value of Real Estate.	Value of Personal Property.	Total Property.	Indebtedness on Real Property.	Indebtedness, Personalty.	Total Indebtedness.
St. Joseph's Institute for the Improved Instruction of Deaf Mutes	*\$29,700 00	\$20,076 47			\$49,776 47	\$500,000 00	\$35,000 00	\$535,000 00	\$216,000 00		\$216,000 00
Institution for the Improved Instruction of Deaf Mutes.....	*26,250 00	2,825 32			29,075 32	198,716 00	10,000 00	208,716 00	50,000 00		50,000 00
New York Institution for the Instruction of the Deaf and Dumb	*33,840 00	12,558 91			46,398 91	526,000 00	171,164 39	697,164 39		\$91,289 63	91,289 63
¶New York Institution for the Blind.....	*5,500 00				5,500 00	427,295 93	309,687 74	736,983 67		11,357 76	11,357 76
Central New York Institution for Deaf Mutes.....	*30 00				30 00	100,000 00	35,000 00	135,000 00		14,500 00	14,500 00
Peabody Home for Aged and Indigent Women.....	*3,750 00				3,750 00	11,796 00	16,500 00	28,296 00			
Society for the Relief of the Destitute Blind.....			\$300 00		300 00	70,000 00	173,150 00	243,150 00			
St. Joseph's Home for the Aged.....			1,000 00		1,000 00	250,000 00		250,000 00	76,000 00	3,202 14	79,202 14
Samaritan Home for the Aged.....			500 00		500 00	30,000 00	60,000 00	90,000 00			
Home for Aged and Infirm Hebrews.....			500 00		500 00	355,297 23	28,663 76	384,260 99	40,000 00		40,000 00
St. Philip's Parish Home for the Aged.....			100 00		100 00	15,000 00	1,000 00	16,000 00	7,200 00		7,200 00
Home for the Aged of the Church Charity Foundation.....						79,350 00	34,260 29	113,610 29	Part mort	gage debt.	See Class 5.
Brooklyn Home for Aged Colored People.....	†123 63				2,623 63	24,086 89	1,500 00	25,586 89	4,000 00		4,000 00
Home for the Aged, Greenpoint.....	†100 00				100 00	20,000 00	1,000 00	21,000 00	4,500 00		4,500 00
Home for the Aged, the Little Sisters of the Poor, Bushwick.	†2,060 24				2,060 24	140,000 00		140,000 00	1,000 00	55 00	1,055 00
Home for the Aged of the Little Sisters of the Poor, Eighth avenue	†2,650 00				2,650 00	178,800 00		178,800 00	25,000 00		25,000 00
German Evangelical Home for the Aged.....	†1,650 00				1,650 00	100,000 00		100,000 00	29,500 00	1,550 00	31,050 00
Brooklyn Home for Aged Men.....	†343 39				343 39						
Industrial Home for the Blind.....	†210 00				210 00						
Wartburg Home for the Aged and Infirm.....	†320 06				320 06				No	Statement	Received.
Brooklyn Society for the Relief of Aged and Indigent Females	†720 16				720 16						
Industrial Home for the Blind.....	†2,500 00				2,500 00						
Total.....	\$112,247 48	\$35,460 70	\$2,400 00		\$150,208 18	\$3,026,342 05	\$877,226 18	\$3,903,568 23	\$453,200 00	\$121,954 53	\$575,154 53

* Section 230, Greater New York Charter.

† Chapter 996, Laws of 1896.

‡ Chapter 528, Laws of 1897.

¶ Fiscal year.

CLASS 5—

NAME.	AMOUNT DONATED BY CITY FOR YEAR 1898.					ESTIMATED VALUE OF PROPERTY AND INDEBTEDNESS.									
	Budget.	Excise Fund.	Theatrical and Concert Licenses.	Corporate Schools.	Total.	Value of Real Estate.	Value of Personal Property.	Total Property.	Indebtedness on Real Property.	Indebtedness, Personalty.	Total Indebtedness.	Amount Received from City during Year 1898.	Amount Received from all other Sources.	Total Receipts for Year 1898.	
¶ The New York Association for Improving the Condition of the Poor.....			\$2,500 00		\$2,500 00	\$105,198 28	\$171,476 41	\$276,674 69				\$2,500 00	\$92,419 11	\$94,919 11	
Children's Aid Society.....	*\$70,000 00			\$58,987 47	128,987 47	600,000 00	446,700 00	1,046,700 00	\$25,250 00		\$25,250 00	128,987 47	189,266 10	318,253 57	
Joint Committee of the Association for Improving the Condition of the Poor and the State Charities Aid Association.....					1,285 14							668 86	3,360 46	4,029 32	
New York Society for the Prevention of Cruelty to Children.....	*30,000 00				30,000 00	100,000 00	2,598 75	102,598 75	100,000 00	\$52,000 00	152,000 00	20,000 00	43,031 40	63,031 40	
¶ New York Ladies' Home Missionary Society of the M. E. Church			200 00	4,508 49	4,708 49	250,000 00		250,000 00	35,000 00	8,611 65	43,611 65	2,788 54	14,609 43	17,397 97	
Society for the Reformation of Juvenile Delinquents.....				6,115 15	6,115 15	535,000 00	14,056 41	549,056 41					167,575 51	167,575 51	
St. John's Guild.....	*30,000 00		750 00		30,750 00	45,000 00	67,700 00	112,700 00				30,750 00	40,730 52	71,480 52	
Sanitarium for Hebrew Children.....	*5,000 00				5,000 00	25,000 00	12,286 45	37,286 45				5,000 00	7,972 59	12,972 59	
Actors' Fund of America.....			11,017 95		11,017 95		182,390 86	182,390 86				11,017 95	16,896 49	27,914 44	
United Hebrew Charities.....			2,000 00		2,000 00	33,500 00	6,108 04	39,608 04				2,000 00	123,516 15	125,516 15	
The Prison Association of New York.....			300 00		300 00	25,000 00	3,000 00	28,000 00	4,000 00		4,000 00	300 00	7,429 82	7,729 82	
Little Mothers' Aid Association.....			400 00		400 00							400 00	3,625 80	4,025 80	
Wilson Industrial School for Girls (and Mission).....			900 00		900 00	60,000 00	45,000 00	105,000 00				900 00	7,498 49	8,398 49	
New York Female Sick Assistance Society.....			200 00		200 00		91 18	91 18				200 00	89 00	289 00	
New York Diet Kitchen Association.....			500 00		500 00		24,500 00	24,500 00				500 00	9,234 02	9,634 02	
Deutscher Freund Verein.....			500 00		500 00		41,924 40	41,924 40				500 00	9,820 00	10,320 00	
Shelter for Respectable Girls.....			150 00		150 00		1,500 00	1,500 00				150 00	5,776 10	5,926 10	
Ladies' Union Relief Association.....			300 00		300 00							300 00	720 00	1,020 00	
Monte Relief Society of New York City.....			100 00		100 00		300 00	300 00				100 00	1,298 32	1,398 32	
New York Practical Aid Society.....			100 00		100 00		1,000 00	1,000 00				100 00	4,798 44	4,898 44	
The Harlem Relief Society.....			500 00		500 00							500 00	934 28	1,434 28	
Deutscher Press Club Zu New York			250 00		250 00	15,000 00	1,000 00	16,000 00	12,000 00		12,000 00	250 00	6,090 56	6,340 56	
New York Press Club.....			600 00		600 00	150,000 00	10,000 00	160,000 00	141,400 00	1,600 00	143,000 00	600 00	16,999 00	17,599 00	
Sunnyside Day Nursery.....			250 00		250 00	16,000 00	100 00	16,100 00				250 00	4,153 29	4,653 29	
St. Joseph's Day Nursery.....			500 00		500 00	16,500 00	500 00	17,000 00	10,000 00		10,000 00	500 00	2,912 44	3,412 44	
Brightside Day Nursery and Kindergarten.....			150 00		150 00		7,650 29	7,650 29				150 00	4,168 51	4,318 51	
Bloomington Day Nursery and Association.....							600 00	600 00					2,085 83	2,085 83	
Societa Italiana di Beneficenza.....			200 00		200 00		3,082 75	3,082 75				200 00	1,760 70	1,960 70	
The Moderation Society.....			250 00		250 00		500 00	500 00				250 00	2,864 50	3,114 50	
The German Society of The City of New York.....			100 00		100 00		700 00	700 00				100 00	24,640 67	24,740 67	
Swiss Benevolent Society of New York.....			200 00		200 00	25,929 49	18,764 87	44,694 36				200 00	6,434 33	6,634 33	
The Ladies' Helping Hand Association of The City of New York			100 00		100 00	75,000 00		75,000 00	30,000 00	7,500 00	37,500 00	100 00	8,690 67	8,790 67	
St. Vincent de Paul Day Nursery.....			350 00		350 00		5,750 00	5,750 00				350 00	9,182 06	9,532 06	

*Section 230, Greater New York Charter, ¶Fiscal year.

AND BLIND, AND HOMES FOR THE AGED, ETC.

INDEBTEDNESS.			EXPENDITURES FOR YEAR 1898.					Number of Children Committed during Year 1898.	Number of Children Discharged during Year 1898.	Number of Children Maintained during Year 1898.	Number of Days Paid for by City during Year 1898.	Number of Children 2 Years of Age or under.	Number of Days' Care of Infants under 2 Years of Age.	Number of Children 12 Years of Age or over.	Number of Days' Care of Mothers.	Number of Days' Care of Mothers Paid for by City.	Number of Inmates during Year 1898.	Number of Inmates during Year 1898 Paid for by City.
Amount Received from City during Year 1898.	Amount Received from all other Sources.	Total Receipts for Year 1898.	For Salaries and Wages.	For Supplies.	For Rent.	For all other Purposes.	Total.											
\$26,878 28	\$63,898 04	\$90,776 32	\$34,269 95	\$39,343 61	.....	\$16,749 66	\$90,363 22	47	35	368	.....	.....	.....	.....	.....	.....	368	312
21,169 16	41,379 99	62,549 15	30,265 02	24,257 05	.....	6,902 19	61,424 26	33	21	194	27,376	.....	.....	.....	.....	.....	194	151
46,045 85	78,432 22	124,478 07	47,283 27	70,660 09	.....	8,769 13	126,712 49	6	47	449	112,154	.....	.....	245	.....	.....	449	346
2,817 28	83,558 70	86,375 98	27,474 13	13,860 44	.....	47,040 64	88,040 64	204	35	204	.....	.....	.....	95	.....	.....	204	117
.....	39,637 45	39,637 45	20,687 86	14,324 11	.....	3,322 82	38,334 79	13	11	139	.....	.....	.....	100	.....	.....	150	.....
3,452 88	2,659 11	6,111 99	1,647 44	3,184 83	.....	1,254 08	6,086 35	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	26
300 00	10,806 00	11,106 00	2,768 78	5,759 01	.....	881 62	9,409 41	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	80
1,000 00	76,025 52	77,025 52	3,514 50	39,831 30	.....	29,460 55	72,805 35	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	297
500 00	6,199 76	6,699 76	1,801 75	5,253 57	.....	576 23	7,631 55	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	37
500 00	46,871 63	47,371 63	11,282 00	17,600 00	.....	21,064 73	49,947 61	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	263
100 00	1,823 48	1,923 48	300 00	550 00	.....	1,000 50	1,850 50	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	10
.....	2,054 31	2,054 31	2,458 89	5,453 55	.....	1,418 23	9,330 67	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	56
2,623 63	2,512 30	5,135 93	983 00	1,586 60	.....	343 68	2,913 28	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	26
100 00	1,715 60	1,815 60	459 00	729 28	.....	652 80	1,841 08	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	14
3,187 00	.....	3,187 00	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	220
2,600 00	.....	2,600 00	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	298
1,650 00	15,972 01	17,622 01	2,159 00	6,200 17	.....	9,609 58	17,968 75	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	306
No Statement Received.							.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
\$112,924 08	\$473,546 12	\$586,470 20	\$187,354 59	\$248,593 61	.....	\$149,015 94	\$584,660 95	303	149	1,354	139,530	.....	.....	440	.....	.....	2,938	952

MISCELLANEOUS CHARITIES.

EXPENDITURES FOR YEAR 1898.					Number of Children Committed during Year 1898.	Number of Children Discharged during Year 1898.	Number of Children Maintained during Year 1898.	Number of Days Paid for by City during Year 1898.	Number of Children 2 Years of Age or under.	Number of Days' Care of Infants under 2 Years of Age.	Number of Children 12 Years of Age or over.	Number of Days' Care of Mothers.	Number of Days' Care of Mothers Paid for by City.	Number of Inmates during Year 1898.	Number of Inmates during Year 1898 Paid for by City.
For Salaries and Wages.	For Supplies.	For Rent.	For all other Purposes.	Total.											
\$44,413 66	\$52,328 21	\$859 75	\$20,410 14	\$118,011 76	.....	.....	696	.....	98	1,111	152	1,914	Days' treatment of in patients, 9,802.	935	.....
168,709 14	66,009 29	5,881 76	39,377 29	279,977 48	.....	.....	5,185	.....	.....	.....	.....	.....	Sick Children's Mission, treated 510.	Home, Island, 16,705.	Attending Industrial Schools, 14,446.
675 00	.....	.....	3,245 40	3,920 40	.....	.....	60	2,341	60	2,341	.....	.....	.....	.....	.....
35,178 06	14,537 89	.....	15,964 13	65,680 08	.....	.....	4,617	4,610	3	4	2,862	.....	.....	4,645 School attendance, 864.	.....
10,295 50	5,018 63	.....	2,803 95	18,118 08	.....	.....	.....	.....	.....	.....	.....	.....	.....	74- Weekly average.	.....
65,931 47	.....	.....	103,745 89	169,677 36	.....	.....	564	534	All.	.....	All.	.....	.....	74- Number of days' treatment of in patients, 83,995.	Number of inmates during year 1898, 62,417.
18,177 73	12,977 36	2,631 67	27,169 08	60,955 84	.....	.....	39,846	.....	.....	.....	.....	27,674	Out patients treated, 1,959.	.....	Excursions: Boat.....6,823 Train.....7,814 Total.....14,445 treatment of in pitals, etc., 16,983.
3,273 70	9,429 60	223 31	2,318 70	15,245 31	.....	.....	684	.....	109	.....	.....	.....	.....	808	.....
3,834 00	2,075 33	1,800 00	24,776 51	32,485 84	.....	.....	.....	.....	.....	.....	.....	.....	At their homes, 111.	Out patients treated at homes, 643.	Number of days' patients at hos
16,123 00	10,654 02	.....	97,213 17	123,990 19	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
4,178 07	733 79	.....	2,817 96	7,729 82	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
535 80	879 00	575 00	2,036 00	4,025 80	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
5,033 52	2,514 31	.....	805 18	8,353 01	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	438 01	438 01	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
1,740 00	5,065 32	120 00	197 87	7,123 19	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	187 18	187 18	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
1,097 55	2,258 96	1,741 67	1,060 72	6,158 90	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....
576 00	509 29	1,200 00	2,595 70	4,880 99	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....
900 00	.....	.....	5,493 64	6,393 64	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
2,526 00	2,278 00	3,900 00	8,102 00	16,806 00	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
1,697 20	1,311 39	.....	968 32	3,976 91	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
750 00	1,186 56	.....	1,305 09	3,241 65	.....	.....	13,245	.....	.....	.....	.....	.....	.....	.....	.....
987 87	1,291 65	1,000 00	3,279 52	12,726	.....	.....	.....	.....	75	3,570	.....	.....	.....	.....	.....
517 50	474 59	660 00	393 64	2,045 73	.....	.....	3,718	.....	.....	.....	.....	.....	.....	.....	.....
240 00	.....	264 00	1,027 32	1,531 32	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
1,140 00	1,099 00	250 00	1,097 00	3,586 00	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
See detailed statement on file.				25,759 57	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
1,115 00	2,094 63	.....	5,628 41	8,838 04	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
1,100 00	1,332 27	.....	5,918 50	8,350 77	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
2,472 00	421 83	.....	6,169 33	9,063 21	.....	.....	.....	.....	25	7,540	51	.....	.....	.....	.....

NAME.	AMOUNT DONATED BY CITY FOR YEAR 1898.				ESTIMATED VALUE OF PROPERTY AND INDEBTEDNESS.									
	Budget.	Excise Fund.	Theatrical and Concert Licenses.	Corporate Schools.	Total.	Value of Real Estate.	Value of Personal Property.	Total Property.	Indebtedness on Real Property.	Indebtedness, Personality.	Total Indebtedness.	Amount Received from City during Year 1898.	Amount Received from all other Sources.	Total Receipts for Year 1898.
Relief Committee, G. A. R., City of New York.....			\$1,000 00		\$1,000 00									
Little Sisters of the Poor.....			1,600 00		1,600 00				No statement received.					
Baptist Home Society, formerly Home for the Aged.....			300 00		300 00				No statement received.					
Church Charity Foundation of Long Island.....	\$3,000 00				3,000 00	\$307,850 00	\$287,299 61	\$595,149 61	\$80,000 00	\$3,000 00	\$83,000 00	\$12,827 59	\$46,218 90	\$59,046 49
Immaculate Conception Day Nursery.....	1983 61				983 61	10,000 00	2,263 89	12,263 89	5,000 00		5,000 00	983 61	12,727 35	13,710 96
Brooklyn Free Kindergarten Society	1568 74				568 74		36,500 00	36,500 00				568 74	16,471 46	17,040 20
The Brooklyn Association for Improving the Condition of the Poor.....	15,514 55				5,514 55	54,190 00	2,026 00	56,218 00				5,514 55	13,028 77	18,543 32
Hebrew Benevolent Association.....	1264 03				264 03							264 03	1,381 14	1,645 17
Hebrew Benevolent Society of Brooklyn, E. D.....	1300 00				300 00		3,449 94	3,449 94						
Brooklyn City Mission and Tract Society.....	1594 00				594 00	26,000 00	2,500 00	28,500 00	1,500 00		1,500 00	930 00	52,110 00	53,040 00
The Helping Hand of Brooklyn.....	1230 50				1,230 50		2,000 00	2,000 00		627 65	627 65	1,230 50	26 00	1,256 50
Red Cross Instruction and District Nursing Society.....	1160 00				160 00							160 00	1,559 77	1,719 77
The Brooklyn Society for the Prevention of Cruelty to Children.....	14,000 00				4,000 00	81,000 00	46,000 00	127,000 00	23,500 00		23,500 00	4,000 00	11,779 77	15,779 77
The Sunday Breakfast Association of Brooklyn, N. Y.....	1230 00				230 00							230 00	1,110 45	1,340 45
The Brooklyn Deaconesses' Home.....						20,000 00	5,000 00	25,000 00		1,000 00	1,000 00		3,775 93	3,775 93
Ladies' Benevolent Association of Greenpoint.....	175 00				75 00									
German Society of Charity of Brooklyn and Long Island.....	1100 00				100 00									
Memorial and Executive Committee, G. A. R.....	1250 00				250 00									
Christian Rescue Temperance Union.....	1752 40				752 40									
German Ladies' Association, City of Brooklyn.....	165 15				65 15				No statement received.					
Brooklyn Bureau of Charities.....	12,600 50				2,600 50									
Lebanon or People's Mission.....	160 00				60 00									
The Brooklyn Guild Association.....	1125 00				125 00									
The Ladies' Hebrew Benevolent Society of Brooklyn, E. D.....	1175 00				175 00									
Total.....	\$157,763 62		\$26,267 95	\$69,611 11	\$253,212 68	\$2,576,167 77	\$1,570,171 85	\$4,131,939 62	\$467,650 00	\$75,039 30	\$542,689 30	\$241,921 34	\$1,000,674 13	\$1,238,245 97

†Chapter 996, Laws of 1896.

‡Chapter 528, Laws of 1897.

RECAPIT

	BUDGET.	EXCISE FUND.	THEATRICAL AND CONCERT LICENSES.	CORPORATE SCHOOLS.	TOTAL.	VALUE OF REAL ESTATE.	VALUE OF PERSONAL PROPERTY.	TOTAL PROPERTY.	INDEBTEDNESS ON REAL PROPERTY.	INDEBTEDNESS PERSONALITY.	TOTAL INDEBTEDNESS.	AMOUNT RECEIVED FROM CITY DURING YEAR 1898.	AMOUNT RECEIVED FROM ALL OTHER SOURCES.
CLASS 1.													
Homes for Children.....	\$574,132 89	\$1,004,013 16	\$800 00	\$53,849 98	\$1,719,253 78	\$10,588,890 81	\$2,729,116 08	\$13,289,644 34	\$1,975,891 87	\$357,413 09	\$2,433,304 96	\$1,599,260 69	\$1,462,801 19
CLASS 2.													
Medical Charities.....	879,564 83	12,245 36	18,550 00	24,421 86	934,632 05	13,977,162 76	4,563,773 50	18,522,636 26	2,420,340 52	291,677 22	2,745,550 22	858,768 09	2,697,653 45
CLASS 3.													
Reformatories.....	36,419 53	38,859 98	200 00		75,479 51	933,000 00	134,335 69	1,067,335 69	39,000 00	18,000 00	57,000 00	60,855 79	122,374 90
CLASS 4.													
Education of the Deaf, Dumb and Blind, and Homes for the Aged, etc.....	112,247 48	35,460 70	2,400 00		150,208 18	3,026,342 05	877,226 18	3,903,568 23	453,200 00	121,954 53	575,154 53	112,924 08	473,546 12
CLASS 5.													
Miscellaneous Charities.....	157,763 62		26,267 95	69,611 11	253,212 68	2,576,167 77	1,570,171 85	4,130,939 62	467,650 00	75,039 30	542,689 30	244,921 34	1,000,674 13
Total.....	\$1,760,128 35	\$1,090,579 20	\$48,217 95	\$147,882 95	\$3,132,786 20	\$31,101,563 39	\$9,874,663 30	\$40,914,124 14	\$5,356,082 39	\$84,084 14	\$6,353,699 01	\$2,876,729 99	\$5,757,049 79

[NOTE.—The foregoing statistics, as called for, related to the calendar year 1898. A number of institutions, however, were unable or unwilling to furnish returns for any other period than their returns requested. When possible, the omissions thus caused have been supplied by the Department of Finance, but the totals stated are necessarily incomplete.]

APPENDIX II.

COMMUNICATION FROM THE STATE BOARD OF CHARITIES.

STATE OF NEW YORK—STATE BOARD OF CHARITIES,
OFFICE AT THE CAPITOL,
ALBANY, N. Y., June 12, 1899.

Hon. BIRD S. COLER, Comptroller of The City of New York, Department of Finance, Broadway and Chambers street, New York City:

DEAR SIR—For various reasons, which I shall not attempt to recapitulate, I have just found time to answer your letter of the 8th ultimo, asking me to make suggestions likely to assist in the solution of the problems involved in the appropriation of public moneys to private charities in The City of New York.

Believing, as I do, in system and order in all matters of this nature, it is gratifying to know that you are seeking to bring about a logical and equitable arrangement of such appropriations, and I shall personally be glad to assist you in any way in which it is possible for me to do so. The task in question is a stupendous one, but it can be accomplished through well-directed and persistent efforts. In response to your invitation, permit me, therefore, to make the following suggestions:

First.—It seems to me important and necessary that there should be, in connection with your office, a well-equipped bureau of charitable institutions (the State Comptroller has such a department in his office), which, through the work of Inspectors and otherwise, should collect, classify and file for ready reference, all the useful information it is practicable to obtain with relation to those charities which seek the assistance of the City. If I am correctly informed, you already have the nucleus of such a department, but it, doubtless, requires considerable extension to cover the ground properly. The information obtained by such a bureau can readily be tabulated in such convenient form as to enable you and the other members of the Board of Estimate and Apportionment to know, almost at a glance, all the essential facts pertaining to the management, financial and otherwise, of any institution seeking public aid for the prosecution of its charitable work.

Specific knowledge as to the management of these institutions must necessarily be the basis of any successful effort to apportion moneys to them wisely, and this knowledge can only be obtained and made available by some systematic organization such as I here suggest.

This bureau, intelligently, impartially and zealously administered, would, I am sure, effect a large annual saving of money to the City, and would also prevent a great deal of unwise alms-

giving, which is decidedly detrimental to the best interests of New York, as it unquestionably serves to attract thereto a large number of dependent persons, many of whom are very undesirable in character.

Besides the information which could be gathered directly by such a bureau as I recommend to be established, much more could be obtained from other sources also interested in the questions you have under consideration. Inclosed you will find samples of the blanks used by the State Board of Charities in obtaining information from the charities subject to its jurisdiction. Inspectors are also employed to visit and inspect these institutions, with the result that there is now on file a large amount of information with relation to them, which, doubtless, the Board would be willing to place at your disposal for official use. Further than this, you could probably rely upon the co-operation of the Charity Organization Society, the State Charities Aid Association, the St. Vincent de Paul Society, and other like reputable organizations, for useful information which they are frequently in position to supply.

As, under the provisions of chapter 196 of the Laws of 1899, amending the New York Charter, it is absolutely within the power of the Board of Estimate and Apportionment to give or withhold appropriations to private charities, it would seem entirely feasible and proper to make a rule to the effect that no money would be given to any charity which neglected or refused to furnish such information respecting its management as your office might require. The result of such a rule should be to let a large amount of hygienic sunlight into some institutions which are charitable when seeking donations, but not even eleemosynary when attempting to evade examination. Other rules and regulations could be adopted, compliance with which being made a condition precedent to the payment of money. In this connection, it may possibly interest you to read the inclosed reprint from the Board's Report to the Legislature of 1899 on the subject of the Annual Reports which it requires from charitable institutions, societies and associations, and to give some consideration to the "Comparative Statistical Report of the Receipts and Expenditures of Private Charitable Institutions in the State of New York, Receiving Public Moneys," prepared by the undersigned, December 1, 1897, also inclosed. The last-named pamphlet having been printed for the private use of Commissioners, officers and inspectors of the Board, should, however, be held as strictly confidential. You will note that it shows the sources of the receipts and the nature of the expenditures of the institutions, and that the statistics are classified in such a way as to bring out so far as practicable facts essential to a reasonably correct understanding of the financial management of the institutions.

I also inclose a copy of a "Report on the Collection of Annual Reports of Institutions, Societies and Associations" made to the Board January 12, 1898, and ordered printed in the report to the Legislature of 1898.

in the following proportions: \$1,941,215 being given for 1899 as against \$1,364,608 for 1898, an increase for 1899 over 1898 of \$576,607. For 1898 the private institutions received \$1,578,517.06 as against \$1,784,846.78 in 1899, being a surplus of \$206,329.72 in 1899 over the amounts appropriated in 1898.

The number of institutions to which appropriations were granted for the year 1898 are as follows:

Table listing various institutions and their corresponding amounts, including The New York Children's Aid Society, The Children's Fold of The City of New York, American Female Guardian Society, etc.

(CITY RECORD, November 10, 1898.)

The institutions in Brooklyn which benefit by the distribution of the \$100,000 fund, as provided by chapter 996 of the Laws of 1896, number the following institutions, many of which we find already obtain appropriations from the City by direct enactment, and are included in the list which has just been given. These institutions are marked *. They are 68 in number, to wit:

Table listing 68 institutions in Brooklyn with their amounts, such as Bedford Dispensary and Hospital, Brooklyn Eastern District Dispensary and Hospital, etc.

Table listing institutions 10 through 68, including St. Mary's Hospital, Brooklyn Central Dispensary, Long Island College Hospital, etc.

(Charities, Vol. 2, May 6, 1899, No. 23, page 8, Table B.)

These institutions get appropriations from two sources, and some of them from more: indeed, one is almost tempted to ask if the City does not practically support these institutions, which call themselves private charities.

Of the beneficiaries of the fund of \$5,000 for the support of destitute mothers and infants, to be appropriated and paid by the Comptroller, as provided by chapter 472 of the Laws of 1888, we find the following institutions:

Table listing institutions receiving from the \$5,000 fund, including The Long Island College Hospital, St. Mary's Maternity and Infants' Home, etc.

(Charities, op cit. Table A4, page 8.)

Here also we recognize many familiar names, for we have already met them playing the same role of charitable mendicants in quest of other appropriations.

These lists, it will be observed, do not touch upon those institutions which receive money from excise funds, nor from appropriations which are included in the Budget of 1899 for the support of State and private institutions, nor from school grants, nor from the Theatrical and Concert License Fund. Let us take the Excise Fund for a moment. The Laws of 1882, 1896 and 1897 provide for the payment of appropriations from the Excise Fund to the following institutions in New York, to wit:

Table listing institutions receiving from the Excise Fund, including Institution of Mercy, Missionary Sisters, Dominican Convent of Our Sister of the Rosary, etc.

(Charities, op. cit., Table D, page 10.)

The Laws of 1882, of 1896 and 1897 also provide that certain institutions in Brooklyn and Queens shall receive appropriations from this same Excise Fund, and they are as follows, to wit:

Table listing institutions in Brooklyn and Queens receiving from the Excise Fund, including St. John's Home, St. Joseph's Female Orphan Asylum, etc.

(1) Brooklyn (E. D.) Dispensary and Hospital, see pages five and six.

‡ So in original.

NOTE.—A single * denotes that an institution thus designated obtains money from two sources; a double *, from more than two.

St. Agnes Home for Destitute Children	\$13,542 25
**Brooklyn Industrial School Association, and Home for Destitute Children	27,574 00
*Brooklyn Training School and Home for Young Girls	2,733 25
**Brooklyn Howard Colored Orphan Asylum Society	4,182 25
**Industrial School Association of Brooklyn, E. D.	21,426 00
Hebrew Orphan Asylum Society	28,744 75
Ottillie Orphan Asylum	450 75
Temporary Home for Children of Queens County	3,240 25
Total	\$353,227 25

(Table E, Charities, op. cit., page 11.)

It would almost seem as though the funds of these private charities must be nearly exhausted, but no, we learn that they received something also from the Theatrical and Concert License Fund. Of these funds the New York Societies received in 1898 the sum of \$48,767.05, distributed as follows:

J. Hood Wright Hospital (formerly Manhattan Dispensary and Hospital)	\$800 00
St. Mark's Hospital	250 00
New Amsterdam Eye and Ear Hospital	500 00
*Flower Hospital	500 00
The Harlem Dispensary	500 00
East Side Dispensary	200 00
West Side German Dispensary	400 00
New York Eye and Ear Infirmary	200 00
St. Joseph's Home for the Aged	1,000 00
Actors' Fund of America	11,017 95
New York Female Assistance Society, etc.	200 00
Messiah Home for Children	200 00
German Society of New York	100 00
Relief Committee, G. A. R., City of New York	1,000 00
Deutscher Press Club	250 00
Little Sisters of the Poor	1,600 00
German Hospital and Dispensary	400 00
House of the Holy Comforter	200 00
Baptist Home Society (formerly Home for the Aged)	300 00
Wilson Industrial School	900 00
Society for the Relief of the Destitute Blind	300 00
Sunnyside Day Nursery	250 00
Prison Association of New York	300 00
Harlem Relief Society	500 00
New York Diet Kitchen Association	500 00
Harlem Eye, Ear and Throat Infirmary	150 00
*St. John's Guild	750 00
Home for Aged and Infirm Hebrews	500 00
Metropolitan Dispensary and Hospital for Women and Children (formerly Yorkville Dispensary and Hospital)	200 00
Manhattan Eye and Ear Hospital	500 00
Deutscher Frauen Verein	500 00
Ladies' Union Relief Association	300 00
St. Francis' Hospital	500 00
United Hebrew Charities of The City of New York	2,000 00
St. Joseph's Day Nursery	500 00
Italian Home Hospital	250 00
Society of St. Vincent de Paul	2,500 00
New York Association for Improving the Condition of the Poor	2,500 00
New York Mothers' Home of the Sisters of Misericorde	600 00
Swiss Benevolent Society of New York	200 00
Montefiore Home	500 00
New York Dispensary	500 00
Demilt Dispensary	500 00
Northern Dispensary	500 00
Eastern Dispensary (Good Samaritan)	500 00
Northeastern Dispensary	500 00
Tompkins Square Homoeopathic Dispensary	300 00
Northwestern Dispensary	500 00
New York Orthopaedic Dispensary	300 00
New York Press Club	600 00
Society Italiana Beneficenza in New York	200 00
French Benevolent Society and Hospital	200 00
Little Mothers	400 00
Shelter for Respectable Girls	150 00
New York Ophthalmic Hospital	200 00
Five Points Mission	200 00
St. Andrew's Convalescent Hospital	200 00
St. Andrew's Infirmary for Women	200 00
Deutsche Poliklinik	200 00
St. Joseph's Hospital	1,500 00
Samaritan Home for the Aged	500 00
Columbus Hospital	300 00
*St. Zita's Home for Friendless Women of The City of New York	200 00
Lebanon Hospital in The City of New York	500 00
St. Mary's Free Hospital	600 00
St. Vincent de Paul Day Nursery	350 00
Helping Hand Association	100 00
Moderation Society—Free Ice Water Fountain	250 00
Monte Relief Society	100 00
Seton Hospital	750 00
*Hebrew Infant Asylum	300 00
St. Vincent's Hospital	750 00
Bright Side Day Nursery	150 00
New York Ophthalmic and Aural Institute	250 00
*Mount Sinai Hospital	300 00
New York Practical Aid Society	100 00
Beth Israel Hospital	200 00
New York Throat and Nose Hospital	200 00
*Asylum of St. Vincent de Paul	200 00
St. Philip's Church Home	100 00
Society for the Relief of Half Orphans and Destitute Children	100 00
Total	\$48,767 05

(Charities, op. cit., page 12, Table F.)

In addition to all this, section 1152 of the Charter authorizes certain private schools to participate in the common school fund, and of this New York institutions received \$125,000, distributed as follows:

**Five Points House of Industry	\$2,155 88
Ladies' Home Missionary Society	4,508 49
*New York Juvenile Asylum	8,443 18
House of Reception, No. 106 West Twenty-seventh street	344 28
Roman Catholic Orphan Asylum	7,754 61
*Children's Aid Society Schools	58,987 47
Avenue B School, No. 535 East Sixteenth street.	
Duane Street School, No. 9 Duane street.	
East River School, No. 247 East Forty-fourth street.	
East Side School, No. 287 East Broadway.	
Fifty-third Street School, No. 552 West Fifty-third street.	
German School, No. 272 Second street.	
Henrietta School, No. 224 West Sixty-third street.	
Italian School, No. 156 Leonard street.	
Jones Memorial, No. 407 East Seventy-third street.	
Lord Memorial, No. 173 Rivington street.	
Mott Street School, No. 256 Mott street.	
Phelps School, No. 314 East Thirty-fifth street.	
Pike Street School, No. 28 Pike street.	
Sixth Street School, No. 630 Sixth street.	
Sullivan Street School, No. 219 Sullivan street.	
Tompkins Square School, No. 225 Eighth street.	
West Side School, No. 201 West Thirty-second street.	

NOTE.—A single * denotes that an institution thus designated obtains money from two sources; a double *, from more than two.

**American Female Guardian Society	\$24,698 34
Home School, No. 29 East Twenty-ninth street.	
No. 2, No. 418 West Forty-first street.	
No. 3, No. 304 West Twenty-sixth street.	
No. 4, No. 34 Willett street.	
No. 5, No. 220 West Thirty-sixth street.	
No. 6, No. 16 East Third street.	
No. 7, No. 225 East Eightieth street.	
No. 8, No. 416 West Fifty-fourth street.	
No. 9, East Sixtieth street and Boulevard.	
No. 10, No. 125 Lewis street.	
No. 11, No. 243 East One Hundred and Third street.	
No. 12, No. 2247 Second avenue.	
*Colored Orphan Asylum	1,885 73
*Hospital for Relief of Ruptured and Crippled	950 88
Hebrew Benevolent Orphan Asylum	3,565 81
House of the Holy Family	327 89
Leake and Watts' Orphan School	729 56
*Nursery and Child's Hospital	1,245 98
New York Orphan Asylum (refused appropriation).	
New York House of Refuge	6,115 15
**New York Institution for the Blind	1,295 17
*New York Infant Asylum, for School, Mount Vernon, New York.	368 88
Society for Relief of Half Orphans and Destitute Children	1,623 06
Total	\$125,000 00

(Charities, op. cit., page 13, Table G.)

The Brooklyn institutions are as follows. They receive \$35,201.52, distributed as follows:

Orphan Asylum Society of Brooklyn	\$5,363 82
*Roman Catholic Orphan Asylum, St. John's (boys)	11,308 14
*Roman Catholic Orphan Asylum, St. Joseph's (girls)	5,085 81
**Church Charity Foundation	2,322 00
**Brooklyn Howard Orphan Asylum	2,205 90
**Brooklyn Industrial School Association and Home for Destitute Children	1,021 68
**Industrial School Association, Eastern District	952 02
*Convent of Sisters of Mercy	3,645 54
German Orphan Home	3,018 60
**Sheltering Arms Nursery	278 64
Total	\$35,201 52

(Charities, op. cit., pages 13 and 14.)

These figures are given to show the extent to which moneys which are derived from taxation are devoted to private institutions, a sum which, according to "Charities," amounts to \$3,251,802.84.

Let us generalize a little with regard to the figures contained in the Appendix, and first with regard to the hospitals which are attached to medical schools. These institutions are not charities in the strict sense of the word. They are purely appendages to a business corporation which is instituted for the purpose of teaching medicine and for which the institution receives pay, the patients being the tools, so to speak, of the institution. These institutions are seven in number, or, strictly speaking, now six, because one—the New York Medical College of the New York Infirmary for Women and Children—has, according to the papers, recently closed its doors.

They are:
 The New York Medical College and Hospital for Women,
 The Sloane Maternity,
 The New York Post-Graduate Medical School and Hospital,
 The Babies' Wards of the Post-Graduate,
 The New York Homoeopathic Medical School and Hospital,
 The New York Polyclinic Medical School and Hospital,
 —and, if the defunct institution be included,
 The New York Medical College of the New York Infirmary for Women and Children.
 The Brooklyn institutions are:
 The Long Island College Hospital,
 Long Island College Dispensary Department.
 None of these institutions, in the opinion of the committee, should be sustained at the public expense.

In looking over the institutions, both those connected with a medical school, and independent of them, we find there are twenty-two institutions which have a surplus over and above what they obtain from the City; that is to say, if the City appropriation was withdrawn they would still have a balance to their credit. There are five of these in New York and seventeen in Brooklyn, to wit—

- The New York ones are:
1. The New York Infirmary for Women and Children.
 2. The New York Society for the Relief of the Ruptured and Crippled.
 3. Roman Catholic House of the Good Shepherd.
 4. New York Magdalen Benevolent Society.
 5. The Sanitarium for Hebrew Children.
- In Brooklyn the seventeen are:
1. The Sheltering Arms Nursery of Brooklyn.
 2. The Orphan Asylum of the City of Brooklyn.
 3. Brooklyn Industrial Association and Home for Destitute Children.
- In Brooklyn the seventeen are:
4. Industrial School Association.
 5. Brooklyn, E. D., Dispensary and Hospital (formerly Williamsburgh).
 6. The Brooklyn Maternity Hospital.
 7. St. Mary's Female Hospital.
 8. The Norwegian Lutheran Deaconesses' Home and Hospital.
 9. Brooklyn Home for Aged Colored People.
 10. Brooklyn Central Dispensary.
 11. Brooklyn City Dispensary.
 12. Brooklyn Homoeopathic Dispensary.
 13. Brooklyn, E. D., Homoeopathic Dispensary (formerly Williamsburgh Homoeopathic Dispensary).
 14. Bushwick and East Brooklyn Dispensary.
 15. Society for the Aid of Friendless Women and Children.
 16. St. Phoebe's Mission.
 17. Jamaica Hospital.

For detailed information about these institutions, the reader is referred to the appendix under the Brooklyn section.

There are a few institutions which show no balance at the end of the year. Very few, indeed, for New York can only show one, and Brooklyn four. All of the remainder, with the exception of those already noted, show a larger or smaller balance to their credit, but not exceeding what they receive from the City. The New York institution is:

The New York Polyclinic Medical School and Hospital, which, however, is not a charity, as has already been stated, but a business corporation, and the mere fact of its poverty constitutes no right whatever for support from the City treasury.

The Brooklyn ones are as follows:
 St. Peter's Hospital.
 St. John's Hospital of the Church Charity Foundation of Long Island.
 St. John's Long Island City Hospital.
 St. Martha's Sanitarium and Dispensary.

With regard to St. Peter's Hospital, which claims to have no balance, the reader is referred to page 35 of the appendix, in which it is shown that this institution paid an indebtedness on its real estate, principal and interest, of \$15,214.74, and on other indebtedness \$10,000, making a total of \$25,214.74, which may possibly account for the fact that this institution has no balance at the end of the year. Now comes up an interesting question. What are City moneys given to these private institutions for? This Committee has always believed that it was for the relief and maintenance of the sick poor, and not for the purchase of real estate, the erection of buildings, or the payment of debts; these should be provided for outside. This institution, however, apparently regards the public money as private property; not as trust funds devoted to a specific purpose, but as private property to be disposed of as it pleases. Nor does it seem to be alone in this view of the matter, for in the CITY RECORD of December 10, 1897, the New York Society for the Relief of the Ruptured and Crippled in presenting its estimate of the expenditures of said society for the year 1898, after the enumeration of the salaries list, which makes a total of \$30,080, considers the question of supplies, which amount to \$65,020. Then follows this extraordinary item, "Enlarging the Hospital, \$250,000," the institution evidently regarding the City as its treasurer to draw against whenever it wants to build or enlarge its hospital; a view seemingly shared by others, for on one occasion when one of the members of this Committee appeared before the Board

NOTE.—A single * denotes that an institution thus designated obtains money from two sources; a double *, from more than two.

of Estimate and Apportionment, we believe it was in the year 1896, the advocate of one of the institutions which conducts a medical school under the guise of a charity, presented the claims of his institution with a charming candor which almost disarmed criticism, in the following words: "We are in debt, we want to build, and we wish you to give us the money." At least the plea was honest, but few advocates of charitable institutions have the courage of their convictions as this gentleman had. It would be well therefore, perhaps, to question whether institutions which have expended in paying their debts, in building, or extending their plant, the public moneys appropriated for charities, should continue to be assisted by the City.

In the Excise Fund list there is certainly one class which should not receive any assistance, that is the dispensaries, and for this reason: We believe that every dispensary in this city makes a charge, varying from ten cents to twenty-five cents, for furnishing bandages and the like, and many of them make quite respectable sums of money; indeed, we believe we are well within bounds in saying that they mount up in the thousands for some of the larger and older dispensaries. Now, an institution which takes money from its paupers can hardly be regarded as a charity, and it is believed also that hospitals should be included in the same list, not because they make money, but because many of them are unnecessary institutions, and moreover, we believe many of them are not filled to their ordinary capacity in consequence of the duplication and multiplication of institutions of this kind, many of which are really fostered into being, and perhaps kept alive, by the small amount which they get from the public treasury.

This only touches upon the direct advantages which these institutions obtain in the way of financial aid, and does not include the indirect ones which they receive from exemption of both taxation on their personal property and payment of water rents. The New York "Times," under issue of Sunday, January 15, 1899, puts the aggregate value of property in this city which is exempt from taxation as worth \$96,162,200, and adds the following words: "The figures would be still more astonishing if the exact aggregate could be ascertained, but much of this property, as it pays no taxes, and makes no contribution to the city revenue, has not been placed on its records."

In addition to this, the committee would ask the reader's attention to the facts set forth on page 15 of the Appendix with regard to the Hospital for the Ruptured and Crippled; on page 18, with regard to the Society of the Lying-in Hospital of The City of New York; on page 21, with regard to the Mount Sinai Hospital; on page 24, with regard to the Roman Catholic House of the Good Shepherd; on page 26, with regard to the New York Magdalen Benevolent Society; on page 29, with regard to the Sanitarium for Hebrew Children; on page 33, with regard to the Society for the Prevention of Cruelty to Children; on page 35, with regard to the Sheltering Arms Nursery of Brooklyn; on page 36, with regard to St. Mary's Maternity and Infant's Home; on page 37, with regard to the Orphan Asylum of the City of Brooklyn; on page 39, with regard to the Brooklyn Industrial School Association; on page 39, with regard to the Industrial Home School Association; on page 41, with regard to the Long Island College Hospital; on page 45, with regard to the Brooklyn, E. D., Dispensary and Hospital (formerly Williamsburgh); on page 45, with regard to the Brooklyn Maternity Hospital; on page 47, with regard to St. Peter's Hospital and Dispensary; on page 54, with regard to St. Mary's Female Hospital; on page 54, with regard to the Lutheran Hospital Association of The City of New York; on page 56, with regard to the Central Throat Hospital and Polyclinic Dispensary; on page 57, with regard to the Long Island Throat Hospital and Infirmary, etc.; on page 58, with regard to the Norwegian Lutheran Deaconesses' Home and Hospital; on page 59, with regard to the Memorial Training School for Nurses; on page 59, with regard to the Home of St. Giles the Cripple; on page 64, with regard to the Homoeopathic Hospital Association of Brooklyn; on page 65, with regard to the Maternity of the Long Island College Hospital; on page 67, with regard to the Flushing Hospital; on page 70, with regard to the Jamaica Hospital; on page 72, with regard to the Brooklyn Home for Aged Colored People; on page 75, with regard to the Brooklyn Central Dispensary; on page 76, with regard to the Brooklyn City Dispensary; on page 77, with regard to the Brooklyn Homoeopathic Dispensary; on page 76, with regard to the Brooklyn Eclectic Dispensary; on page 78, with regard to the Brooklyn, E. D., Homoeopathic Dispensary (formerly Williamsburgh Homoeopathic Dispensary); on page 81, with regard to the Bushwick and East Brooklyn Dispensary; on page 84, with regard to the Twenty-sixth Ward Homoeopathic Dispensary; on page 87, with regard to the Society for the Aid of Friendless Women and Children; on page 88, with regard to the Brooklyn Home for Consumptives; on page 91, with regard to St. Phoebe's Mission, all of which institutions, we believe, should be made to depend upon their own efforts, and not upon the City, for appropriations or pecuniary assistance.

In summing up, therefore, this Committee would respectfully make the following suggestions:

1. All hospitals or institutions connected with a medical school should be cut entirely off the list of institutions helped by the City.
 2. All institutions which show a surplus over and above what they receive from the City should also be cut off the list.
 3. All the dispensaries should be cut off the list.
 4. That all institutions which have used for the erection of buildings, or for any other purpose whatsoever beside that of the maintenance of the sick, any portion of the appropriation received from the City should also be cut off the list.
 5. That each institution requesting assistance from the public purse shall make oath that it has expended no portion of the public funds granted it in the preceding year for repairs, improvement of old buildings, or the erection of new ones.
 6. That any institution requesting public aid should show under oath that 75 per cent. of its income is derived from other sources beside the public treasury.
- All of which is respectfully submitted.

J. H. BYRNE, Chairman.
F. R. STURGIS, Secretary.
JOSEPH J. NOLL.
J. E. JANVRIN, President ex-officio.
J. C. SCHMINKE, Secretary.

APPENDIX.
NEW YORK.

- Children's Aid Society.
- The Children's Fold of The City of New York.
- Hebrew Benevolent and Orphan Asylum Society.
- New York Foundling Asylum.
- New York Catholic Protectory.
- New York Juvenile Asylum.
- Hebrew Sheltering Guardian Asylum.
- New York Infant Asylum.
- Shepherd's Fold of the Protestant Episcopal Church of the State of New York.
- American Female Guardian Society.
- New York Infirmary for Women and Children.
- Sloane Maternity Hospital.
- New York Post-Graduate Medical School and Hospital.
- Babies' Wards of the Post-Graduate Hospital.
- The New York Homoeopathic Medical School and Hospital.
- New York Polyclinic Medical School and Hospital.
- New York Medical College and Hospital for Women.
- New York Society for the Relief of the Ruptured and Crippled.
- Nursery and Child's Hospital.
- Old Marion Street Maternity Hospital.
- The Babies' Hospital.
- The Society of the Lying-in-Hospital of The City of New York.
- Mothers' and Babies' Hospital.
- Mount Sinai Hospital.
- Roman Catholic House of the Good Shepherd.
- Association for Betwending Children and Young Girls.
- Protestant Episcopal House of Mercy.
- New York Magdalen Benevolent Society.
- Peabody Home for Aged and Indigent Women.
- Sanitarium for Hebrew Children.
- St. John's Guild.
- New York Society for the Prevention of Cruelty to Children.

BROOKLYN.

- Sheltering Arms Nursery of Brooklyn.
- The Brooklyn Nursery and Infants' Hospital.
- St. Mary's Maternity and Infants' Home.
- Orphan Asylum of the City of Brooklyn.
- Brooklyn Industrial School Association and Home for Destitute Children.
- The Industrial Home School Association.
- Long Island College Hospital.
- Long Island College Hospital (Dispensary Department).
- The Brooklyn Hospital (formerly City Hospital).
- Brooklyn Homoeopathic Hospital.
- Brooklyn, E. D., Dispensary and Hospital (formerly Williamsburgh).
- Brooklyn Maternity Hospital (formerly Brooklyn Lying-in Asylum).
- Eye and Ear Hospital of The City of Brooklyn.
- The Orthopedic Dispensary (Brooklyn Hospital).

- St. Peter's Hospital and St. Peter's Dispensary.
- St. Catherine's Dispensary and St. Catherine's Hospital.
- Memorial Hospital for Women and Children.
- St. Mary's General Hospital of The City of Brooklyn.
- Methodist Episcopal Hospital of The City of Brooklyn.
- Dispensary of the College of Physicians and Surgeons of St. Mary's Hospital of The City of Brooklyn.
- St. Mary's Female Hospital.
- Lutheran Hospital Association of The City of New York.
- Brooklyn Throat Hospital (now Williamsburgh Hospital).
- Central Throat Hospital and Polyclinic Dispensary.
- Long Island Throat Hospital and Infirmary (formerly the Long Island Throat and Lung Hospital and People's Dispensary Association.)
- Norwegian Lutheran Deaconesses Home and Hospital.
- Memorial Training School for Nurses.
- Home of St. Giles the Cripple.
- Bushwick Hospital.
- Dispensary of the Methodist Episcopal Hospital.
- Low Maternity.
- The Brooklyn Hospital Dispensary.
- Stone Maternity of Brooklyn.
- Homoeopathic Hospital Association of Brooklyn.
- Maternity of the Long Island College Hospital.
- St. John's Hospital.
- Flushing Hospital.
- Jamaica Hospital.
- Brooklyn Home for Aged Colored People.
- Society for the Prevention of Cruelty to Children.
- The Brooklyn Central Dispensary.
- Brooklyn City Dispensary.
- Brooklyn Eclectic Dispensary.
- Brooklyn Homoeopathic Dispensary.
- Gates Avenue Homoeopathic Dispensary.
- The Brooklyn, E. D., Homoeopathic Dispensary (formerly Williamsburgh Homoeopathic Dispensary).
- Southern Dispensary and Hospital.
- Atlantic Avenue Dispensary.
- St. Mary's Dispensary.
- Brooklyn Diet Dispensary.
- Central Homoeopathic Dispensary.
- Memorial Dispensary.
- Bushwick and East Brooklyn Dispensary.
- Bedford Dispensary and Hospital.
- Church Charity Foundation of Long Island.
- Twenty-sixth Ward Homoeopathic Dispensary.
- Helping Hand Society of Brooklyn.
- Brooklyn Training School and Home for Young Girls.
- Society for the Aid of Friendless Women and Children.
- Brooklyn Home for Consumptives.
- St. Martha's Sanitarium and Dispensary.
- St. Phoebe's Mission.
- Industrial Home for the Blind.

According to the CITY RECORD, under date of November 10, 1898, ninety-seven private charitable institutions were recorded as obtaining appropriations of money from the treasury of the Greater New York; thirty-two of these are in the Borough of Manhattan, and sixty-five in the boroughs of Brooklyn and Queens.* The can be divided into the following classes viz.:

1. Homes for children.....	9	in New York,	4	in Brooklyn.
2. Educational institutions.....	1	"	2	"
3. Hospitals connected with and a part of medical schools,	7	"	2	"
4. Hospitals not connected with medical schools.....	7	"	32	"
5. Reformatory institutions.....	4	"	None	"
6. Homes for the aged.....	1	"	1	"
7. Fresh air charities.....	2	"	None	"
8. Humane societies.....	1	"	1	"
9. Dispensaries.....	None	"	16	"
10. Temporary homes for women and girls.....	"	"	3	"
11. Homes for consumptives.....	"	"	1	"
12. Home and Hospital for incurables.....	"	"	1	"
13. General out-door relief.....	"	"	1	"
14. Home for the blind.....	"	"	1	"

This classification is based upon that adopted by the State Board of Charities, and being official, is probably more trustworthy than any other classification which can be adopted. The statistics are taken from the report for 1897; the one for 1898 is not yet published. For purposes of illustration and explanation these different classes will be taken up separately for each city, and beginning with New York, the first to be considered will be

HOMES FOR CHILDREN.

1. The Children's Aid Society

receives \$70,000 from the City. This institution was incorporated January 9, 1855, its object being to improve the condition of the poor, destitute and homeless children. The work of the society includes industrial schools, lodging houses, Brace Farm School for training older boys in farm work, emigration department, providing homes and employment for boys and girls, children's summer home, summer outings for children, and health home for mothers with sick and ailing infants. It is governed by a board of trustees, and has property of the value of \$1,032,700. The number of children cared for during the year ending September 30, 1897, was 31,954, remaining October 1, 1897, 6,080. The receipts for the year ending September 30, 1897, were \$373,049.42. Expenditures, \$357,513.28. Balance on hand October 1, 1897, was \$15,536.14.

2. The Children's Fold of The City of New York

receives \$17,500 from the City. This institution was incorporated April 26, 1871. Its objects are the caring for, training and educating destitute children of both sexes. It is governed by a board of trustees. The value of its property is \$19,609.47. Number of children cared for during the year ending September 30, 1897, 230 (all supported by public funds); remaining October 1, 1897, 167. Receipts for the year ending September 30, 1897, \$18,551.91; expenditures, \$18,512.73. Balance on hand October 1, 1897, \$39.18.

3. Hebrew Benevolent and Orphan Asylum Society

receives \$100,000 from the City. Incorporated February 2, 1832, as the Hebrew Benevolent Society of The City of New York. Reincorporated February 2, 1860, as above. Objects, the care and education of orphans, half-orphans and indigent children. It is a constituent of the United Hebrew Charities (which see under "General Out-door Relief"). It is governed by a board of trustees, and has property of the value of \$1,497,516. The number of children cared for during the year ending September 30, 1897 (all supported by public funds), 985; remaining October 1, 1897, 810. Receipts for the year ending September 30, 1897, \$273,912.33; expenditures, \$267,474.51. Balance on hand October 1, 1897, \$6,437.82.

4. New York Foundling Asylum

receives \$347,614.70 from the City. This was incorporated in October, 1869. It maintains Nazareth, a country branch of the New York Foundling Hospital at Spuyten Duyvil on the Hudson, and St. Ann's Maternity and St. John's Children's Hospital at No. 175 East Sixty-eighth street. Its objects are to receive, care for, maintain and support deserted children or foundlings, needy and homeless mothers, and maternity cases. It is governed by a board of managers. The value of its property is \$606,900. Total number of beneficiaries during the year ending September 30, 1897, was 4,022 (of this number 3,615 were supported by public funds, and 407 by private funds); remaining October 1, 1897, 2,388. The receipts for the year ending September 30, 1897, were \$340,515.16. The expenditures were \$339,381.48. Balance on hand October 1, 1897, \$1,133.58.

5. New York Catholic Protectory

receives \$286,000 from the City. It was incorporated in 1863. Its objects are the protection of destitute and the reformation of delinquent Roman Catholic children. It is governed by a board of managers, and has property to the value of \$1,386,617.23. The number of children cared for during the year ending September 30, 1897, were 3,296 (of this number 3,131 were supported by public funds and 159 by private funds), remaining October 1, 1897, 2,438. Receipts for the year ending September 30, 1897, \$351,562.96. Expenditures, \$335,094.15. Balance on hand October 1, 1897, \$16,468.81.

6. New York Juvenile Asylum

receives from the City \$118,250. This was incorporated June 30, 1851. Its objects are to receive, take charge of and educate children between 5 and 14 years of age voluntarily intrusted to it by parents or guardians, or committed to its care by competent authority. It is governed by a board

* The figures stand 63 for Brooklyn; 2 for Queens. For convenience, they are grouped together.

of directors, and has property to the value of \$624,968.69. The number of children cared for during the year ending September 30, 1897, was 1,920 (of this number 1,800 were supported by public funds and 120 by private funds), remaining October 1, 1897, 1,073. Receipts for the year ending September 30, 1897, were \$173,654.11. Expenditures, \$169,300.55. Balance on hand October 1, 1897, \$4,353.56.

7. Hebrew Sheltering Guardian Society

receives from the City \$99,500. This was incorporated July 22, 1879. Its objects are the care and education of Jewish orphans, half-orphans and destitute children. It is governed by a board of lady managers. It has property of the value of \$325,000. Number of children cared for during the year ending September 30, 1897, was 905 (of this number 803 were supported by public funds and 12 by private funds); remaining October 1, 1897, 718. Receipts for the year ending September 30, 1897, \$91,964.94. Expenditures, \$102,138.82.

8. New York Infant Asylum

receives from the City \$99,998. It was incorporated in 1865, and its objects are to receive and take charge of foundlings and other infant children, and to provide lying-in wards for homeless mothers. It is governed by a board of managers. The value of its property is put at \$201,621.73. The number of inmates cared for during the year ending September 30, 1897, was 1,588 (of this number 1,352 were supported by public funds and 232 by private funds); remaining October 1, 1897, 484. The receipts for the year ending September 30, 1897, were \$210,362.88. Expenditures, \$209,118.67. Balance on hand October 1, 1897, \$1,224.21.

9. The Shepherd's Fold of the Protestant Episcopal Church in the State of New York

receives from the City \$5,000. It was incorporated in 1868, and its objects are the care of destitute children. It is governed by a board of trustees and has property of the value of \$11,500. The number of children cared for during the year ending September 30, 1897, was 58 (all were partly supported by public funds and partly by private funds); remaining October 1, 1897, 41. Receipts for the year ending September 30, 1897, were \$8,746.03. Expenditures were \$6,857.50. Balance on hand October 1, 1897, \$1,888.53.

EDUCATIONAL INSTITUTIONS.

1. American Female Guardian Society

receives from the City \$25,000. This institution seems to have a two-fold character, educational, and to provide homes for children. In its educational capacity it supports 12 industrial schools. As an institution for children it was incorporated in 1849, with the object of caring for destitute children in the home, and providing for the education and industrial training of children not eligible for admission to the public schools; also for placing surrendered children in families. It is governed by an executive committee. It has property of the value of \$178,776.07. The number of children cared for during the year ending September 30, 1897, was 369 (of this number 313 were supported by public funds and 56 by private funds); remaining October 1, 1897, 230. The receipts for the year ending September 30, 1897, were \$91,688.11. Expenditures, \$83,853.25. Balance on hand October 1, 1897, \$7,834.86.

HOSPITALS WHICH ARE ATTACHED TO AND ARE PARTS OF MEDICAL SCHOOLS.

1. New York Infirmary for Women and Children*

receives from the City \$4,500. It was incorporated in 1853. Its objects are to provide treatment for poor women and children by physicians of their own sex, and to form a centre for the work of women physicians, and to give practical instruction to women medical students. It is governed by a body of trustees, and has property of the value of \$317,285.05. The number of patients cared for during the year ending September 30, 1897, was 917 (of this number 209 were paying patients and 708 were beneficiaries); remaining October 1, 1897, 40. The receipts for the year ending September 30, 1897, were \$135,655.33; expenditures, \$105,870.28; balance on hand October 1, 1897, \$29,785.05. (The City pays the sum of \$4,500 for 180 obstetrical cases at \$25 each.)

It will be seen that this institution, even supposing that it should receive nothing from the City, would still have a surplus amounting to \$15,285.05.

2. Sloane Maternity Hospital

receives from the City \$8,000. This institution was established in 1888, having for its objects the care of women during confinement. It is governed by a board of managers, and the value of its property is not stated. It belongs, however, to Columbia University. The number of patients cared for during the year ending September 30, 1897, was 1,052 (of this number 26 were paying patients and 1,026 were beneficiaries); remaining October 1, 1897, 52. The receipts for the year ending September 30, 1897, were \$29,694.85; expenditures, \$28,418.09; balance on hand October 1, 1897, \$1,276.76. This is a lying-in hospital of 150 beds, given by William D. Sloane, Esq., whose wife, a daughter of the late William H. Vanderbilt, endowed the institution by making all of its beds free in perpetuity. The service here is under the exclusive direction of the Professor of Obstetrics of the College of Physicians and Surgeons. (Medical Directory of The City of New York, 1898, page 210.) This institution is in no sense a charity.

3. The New York Post-Graduate Medical School and Hospital

obtains from the City \$25,000. Incorporated May 25, 1886, and has for its objects a school of instruction for post-graduates, and also a hospital for charity and pay patients. It is under the government of a board of directors. The value of its property is stated to be \$580,660.20. The number of patients cared for during the year ending September 30, 1897, was 2,403 (of this number 1,077 were paying patients and 1,326 were beneficiaries); remaining October 1, 1897, 114. Receipts for the year ending September 30, 1897, \$335,738.90; expenditures, \$332,263.09; balance on hand October 1, 1897, \$3,475.81.

This institution was begun in 1882 by the secession of seven members of the teaching faculty of the Medical Department of the University of The City of New York, and was intended to be simply a school of instruction for post graduates in medicine. It was found necessary for the purposes of the school that it should have a hospital, and a hospital was started in a modest way, being supported by the contributions of the various men who were professors and teachers in the school. Later on, in order to relieve the financial burden, a grant was obtained from the Legislature of \$30,000, for the charitable purposes of the hospital. Lately this institution has attracted unpleasant notoriety in consequence of a charge made by the Commissioners of Accounts that it has overcharged the City for treatment given to indigent patients. It is in no sense of the word a charity, the patients in this, as well as in the next institution to be considered, the Babies' Ward of the same corporation, being used for clinical purposes with the object of teaching students, said students paying the school for their instruction. This institution seems to have hit upon an ingenious method of combining business and charity, for it not only gets \$25,000 from the City for its General Hospital, but also a further sum for its Babies' Ward, which will now be considered.

4. Babies' Wards of the Post-Graduate Hospital.

This is an integral part of the above institution, has no separate existence, and its finances are merged in that of the Post-Graduate Medical School and Hospital. It receives \$8,044.66 from the City. This institution, it will be seen, by a happy division of its hospital service, is enabled to extract the very satisfactory sum of between \$33,000 and \$34,000 out of the City for its so-called charitable purposes.

5. The New York Homoeopathic Medical School and Hospital

receives from the City \$12,000. This institution takes under its wing the Flower Surgical Hospital, and was incorporated in 1860 for the medical and surgical care of the sick (all except contagious diseases) and for educational purposes. It is a medical school with a hospital attachment, is for the instruction of students of homoeopathic medicine, and is not a charity. It is governed by a board of trustees, and has property of the value of \$579,213. The number of patients cared for during the year ending September 30, 1897, was 3,002 (of this number 270 were paying patients and 2,732 were beneficiaries); remaining October 1, 1897, 46. Receipts for the year ending September 30, 1897, \$57,173.56; expenditures, \$56,238.89; balance on hand October 1, 1897, \$934.67.

6. New York Polyclinic Medical School and Hospital

obtains from the City \$7,500. This also has two departments, an out-of-door Dispensary Department and an in-door Hospital Department. The finances of the dispensary are merged with those of the hospital, and they may therefore be considered as one. This institution was incorporated in the same year that the Post-Graduate was established, to wit, in 1882. It was founded as a rival to the Post-Graduate Medical School and Hospital, which incurred the enmity of the Medical Faculty of the Medical Department of the University of The City of New York on account of the secession of seven members of its teaching body from the University to found the Post-Graduate School. It was not conceived of as a charity in any sense of the term. Its objects are to give free medical and surgical treatment and care to the sick poor suffering from non-contagious diseases; a school of clinical medicine and surgery for graduates and practitioners with clinical demonstration. It is governed by a board of trustees. It has property of the value of \$151,110. The number of patients received during the year ending September 30, 1897, was 189 (of this number 68 were paying patients and 121 were beneficiaries); remaining October 1, 1897, none. Receipts for the year ending September 30, 1897, \$104,314; expenditures, \$112,329.02.

* It has been stated in the papers recently that the Medical College attached to this institution has gone out of existence with the end of the present college year. It is not clear, however, that the Infirmary has gone out of existence, and it is presumed that an appropriation will be asked for this institution.

7. New York Medical College and Hospital for Women

receives from the City \$7,000. It was incorporated April 14, 1863. Its objects are, care and treatment of the sick, and the education of women in the science and practice of medicine. It is governed by a body of trustees, and has property of the value of \$4,000. The number of patients cared for during the year ending September 30, 1897, was 210 (of this number 64 were paying patients and 146 were beneficiaries); remaining October 1, 1897, 15. The receipts for the year ending September 30, 1897, were \$15,758.52; expenditures, \$13,510.02; balance on hand October 1, 1897, \$2,248.50.

These seven institutions are not in any proper sense of the word charities. The hospitals are a necessary part of the medical schools to which they are attached, and are a portion of their working capital. The patients received in these hospitals are used for purposes of clinical instruction, which clinical instruction is paid for by the students, and the patients are indirectly a source of income to the schools. It certainly would appear as though these institutions were not proper subjects for pecuniary assistance from the City.

HOSPITALS WHICH ARE NOT ATTACHED TO A MEDICAL SCHOOL.

1. New York Society for the Relief of the Ruptured and Crippled

receives from the City \$26,250. This institution was incorporated in 1872, and has for its objects to supply skillfully constructed "surgico-mechanical" appliances, and the treatment of in-door and out-door patients requiring trusses and spring supports, also bandages, laced stockings, and other suitable apparatus for the relief and cure of cripples, both adults and children, and so far as possible to make these benefits available to the poorest of the community. It is governed by a board of managers. The value of its property is placed at \$854,308.10. The number of patients cared for during the year ending September 30, 1897, was 456; remaining, October 1, 1897, 165. Receipts for the year ending September 30, 1897, were \$154,273.02; expenditures, \$120,374.97; balance on hand October 1, 1897, \$33,898.05.

This is another instance where the institution saves more than the amount allowed it by the City. The City allows it \$26,250. It has a surplus October 1, 1897, of \$33,898.05. Supposing that the City had that year declined to give it an appropriation, it would still have had a surplus of \$7,648.05.*

2. Nursery and Child's Hospital

receives from the City \$75,200. This seems to have a two-fold character; first, as a hospital giving medical aid and care to women and children, and to lying-in women and their infants; and second, as providing a home for children. It was first incorporated May 1, 1854, as the Nursery, and was re-incorporated as the Nursery and Child's Hospital on March 6, 1857. It maintains a country branch at West New Brighton, Staten Island. Its objects are for the maintenance and care of women and children, the care of lying-in women and their infants, and the support, maintenance and rudimentary education of destitute children under eight years of age entrusted to its care, or admitted therein from the City and County of New York. It is governed by a board of managers, and has property of the value of \$354,000. The number of inmates cared for during the year ending September 30, 1897, was 1,558 (of this number 1,089 were supported by public funds, 235 by private funds, and 234 partly by private funds); remaining October 1, 1897, 675. Receipts for the year ending September 30, 1897, \$110,196.74; expenditures, \$109,420.42; balance on hand October 1, 1897, \$776.32.

3. Old Marion Street Maternity Hospital

receives from the City \$6,250. This institution has a hospital and dispensary department. The latter's finances are merged in those of the hospital, and the two, therefore, may be considered as one. It was incorporated in 1827, with the object of furnishing comfortable accommodations and skillful attendance to respectable married women who require an asylum during the period of their confinement, and also to supply competent medical care to deserving married women at their homes under similar circumstances. It is governed by a board of managers, and has property of the value of \$77,684. The number of patients cared for during the year ending September 30, 1897, was 468 (of this number 22 were paying patients and 441 were beneficiaries); remaining October 1, 1897, 16. Receipts for the year ending September 30, 1897, were \$9,832.09; expenditures, \$8,344.66; balance on hand October 1, 1897, \$1,487.43.

4. The Babies' Hospital

receives \$4,789.42 from the City. This institution has a city branch in New York and a summer branch at Oceanic, N. J. It was incorporated September 14, 1887. Its objects are the care of sick children under three years of age, unless suffering from a contagious disease. It is governed by a board of directors, and has property of the value of \$103,058.04. The number of patients cared for in the hospital during the year ending September 30, 1897, was 464 (of this number 25 were paying patients and 439 were beneficiaries); remaining October 1, 1897, 8. Receipts for the year ending September 30, 1897, were \$17,401.79; expenditures, \$16,216.45; balance on hand October 1, 1897, \$1,185.34.

5. The Society of the Lying-in Hospital of The City of New York

obtains from the City \$12,000. It was incorporated in 1799. Its objects are the relief and care of destitute women unable to procure necessary medical assistance and nursing during the period of their confinement. It is cared for by a board of governors. The value of its property is estimated at \$574,500. The number of patients cared for during the year ending September 30, 1897, was 413 (all were beneficiaries); remaining October 1, 1897, 11. Receipts for the year ending September 30, 1897, \$55,531.35; expenditures, \$53,360.73; balance on hand October 1, 1897, \$2,170.62. In addition to the hospital side of this institution it would appear that it is also a school of medical instruction, for in the report of 1896 it is stated that during the year 341 students have received thorough instruction and practical experience, under the careful supervision and direction of the Medical Board, that has familiarized and fitted them for a most important branch of their profession, which otherwise they would only obtain in actual practice.

Nearly 2,000 young men in the last six years have registered at the hospital in order to avail themselves of the opportunities afforded by the Society in acquiring a necessary knowledge of obstetrics, and in the Treasurer's account for that same year will be found an item among the receipts "Students' Receipts, \$7,213.70."

Some while ago a well-known philanthropic gentleman of this city offered to give this institution \$1,000,000 upon two conditions, the first and only one necessary to consider here being that before the building is erected it shall be apparent that the income of the hospital, from endowment or other sources, render it in all human probability sufficient to meet expenses after the new building shall be erected. This condition, it would appear, has been complied with, and it is learned from the daily papers that this sum of money has been given to the institution to erect the building. It, therefore, now has an income sufficient to meet its wants. Why should the City be called upon to furnish anything towards its support? It may be claimed that a portion of that income is derived from the City. That is true. It gets \$12,000 from the City, but if it can obtain a capital which will insure it an income of \$53,360.73, which is what its expenditures were for the year ending September 30, 1897, it certainly ought to be able to get along without the donation from the City.

6. Mothers' and Babies' Hospital

receives from the City \$4,500. No date is placed for the establishment of this hospital, nor is it stated that it is an incorporated institution. Its objects are for the care of homeless and needy mothers before, during and after confinement, and it is governed by a board of directors. The number of patients treated during the year ending September 30, 1897, was 523 (of this number 36 were paying patients and 487 were beneficiaries); remaining, October 1, 1897, 31. The receipts for the year ending September 30, 1897, were \$7,266.60; expenditures, \$6,829.50; balance on hand October 1, 1897, \$437.10. It is worthy of note that out of this income of \$7,266.60 the City supplies \$4,500 for the support of this institution, and \$2,766.60 is obtained from outside sources. It may be said, therefore, that the City practically supports this institution.

7. Mt. Sinai Hospital

receives from the City \$26,000. This institution was incorporated January 5, 1852, and has for its objects medical and surgical aid, medicines and board for the poor, free of charge, without regard to nationality, creed or religion. It is governed by a board of directors, and has property of the value of \$676,000. The number of persons received during the year ending September 30, 1897, was 3,006 (of this number 477 were paying patients and 2,529 were beneficiaries); remaining October 1, 1897, 191. Receipts for the year ending September 30, 1897, \$243,485.30; expenditures, \$224,672.08; balance on hand October 1, 1897, \$18,813.22. This, and it is said with pleasure, is the only one of the large, well-known general hospitals which has come upon the City for pecuniary assistance, although the report of its financial affairs would seem to indicate that there was no real reason why it should be dependent upon the City's bounty for assistance. In 1897† it obtained from the Legislature a grant of \$26,000, subject to the discretion of the Board of Estimate and Apportionment, although for the year ending September 30, 1896, it is stated that it had a cash balance of \$18,619.57.† The year following this, in 1898, this institution further obtained from the Legislature an act for its relief, and an authorization to change a lease from the Mayor, Aldermen and Commonalty of The City of New York to a grant to authorize the sale or leasing of the property which was then occupied by the Mount Sinai Hospital, with the power to lease or sell as it may seem fit. In

* The reader's attention is requested to the argument, page 25 [MMS.], with reference to the request of City money for enlarging its hospital.

† Ch. 719. Laws of 1897.

‡ For the year ending September 30, 1897, cash on hand, \$18,813.22. It received the first money from the City in 1898.

other words, the City made a present to this rich institution of the tract of land upon which the present hospital now stands, that it might sell it or use it for its own purposes. Comment is scarcely necessary.

Of these fourteen institutions which are hospitals, half of them attached to medical schools and half unattached, it would seem that certainly the first half are absolutely improper objects for municipal assistance, and it is open to question whether the second half should not be included in the same category. The City has an elaborate system of hospitals, and if it is necessary that these should be added to, it is far better and more proper that the money obtained by taxation should go to the public institutions and not to the private ones.

REFORMATORY INSTITUTIONS.

1. Roman Catholic House of the Good Shepherd §

receives \$18,000 from the City; maintains also St. Ann's Home for Destitute Children. This institution, therefore, it will be seen, has a two-fold character—one reformatory and the other as providing a home for children. It was incorporated November 1, 1858, and has for its objects the reformation of inebriate and fallen women, either voluntarily entering, or committed by a magistrate; also the care of those who are in danger of falling. It has property of the value of \$144,000. The number of women and girls received during the year ending September 30, 1897, was 206 (of this number 131 were supported by public funds and 75 by private funds); remaining October 1, 1897, 391. Receipts for the year ending September 30, 1897, \$150,610.27; expenditures, \$114,776.10; balance on hand October 1, 1897, \$35,834.17.

This institution also has quite a nice balance on hand, to wit, \$35,834.17. The City grants it \$18,000. If we deduct that amount from the surplus it shows on the 1st of October, 1897, it will yet leave a balance in the treasury of the society of \$17,834.17.

2. Association for Befriending Children and Young Girls

receives from the City \$8,500. This maintains besides the city house, known as the House of the Holy Family, on Second avenue, the House of Nazareth and St. Stanislaus House, both at White Plains, N. Y. It was incorporated October 1, 1870, and has for its objects the reformation and education, industrial, mental and religious, of wayward girls and ungovernable children, the rescue, protection, training and education of innocent children exposed to dangerous influences, and the visitation of these classes in their homes, and in hospitals and prisons. It is governed by a board of managers and directors. It has property of the value of \$104,000. Number cared for during the year ending September 30, 1897, 128 (of this number 28 were supported by public funds and 100 by private funds); remaining October 1, 1897, 72. The receipts for the year ending September 30, 1897, were \$8,545.52; expenditures \$8,445.38; balance on hand October 1, 1897, \$100.14.

3. Protestant Episcopal House of Mercy

receives from the City \$11,000. Incorporated February 2, 1855, and has for its objects the reception and reformation of destitute women who may wish to abandon a vicious course of life. It is governed by a board of trustees. It has property of the value of \$350,000. Number of women and girls cared for during the year ending September 30, 1897, was 187 (of this number 133 were supported by public funds and 54 by private funds); remaining October 1, 1897, 142. Receipts for year ending September 30, 1897, \$29,117.71; expenditures, \$26,533.73; balance on hand October 1, 1897, \$2,583.98.

4. New York Magdalen Benevolent Society

receives from the City \$2,200. It was incorporated October 31, 1851. Its objects are the promotion of moral purity in The City of New York in a way both preventive and corrective, by offering a home to women who show penitence, and a desire to return to the paths of virtue. It is governed by a board of managers. It has property of the value of \$270,000. The number of women cared for during the year ending September 30, 1897, was 166 (of this number 38 were supported by public funds and 128 by private funds); remaining October 1, 1897, 50. Receipts for the year ending September 30, 1897, were \$19,062.15; expenditures, \$12,623.51; balance on hand October 1, 1897, \$6,438.64.

This institution also is apparently conducted on good business principles. It had a balance October 1, 1897, of \$6,438.64. It receives from the City \$2,200. Were it obliged to depend upon its own resources, without any municipal aid, it would still have a balance of \$4,238.64.

HOMES FOR THE AGED.

1. Peabody Home for Aged and Indigent Women

receives from the City \$3,750. It was incorporated July 22, 1874. Its objects are the care of aged and indigent women, free and non-sectarian. It is governed by a body of trustees, and has property of the value of \$28,295. The number of inmates cared for during the year ending September 30, 1897, was 27 (of this number 24 were supported by public funds and 3 by private funds); remaining October 1, 1897, 24. Receipts for the year ending September 30, 1897, were \$9,679.45; expenditures, \$8,684.46; balance on hand October 1, 1897, \$994.99.

FRESH-AIR CHARITIES.

1. Sanitarium for Hebrew Children

receives from the City \$5,000. It was incorporated October 31, 1879. Its objects are the giving of free excursions on land and water to the poor, destitute and sick children of the Jewish faith, and to supply medical aid, advice, assistance and care for such children, maintaining a sanitarium for this purpose during the summer months. It is governed by a board of managers, and the value of its property is put down as \$37,059.37. (It is worthy of note here that there seems to be several addresses of this institution: one, Room 403, No. 60 Broadway, New York City; another, marked as "down-town office," No. 95 Pitt street, New York City; a third, at No. 124 East Fourteenth street, New York City, and the Sanitarium, Rockaway, Long Island, N. Y.) The number of persons to whom outings were given during the year ending September 30, 1897, was 15,234; persons taken care of at the Sanitarium, 684; receipts for the year ending September 30, 1897, \$25,891.98; expenditures, \$16,332.61; balance on hand, October 1, 1897, \$9,559.37. This is worthy of a little consideration. The amount appropriated by the city is \$5,000, and yet, after all its expenses are paid, it apparently has a balance on hand of \$9,559.37, very nearly twice as much as it gets from the City. Certainly this institution needs no public assistance.

2. St. John's Guild

obtains from the City \$30,000. This apparently has a three-fold function, first as a hospital, second, as a fresh air charity, and third, in affording relief to the sick poor. It was incorporated in 1872, and has for its objects to afford relief to the sick children of the poor of The City of New York, without regard to creed, color or nationality. For this purpose it maintains a Children's City Hospital in West Sixty-first street, New York City, which is for the medical care of poor sick children. It also maintains a Floating Hospital, which daily carries mothers with sick babies and children for twenty-five miles of sailing in the salt air during the summer months. Also a Seaside Hospital for children at Staten Island, which receives during the summer months dangerously sick babies, with their mothers, requiring more prolonged treatment than is possible on the floating hospital, and lastly, it maintains a special relief to sick children, which consists of visiting nurses, who work in assigned districts, ministering to sick children in their homes and instructing the poor mothers, removing the patients to the Children's City Hospital for further treatment when necessary. It is governed by a board of trustees known as St. John's Guild Trustees. The finances of all of these institutions are massed together under the hospital funds, excepting as to the value of the property.

One—Children's City Hospital of St. John's Guild was established March 2, 1892, and its objects are to afford relief to the sick children of the poor of The City of New York, without regard to creed, color or nationality. The number of sick children cared for during the year ending September 30, 1897, were 424 (all were beneficiaries); remaining October 1, 1897, 35. The finances are with St. John's Guild, and are stated to be as follows: Value of the property, \$116,200; receipts for the year ending September 30, 1897, were \$68,963.36; expenditures, \$64,123.68; balance on hand October 1, 1897, \$4,839.68.

Two—The Floating Hospital of St. John's Guild was established July 19, 1875. This department of the charity has property of the value of \$25,000. The number of mothers and children benefited during the summer of 1897 was 43,506. The finances are included with St. John's Guild (see Hospitals).

Three—Seaside Hospital of St. John's Guild at Staten Island, was established July 28, 1881. It has property of the value of \$55,000. The number of mothers with sick babies received during the summer was 1,556. The finances are included with St. John's Guild (see Hospitals).

This charity seems to have quite a number of branches, and to provide not only medical relief for sick children in its hospital, but also to afford the children fresh air excursions.

HUMANE SOCIETIES.

1. New York Society for the Prevention of Cruelty to Children.

This institution receives from the City \$30,000. As it has persistently refused to make any report whatever to the State Board of Charities, it is therefore impossible to give any statement with regard to its financial condition, how much good or how much harm it does, and indeed, it is open to question whether, upon its own admission, it is a charity at all. This last year an attempt was made to have the Legislature enact that corporations for the prevention of cruelty to children were "subordinate governmental agencies," and, if so, it is difficult to see by what right or title this institution can claim to receive any of the public funds as a charity. (Attention is called to Senate Bill No. 141, introduced by Mr. Coghessall, January 20, 1899.)

§ So styled in the CITY RECORD, November 10, 1898. In the State Board of Charities for 1897 the institution with this name is situated in Brooklyn; the New York institution is called "House of the Good Shepherd, New York." Nevertheless, the New York institution is the one intended.

BROOKLYN.

The Brooklyn institutions, notwithstanding that Brooklyn is a smaller place than New York, certainly seem to claim more from the public purse than those of the sister city, the figures being as already stated: for Brooklyn 65, for New York 32, the former city having almost twice as many institutions which are obliged (?) to be supported at public expense. Of these, the

HOMES FOR CHILDREN

are as follows:

1. Sheltering Arms Nursery of Brooklyn

receives from the City \$1,000. It was incorporated February 1, 1873, and its objects are the care of destitute mothers and infants, and children from one month upwards, who would otherwise be uncared for. It is governed by a board of lady managers. It is property of the value of \$70,000. The number cared for during the year ending September 30, 1897, was 173 (of this number 63 were supported by public funds and 110 by private funds); remaining October 1, 1897, 75; receipts for the year ending September 30, 1897, were \$16,724.28; expenditures were \$11,339.41; balance on hand October 1, 1897, \$5,384.87.

As seen above, the City allows this institution \$1,000, which would seem hardly necessary, because the Sheltering Arms Nursery, without this appropriation, would still have a balance of \$4,384.87.

2. Brooklyn Nursery and Infants' Hospital

receives \$4,000 from the City. Although called a hospital, this really appears to be a home for children, and was incorporated in 1871 as the Flatbush Avenue Industrial School and Nursery. The name was changed in 1872 to the Brooklyn Nursery, and in April, 1890, was further changed to read as it does at present. It is governed by a board of managers (ladies). The value of its property is stated to be \$56,261.77. Number of children cared for during the year ending September 30, 1897, was 301 (of this number, 160 were supported by public funds and 141 partially by private funds); remaining October 1, 1897, 131. Receipts for the year ending September 30, 1897, were \$18,546.85; expenditures, \$17,627.44; balance on hand October 1, 1897, \$919.41.

3. St. Mary's Maternity and Infants' Home

gets \$3,000. This was incorporated in April, 1888, and seems to have a two-fold function, its objects being to provide a maternity hospital and nursery for young children. It is governed by a board of managers, and its finances are included with St. Mary's Maternity Hospital. The number cared for during the year ending September 30, 1897, was 499 (of this number 489 were supported by public funds and 10 by private funds); remaining October 1, 1897, 167. Turning over to that portion of the report which deals with hospitals (page 54), it is found that this is probably a branch of St. Mary's Female Hospital of the City of Brooklyn, which receives from the City \$2,000. By thus ingeniously splitting its hospital into two divisions, as has already been shown is not infrequent in other cases, this excellent institution is enabled to get \$5,000 out of the City of Greater New York; and further notice will be taken of this when we come to consider the question of the hospitals later on in this report. (See page 54.)

4. Orphans' Asylum of the City of Brooklyn

receives \$1,500 from the City. This was incorporated in 1835, and was instituted to protect, relieve and instruct orphans and half-orphans of the City of Brooklyn. It has property of the value of \$428,437.50. The number cared for during the year ending September 30, 1897, was 434 (of this number 141 were supported by public funds and 293 by private funds); remaining October 1, 1897, 320. Receipts for the year ending September 30, 1897, were \$56,089.68; expenditures, \$52,555.95; balance on hand October 1, 1897, \$3,533.73, which is a little more than twice as much as it received from the City of Brooklyn.

(Query—Why cannot this institution get along with its own funds, instead of appealing to the City? Even without the appropriation which it receives from the City of \$1,500, it would, according to the showing of its financial report, have a balance of \$2,033.73 still remaining.)

EDUCATIONAL.

1. Brooklyn Industrial School and Home for Destitute Children

obtains from the City \$1,500. It maintains six industrial schools and a home for children. It was incorporated in 1857. Its objects are to establish and support industrial schools, and maintain a home for destitute children in the City of Brooklyn. It is governed by an executive board of managers. It has property of the value of \$229,000. The number of children cared for during the year ending September 30, 1897, was 572. Receipts for the year ending September 30, 1897, were \$85,694.01; expenditures, \$69,703.22; balance on hand October 1, 1897, \$15,990.79. (Query—Why should this institution, with nearly \$16,000 surplus, draw \$1,500 from the City?)

2. The Industrial Home School Association, etc.,

receives from the City \$1,500. It maintains two industrial schools and a day nursery. It was established in 1854. Its objects are to cause the children of the schools to be instructed in the elementary branches of an English education, to see that they are taught habits of neatness and order, to be instructed in domestic duties, to furnish food and clothing, and provide places of employment when they have reached a suitable age. This institution, with its branches, is governed by trustees and a board of managers. It has property of the value of \$164,221.85. The number of children cared for during the year ending September 30, 1897, was 870. Receipts for the year ending September 30, 1897, were \$37,777.06; expenditures, \$31,997.98; balance on hand October 1, 1897, \$5,779.08. (Query—Why should this institution, with a handsome balance of over \$5,000, be entitled to receive any money from the public treasury?)

HOSPITALS WHICH ARE ATTACHED TO AND ARE PARTS OF MEDICAL SCHOOLS.

1. Long Island College Hospital

receives from the City \$4,000. This is believed to be a part of and connected with the Long Island Medical College, and was incorporated in 1858, with the objects of establishing and maintaining a public hospital in the City of Brooklyn, and of promoting medical science and instruction in the department of learning connected therewith. (*)

It is governed by a board of regents, and has property of the value of \$265,000. The number of patients cared for during the year ending September 30, 1897, was 2,243 (of this number 1,024 were paying patients and 1,219 were beneficiaries); remaining October 1, 1897, 163. The receipts for the year ending September 30, 1897, were \$54,522.95; expenditures, \$54,522.95. Apparently there was no balance left whatever, but on turning to the first volume of this same report, under Table 104, which shows the expenditures of hospitals for the year ending September 30, 1897, we find that this thrifty institution expended for investments \$3,175.75, besides paying debts amounting to \$4,008.58, which perhaps may account for the fact that it has no balance.

2. The Long Island College Hospital (Dispensary Department)

is believed to be an integral portion of the hospital, and is also included with the Long Island Medical College. It purports to give medical and surgical aid to the destitute poor. It is governed by a board of regents, and its finances are included with the finances of the Long Island College Hospital, which has just been considered. Number of persons treated at the dispensary during the year ending September 30, 1897, was 21,875.

So far as can be ascertained, this is the only hospital in Brooklyn which has direct dependence upon a medical school, and it is believed that it should be included in the same category with similar institutions in New York, as being absolutely an improper object of public charitable relief. Such institutions are not charities, they are business corporations, instituted for the purpose of giving medical instruction, for which money is received, the hospital part of it being appended in order to furnish material for instruction, and the charity part being assumed in order to get money out of the benevolent. These, of all others among the many doubtful institutions, are the ones which do more harm to the cause of real charity than anything else.

HOSPITALS WHICH ARE NOT ATTACHED TO A MEDICAL SCHOOL.

Of these there are 32 in Brooklyn as against 7 in New York. The first to be considered will be:

1. The Brooklyn Hospital (formerly City Hospital)

which receives \$4,000 from the City. This was incorporated May 8, 1845, for the purpose of establishing and maintaining a public hospital in the City of Brooklyn. It is governed by a board of trustees, and has property of the value of \$355,171.98. The number of patients cared for during the year ending September 30, 1897, was 1,529 (of this number 175 were paying patients and 1,354 were beneficiaries); remaining October 1, 1897, 103. Receipts for the year ending September 30, 1897, were \$82,156.56; expenditures, \$80,344.30; balance on hand October 1, 1897, \$1,812.26.

2. Brooklyn Homoeopathic Hospital

receives from the City \$4,000. Incorporated in 1871. It maintains also the Stone Maternity (page 64). Its objects are to furnish homoeopathic medical treatment to the sick, excepting contagious or chronic cases. It is governed by a body of trustees. It has property of the value of

(*) In the Medical Directory of The City of New York for 1898, page 288, the following advertisement appears: Long Island College Hospital, Hoagland Laboratory and Polhemus Memorial Clinic. Session 1898 and 1899, New York City.

The regular term will commence October 3, 1898. In the Hospital and Dispensary 23,000 patients were treated during the last year. Two to three hours are devoted daily to clinical teaching and physical diagnosis. Quizzes are held by the professors and their assistants throughout the course without cost. Students also receive instruction at the Eye and Ear Hospital (14,000 patients annually treated), and at the Brooklyn Hospital (3,000). The resident staff of these, and of St. John's, St. Mary's, St. Catherine's, Methodist Episcopal, Kings County, and other hospitals of New York and Brooklyn, also the Surgeons of the City Ambulance Service, are appointed annually, and the positions are open to the graduates of the Long Island College Hospital.

\$149,674.17. The number of patients treated during the year ending September 30, 1897, was 1,287 (of this number 218 were paying patients and 1,069 were beneficiaries); remaining October 1, 1897, 68. Receipts for the year ending September 30, 1897, were \$40,239.13; expenditures, \$40,016.48; balance on hand October 1, 1897, \$222.65.

3. *Brooklyn, E. D., Dispensary and Hospital (formerly Williamsburgh).*

The dispensary department of this institution was incorporated in 1851. Its objects are to give surgical and medical aid to the poor of the city, especially to those residing in the Eastern District. Inasmuch as its finances are included with the hospital, it is considered under that head. The hospital was also incorporated in 1851, and receives from the City \$5,000. Its objects are to give medical and surgical aid to the poor of the city, especially those residing in the Eastern District. It is governed by a board of trustees, and has property of the value of \$65,900. The number of patients cared for during the year ending September 30, 1897, was 484 (of this number 45 were paying patients and 439 were beneficiaries); remaining in the hospital October 1, 1897, were 17. Receipts for the year ending September 30, 1897, were \$18,140.84; expenditures, \$11,650.36; balance on hand October 1, 1897, \$6,490.48. It will be noted that this institution received \$5,000 from the City. Its balance is more than that by \$1,490.48. Why should this institution receive any money from the City, when it can show a balance to the good, even should municipal aid be withdrawn?

4. *The Brooklyn Maternity Hospital (formerly Brooklyn Lying-in Asylum)*

was incorporated February 25, 1871, and was formerly the Brooklyn Lying-in Asylum. It receives \$2,500 from the City, and has for its objects a maternity hospital and home for women and children and training school for nurses. It is governed by a board of managers, who apparently are all women. The value of its property is \$67,234.20. Number of patients cared for during the year ending September 30, 1897, was 292 (of this number 33 were paying patients, and 259 were beneficiaries); remaining October 1, 1897, 54. Receipts for the year ending September 30, 1897, were \$16,246.89; expenditures, \$13,723.44; balance on hand October 1, 1897, \$2,523.45.

5. *Eye and Ear Hospital of the City of Brooklyn*

receives from the City \$2,500. This was incorporated in May, 1868, and has for its objects the treatment of diseases of the eye, ear, throat, skin, and nervous complaints, a species of pathological hodge-podge under the name of an Eye and Ear Hospital. It is governed by a board of directors, and has property of the value of \$131,750. The number of persons cared for during the year ending September 30, 1897, was 231 (of this number 53 were paying patients and 178 were beneficiaries); remaining October 1, 1897, 14. Receipts for the year ending September 30, 1897, were \$11,407.61; expenditures, \$11,332.82; balance on hand October 1, 1897, \$74.79.

6. *The Orthopedic Dispensary (Brooklyn Hospital),*

is a branch of the Brooklyn Hospital, which, it has already been seen, obtains \$4,000 from the City. With a thrift which might almost be called grasping, the Brooklyn Hospital abstracts the additional sum of \$1,500 from the City for its Orthopedic Dispensary. It will be noted that this is no uncommon thing in the good City of Brooklyn, where there seems to be a mania for dividing each medical charitable institution into various departments, and extracting a nice sum of money for each.

7. *St. Peter's Hospital*

8. *St. Peter's Dispensary*

obtains \$4,000 from the City, and \$1,500 more for its Dispensary, making a total of \$5,500, and as these two are connected together, they will be considered as one, and under the head of St. Peter's Hospital.* This was incorporated February 16, 1866, for the gratuitous care of the sick and poor, without any distinction as to religious opinions or nationality. The governing body is made up of executive officers and trustees. The value of its property is put at \$475,200. The number of patients cared for during the year ending September 30, 1897, was 3,228 (of this number 90 were paying patients and 3,138 were beneficiaries); remaining October 1, 1897, 179. Receipts for the year ending September 30, 1897, were \$52,500.27; expenditures, \$52,500.27. Another instance of no balance. It is worthy of note that at the beginning of the year ending September 30, 1897, on reference to Table 102 of the first volume, which shows the estimated value of the property of hospitals and their indebtedness for the year ending September 30, 1897, there was an indebtedness of \$20,000 on the property of St. Peter's Hospital in Brooklyn, \$16,000 of this being on the real estate, \$4,000 on the personal property. This same year this institution was enabled to pay on indebtedness on real estate, principal and interest, the sum of \$15,214.74, and for other indebtedness existing October 1, 1896, the further sum of \$10,000, making a total of \$25,214, which may possibly account for the fact that this institution has no balance at the end of the year.

It will be interesting to inquire a little more closely into the financial statements made by St. Peter's Hospital. They are as follows:

For Receipts—			
Cash on hand October 1, 1896.....	None.		
From appropriation by Board of Supervisors.....	\$4,000 00		
From appropriations by cities.....	5,056 96		
			\$9,056 96
For Receipts—			
From individuals.....	\$2,200 00		
From legacies.....	700 00		
From entertainments, etc.....	534 31		
From donations and voluntary contributions.....	37,408 50		
From all other sources.....	2,600 50		
			43,443 31
Total.....			\$52,500 27
Expenditures—			
For indebtedness on real estate, principal and interest.....	\$15,214 74		
Other indebtedness existing October 1, 1896.....	10,000 00		
			\$25,214 74
For salaries of officers, wages and labor.....	\$3,600 00		
For provisions and supplies.....	11,109 91		
For clothing.....	1,240 15		
For fuel and lights.....	1,221 80		
For medicines and medical supplies.....	2,025 98		
For furniture and bedding.....	1,500 00		
			20,706 84
For ordinary repairs.....	\$1,300 00		
For insurance.....	658 19		
For building and improvements.....	4,300 00		
For printing and stationery.....	105 00		
For all other purposes.....	215 00		
			6,578 69
Total.....			\$52,500 27

To arrive at a correct understanding of this financial statement, in the first place let us deduct the money received from the City, which amounts to \$9,056.96; that leaves a balance of \$43,443.31, which represents the income of this institution from private sources. Now, the first charge against the income of an institution of this character is for the care and maintenance of its paupers, and against that may very properly be charged the sums paid for salaries, wages and labor, provisions and supplies, clothing, fuel, lights, medicines and medical supplies, together with furniture and bedding, which amount to \$20,706.84. Deduct that amount from the \$43,443.31 of private income, and it leaves a balance of \$22,736.47. Even if we go no further, this amount shows that in order to pay an indebtedness of \$25,214.74, some of the money which was granted by the City must have been used, but let us continue our analysis.

The next lien upon the income of this institution is for the maintenance and care of its buildings which are necessary in order to provide for its sick poor, and this very properly would include ordinary repairs, insurance, building and improvements, and as incidentals the two items of printing and stationery, and "for all other purposes," which would amount to the further sum of \$6,578.69. Deduct that from \$22,736.40, being the balance left after the first charges have been deducted from the private income of the institution, and it leaves a balance of \$16,157.71, which might have been appropriated, if the hospital had so pleased, to the payment of its debt; but it paid \$25,214.74 of indebtedness. Where did the balance come from? Add the amount received from the City, \$9,056.96 to \$16,157.71, and it makes just the requisite amount. Is it unfair then to say that this institution has used the money given to it by the City to pay its indebtedness? We think not.

The question now comes up whether this financial statement made by the hospital is quite trustworthy, although undoubtedly it is technically true. There is no balance at the end of the year, but that has been accounted for by a payment of indebtedness which the committee would consider as not contemplated when the City furnishes money for charities. The question ought to be settled once for all. What is the City money given for—for the paupers, or for the institution to pay its debts with? If the former, then this money has been diverted from its proper uses. If the latter, then the whole question of charitable donations is a farce, and as proof that this is not

* In Volume 7, Report of the State Board of Charities, page 1034, it is recorded that \$4,000 are received from appropriations by Board of Supervisors, and \$5,056.96 from appropriations by cities. This was for 1897.

an uncommon feeling among the benevolent trustees of these institutions, the reader's attention is called to page 25 of the argument with regard to the Society for the Relief of the Ruptured and Crippled, and to the artless request made by the advocate of one of the charities, who pleaded for money to build with, because his institution was in debt.

9 and 10. *St. Catherine's Dispensary and St. Catherine's Hospital*

are two divisions of the same institution, but by this subdivision each separate branch is enabled to get an appropriation. The dispensary obtains \$1,500 and St. Catherine's Hospital, \$4,000. The dispensary department was established in 1870, but will be considered together with the hospital, as St. Catherine's Hospital, the finances of the two being merged. Both were established in 1870, the objects being the medical and surgical care of the sick. The governing body are the trustees of the Roman Catholic Church of the Most Holy Trinity. The value of the property is put at \$377,250. The number cared for in the hospital during the year ending September 30, 1897, was 2,211 (of this number 256 were paying patients and 1,955 were beneficiaries); remaining October 1, 1897, 185. Receipts for the year ending September 30, 1897, were \$82,552.47; expenditures, \$79,256.41; balance on hand October 1, 1897, \$3,296.06.

11. *Memorial Hospital For Women and Children*

receives from the City \$4,000. This institution was incorporated in 1883. Its objects are to furnish medical and surgical advice by women physicians to women and children; also comfortable accommodations for such women and children as may require hospital residence during such treatment. It is governed by a board of directors, and has property of the value of \$140,000. The number of patients cared for during the year ending September 30, 1897, was 396 (of this number 114 were paying patients and 282 were beneficiaries); remaining October 1, 1897, 36. Receipts for the year ending September 30, 1897, \$15,686.72; expenditures, \$15,620.67; balance on hand October 1, 1897, \$66.05.

12. *St. Mary's General Hospital of the City of Brooklyn*

receives from the City \$4,000. This institution was incorporated in 1882, and has for its objects the treatment of persons of all nationalities, creed or color, suffering from diseases or injuries not infectious, contagious or incurable. It is governed by a body of trustees, and has property of the value of \$420,000. Number of persons cared for during the year ending September 30, 1897, was 1,586 (of this number 341 were paying patients and 1,245 were beneficiaries); remaining October 1, 1897, 132. Receipts for the year ending September 30, 1897, \$127,558.65; expenditures, \$126,997.34; balance on hand October 1, 1897, \$561.31.

13. *Methodist Episcopal Hospital of the City of Brooklyn*

receives from the City \$4,000. It was incorporated in 1881, and has for its objects the treatment of the sick, medically and surgically. It is governed by a board of managers, and has property of the value of \$1,073,861.90. Number of patients cared for during the year ending September 30, 1897, 1,314 (of this number 358 were paying patients and 956 beneficiaries); remaining October 1, 1897, 78. Receipts for the year ending September 30, 1897, were \$105,925.76; expenditures, \$103,063.13; balance on hand October 1, 1897, \$2,862.63.

14. *Dispensary of the College of Physicians and Surgeons of St. Mary's Hospital of the City of Brooklyn.*

This institution receives \$1,500 from the City. It was established in 1888, and has for its objects to care for the sick poor of all creeds and nationalities. It is governed by a body of trustees. Its finances are included with those of the hospital, and being a department of the hospital, should be considered with St. Mary's Hospital of the City of Brooklyn. (For particulars see page 52, No. 12.)

15. *St. Mary's Female Hospital,*

receives \$2,000 from the City. It was incorporated in 1868, and has for its objects a hospital devoted to the treatment of women's diseases, a maternity hospital, a nursery for young children, and a dispensary for giving relief to the worthy poor. It is governed by a body of managers and associate trustees, and has property of the value of \$100,000. The number of patients cared for at the hospital during the year ending September 30, 1897, was 294 (of this number 36 were paying patients and 258 were beneficiaries); remaining October 1, 1897, 35. Receipts for the year ending September 30, 1897, \$36,944.58; expenditures, \$34,714.31; balance on hand October 1, 1897, \$2,230.27. It will be seen that this hospital has a balance on hand, after all expenses are paid, of \$230.27 over and above the amount it receives from the City. It is questionable whether this institution should properly be included as one to whom public aid should be extended.

16. *Lutheran Hospital Association of The City of New York*

receives from the City \$1,500. It was incorporated in 1881, and has for its objects nursing the sick and wounded, the aged and infirm, except such as are suffering from infectious diseases, and of providing for their proper medical attendance and nurture. The governing body is a board of directors. The value of the property is put at \$48,000. The number of patients cared for during the year ending September 30, 1897, was 168 (of this number 33 were paying patients and 135 beneficiaries); remaining October 1, 1897, 34. Receipts for the year ending September 30, 1897, \$16,604.68; expenditures, \$16,604.68, leaving no balance whatever. In turning to volume one of the report of the State Board of Charities for 1897, Table 104, it will be found that this association was enabled to pay off the sum of \$6,159.47 out of its income of \$16,604.68, \$290 of this being indebtedness upon real estate, principal and interest, and \$5,869.47 for other indebtedness existing October 1, 1896. In addition to that, it paid for building and improvements the sum of \$1,277.27, and expends under an item headed "For all other purposes," the sum of \$1,999.27. Inasmuch as this table includes pretty nearly every expenditure which would be necessary for the conduct of a hospital, it is a little singular what \$1,999.27 could be expended for; and again, it is hardly within the purview of a charitable donation for the nursing of the sick and wounded, the aged and infirm, that money should be given for buildings and improvements, for which the sum of \$1,277.27 were expended. That certainly ought to be provided for outside of the City money. Adding together the sums which were paid for indebtedness on real and personal property, and the amount expended for buildings and improvements, not including that vague expenditure "For all other purposes," the amount is seen to be \$7,436.74, and inasmuch as it (the association) receives \$16,604.68, as the total income for the year, there is left for the genuine purposes of the hospital, the nursing of the sick and wounded, etc., the sum of \$9,169.26, slightly more than fifty per cent. of its income.

17. *Brooklyn Throat Hospital (now Williamsburgh Hospital)*

receives from the City \$4,000. It was incorporated in 1889, and has for its objects the special treatment of diseases of the throat, nose, eye, ear and lungs. For the poor only. It is governed by a board of directors, and has property of the value of \$3,000. The number of patients treated during the year ending September 30, 1897, was 119 (of this number 38 were paying patients and 81 were beneficiaries); remaining October 1, 1897, 3. Receipts for the year ending September 30, 1897, were \$4,697.87; expenditures, \$4,371.34; balance on hand October 1, 1897, \$308.53.

18. *Central Throat Hospital and Polyclinic Dispensary.*

The Dispensary being an integral portion of the Central Throat Hospital, they will be included together under the head of

The Central Throat Hospital,

which institution receives \$3,000 from the City. It was incorporated in 1891, for the purpose of furnishing medical and surgical treatment free of charge to those unable to pay for the same. It is governed by a body of trustees, and has property of the value of \$27,000. The number of patients cared for during the year was 14 (of this number 9 were paying patients and 5 were beneficiaries); remaining October 1, 1897, none given. Receipts for the year ending September 30, 1897, were \$3,340.60; expenditures, \$2,982.96. Balance on hand October 1, 1897, \$357.64. It is worthy of note that this hospital expended \$2,982.96 for the treatment of five patients, for they were the only charitable ones apparently, the other nine of the fourteen being paying patients. Again, it will be noted that the income of this institution for the year ending September 30, 1897, was \$3,340.60. It obtains from the City \$3,000. In other words, from private sources it obtains only \$340.60 towards its support, the City practically doing the rest. Would it not be as cheap for the City to take this institution over at once, and include it with the municipal charities, making it really a public institution? It would almost seem as though this concern was one which should be driven away from the public crib.

19. *Long Island Throat Hospital and Infirmary (formerly the Long Island Throat and Lung Hospital and People's Dispensary Association).*

This is another one of those institutions which have two departments, and receives from the City the sum of \$3,000. The dispensary was established in 1889, and as it is an integral part of the hospital, and as its finances are included with that institution, it will be considered under the hospital head.

This institution was incorporated in 1889, and reincorporated in 1895. As stated above, it receives from the City \$3,000. Its objects are for the special treatment of diseases of the nose, throat, eye, ear and lungs—to the poor. It is governed by a board of directors and trustees, and has property of the value of \$13,750. The number of patients cared for during the year ending September 30, 1897, was 72 (all were beneficiaries); remaining October 1, 1897, none. Receipts for the year ending September 30, 1897, \$3,372.25; expenditures, \$2,394.04; leaving a balance on hand October 1, 1897, of \$978.21. Here again, as in the preceding institution, it is worthy of note that its income for the year ending September 30, 1897, was \$3,372.25. The City supplies \$3,000 of that; the balance, \$372.25, comes from private sources, and out of this amount there is a saving on October 1, 1897, of \$978.21. This is another institution which might very

properly be stricken from the list without injury to anyone concerned, indeed, perhaps, with benefit to all.

20. *Norwegian Lutheran Deaconesses' Home and Hospital*

obtains from the City \$4,000. It was incorporated in 1892 for the purpose of establishing, maintaining and operating a hospital and home for the reception and maintenance of persons physically afflicted. It is governed by a board of directors, and has property of the value of \$19,750. The number cared for in the hospital during the year ending September 30, 1897, was 966; remaining October 1, 1897, 40. Receipts for the year ending September 30, 1897, were \$22,853.04; expenditures, \$15,871.11; balance on hand October 1, 1897, \$6,981.93. This institution is another instance where the financial report shows a surplus, even after the appropriation from the City is deducted, and may be included in the list of improper objects of public relief.

21. *Memorial Training School for Nurses*

receives from the City \$2,000. It is included here among the hospitals, because a training school for nurses is one of the usual appendages to such institutions, but the report of the State Board of Charities for 1897 fails to give any note upon this subject. It is possible that it may be connected with the Memorial Hospital for Women and Children, but that is merely a surmise.

22. *Home of St. Giles the Cripple*

obtains from the City \$2,500. This was incorporated in 1891, with the object of supplying surgical treatment to cripples, mental and religious instruction, and industrial training. It would therefore seem to combine a medical function with that of education. It is governed by a body of trustees and has property of the value of \$13,500. The number of patients cared for during the year ending September 30, 1897, was 61 (of this number 4 were paying patients, and 57 were beneficiaries); remaining October 1, 1897, 57. Receipts for the year ending September 30, 1897, were \$6,658.08; expenditures, \$6,577.96; balance on hand October 1, 1897, \$80.12. It will be noted here also that the number of charity patients (57) seems to be exceedingly small for the amount of money which was expended, \$6,577.96.

It is interesting as well as instructive to go a little more into detail with regard to the expenditures of this institution. Taking the gross total of expenditures at \$6,577.96, and the number of charity patients at 57, it would appear as though each cripple cost the institution per annum \$115.40. Now let us turn to Table 104 in Volume I of the report of the State Board of Charities for 1897, where the expenditures of the hospital are published in detail. It will be noted in the first place that this institution pays—

For indebtedness upon its real estate, principal and interest.....	\$1,400 00	
For other indebtedness existing October 1, 1896.....	450 00	\$1,850 00
Salaries of officers, wages and labor.....	\$1,385 52	
For provisions and supplies.....	909 29	
For clothing.....	18 99	
For fuel and lights.....	85 08	
For medicines and medical supplies.....	185 84	
For furniture, beds and bedding.....	131 73	2,716 45
For printing and stationery.....	\$187 49	
For ordinary repairs.....	94 64	
For insurance.....	27 00	
For buildings and improvements.....	1,455 22	
For interest on loans.....	6 75	
For all other purposes.....	240 41	
		2,011 51

Making a total of..... \$6,577 96

Leaving cash on hand September 30, 1897..... \$80 12

Analyzing these figures a little more closely, let us see what the maintenance of these cripples costs the institution. We will deduct for that purpose the amount which it paid on its debt of \$1,850, and beside that the salaries, building and other improvements, printing, repairs, insurance and interest on loans, which amount to \$3,156.62, making a total of \$5,006.62. Deducting this from the total expenditures, \$6,577.96, a balance of \$1,571.34 is left, which is devoted to the maintenance of the cripples. Upon this basis, therefore, each cripple costs the institution \$27.57 per annum. Incidentally, it is worthy of note that the medicines and medical supplies came to the munificent sum of \$185.84, out of the gross expenditure of \$6,577.98.

Now, let us see how this institution got money enough to pay a debt of \$1,850. Its total receipts are \$6,658.08. The City gives it \$2,500. If we deduct this latter amount from the gross total of receipts it leaves \$4,158.08 to represent what this institution derives from private sources. The first charge against this institution is naturally the care and maintenance of its paupers, and for that purpose we may charge against this sum the salaries of officers, wages and labor, provisions and supplies, clothing, fuel and lights, medicines and medical supplies, furniture, beds and bedding, making a total of \$2,716.45. Deduct that from \$4,158.08, which is the private income, and it leaves a balance of \$1,441.63. Now deduct the second charge against this income, to wit, the care and maintenance of the buildings for these poor cripples, for which the sum of \$2,011.51 was paid. We find, however, at once that the balance is not sufficient for that purpose, by the sum of \$569.88. That is a mere trifle. What is the use of an appropriation if one can't use it as one pleases? Then beside that, a debt of \$1,850 must be settled, which is also taken out of this appropriation from the City; hence, if to this \$1,850, which was expended for the payment of the debt, we add the deficit of \$569.88, which was met from the City's appropriation, and add also the balance of \$80.12, we find it amounts to the sum of \$2,500, to wit, the amount obtained in its appropriation from the City.

Is it unfair to claim that this institution has used City money for the payment of its debts? Does not this look somewhat like an abuse of city charity?

23. *Bushwick Hospital*

receives from the City \$3,000. This institution was incorporated in 1893, and its objects are erecting, establishing, maintaining and operating a hospital, home or infirmary, for the reception, care and maintenance, and giving of medical and surgical advice, aid and treatment to persons afflicted with maladies, physical injuries, physical weaknesses, deformities or infirmities. It is governed by a body of trustees, and has property of the value of \$1,000. The number of patients cared for during the year ending September 30, 1897, was 188 (of this number 91 were paying patients and 97 were beneficiaries); remaining October 1, 1897, 16. Receipts for the year ending September 30, 1897, were \$6,191.30; expenditures, \$5,389.75; balance on hand October 1, 1897, \$801.55.

24. *Dispensary of the Methodist Episcopal Hospital*

receives from the City \$1,500. This is a department of the Methodist Episcopal Hospital of the City of Brooklyn, which has been noted on pages....., the parent institution obtaining \$4,000, and the dispensary receiving \$1,500 more. The reader is referred to the note on the Methodist Episcopal Hospital for information about the dispensary, as the finances, etc., are the same.

25. *Low Maternity*

receives from the City \$2,500. This is a department of the Brooklyn Hospital, but no information separate from that of the hospital is given. The reader is therefore referred to the note on the Brooklyn Hospital, page 44.

26. *The Brooklyn Hospital Dispensary*

obtains from the City \$1,500. This is a branch of the Brooklyn Hospital, and is included in the note made upon that institution. It is worthy of record here that the Brooklyn Hospital receives \$8,000 from the public funds in support of its various departments, to wit: the Brooklyn Hospital proper, the Low Maternity and its Dispensary.

27. *Stone Maternity of Brooklyn*

gets \$2,000 out of the City. This is a branch of the Brooklyn Homoeopathic Hospital, and the reader is referred to page 44 for information about this institution. This is another instance of that clever dodge whereby an hospital gets assistance for every department into which it can be divided, the Brooklyn Homoeopathic Hospital receiving \$4,000, and its maternity department \$2,000, a total of \$6,000 out of the City.

28. *Homoeopathic Hospital Association of Brooklyn*

gets \$1,000 from the City. This institution was established in 1894. We do not find that it has yet been incorporated. Its objects are the extending of charitable, medical and surgical aid gratuitously among the destitute sick in the City of Brooklyn. It is governed by a board of managers, and has property of the value of \$1,100. It seems to have a dispensary at No. 133 Steuben street, Brooklyn, but is included among the hospitals on account of its name. The number of persons treated at the dispensary during the year ending September 30, 1897, was 3,187. The receipts for the year ending September 30, 1897, were \$2,103.31; expenditures, \$1,574.35; balance on hand October 1, 1897, \$528.96. It is questionable whether this institution should receive any City aid. First, it is not apparently an incorporated institution. Second, it has only a dispensary, and patients treated at a dispensary are ambulant cases, requiring no expenditure for their support.

29. *Maternity of the Long Island College Hospital*

receives \$2,500 from the City. No special information can be found about this institution in the report of the State Board of Charities for the year 1897. It is, however, believed to be a portion of the Long Island College Hospital, which is regarded as a teaching institution, and

derives money through its patients for instructing medical students. It is difficult to see why this institution should receive \$2,500. The parent institution is mentioned on page 41. That institution receives for its hospital \$4,000. The dispensary department receives \$1,500, and this one receives \$2,500, obtaining in all \$8,000 from the City, by a judicious and business-like division of its hospital departments.

30. *St. John's Hospital*

is another one of the institutions mentioned in the CITY RECORD, but inasmuch as there are two St. John's Hospitals, to wit, St. John's Hospital of the Church Charity Foundation of Long Island, and the St. John's Long Island City Hospital, it is uncertain which of the two is intended; both of them, therefore, will be mentioned here. Whichever of the two it is, the City appropriates \$16,000 for the care of needy patients, etc.

First—*St. John's Hospital of the Church Charity Foundation of Long Island*

does not state whether it is incorporated or not, and as on this point the report is silent, perhaps it is not. Its objects are the treatment of acute, sub-acute, curable and non-contagious cases. It has property of the value of \$332,610.51. The number of patients cared for during the year ending September 30, 1897, was 757 (of this number 59 were paying patients and 698 beneficiaries); remaining October 1, 1897, 72. The receipts for the year ending September 30, 1897, were \$40,680.93; expenditures, \$54,501.28. This institution, it would seem, therefore, is running into debt.

Second—*St. John's Long Island City Hospital*

was incorporated in 1891, with the object of caring for the sick, except those suffering from contagious diseases. It is governed by a body of trustees and has property of the value of \$151,571.02. The number of patients received during the year ending September 30, 1897, was 981 (of this number 24 were paying patients and 957 were beneficiaries); remaining October 1, 1897, 43. Receipts for the year ending September 30, 1897, were \$50,085.07; expenditures, \$53,514.05. This institution also is running into debt.

31. *Flushing Hospital, corporate name Hospital and Dispensary of the Town of Flushing*, receives \$10,000 a year from the City. This was incorporated in 1884, and has for its objects medical and surgical work. It is governed by a board of trustees and has property of the value of \$26,000. The number of patients cared for during the year ending September 30, 1897, was 393 (of this number 37 were paying patients and 356 beneficiaries). The receipts for the year ending September 30, 1897, were \$24,790.02; expenditures, \$12,555.23, but the balance on hand October 1, 1897, is said to amount to only \$1,734.79. This manifestly is an error, for on turning to Table 104 of Volume One of the Report, in which the financial statement of this institution is given in detail, it is found that this institution had \$12,234.97 as cash on hand September 30, 1897, which would be the correct amount.

It will be interesting and instructive to study the financial condition of this hospital a little more fully. In the first volume of the Report of the State Board of Charities, under Table 103, it will be noted that this institution had:

Cash on hand, October 1, 1896.....	\$634 57
It receives appropriations from the City.....	10,318 75
From individuals for the support of inmates.....	448 50
From legacies.....	500 00
From donations and voluntary contributions.....	10,987 53
From interest and dividends on investments.....	25 00
From all other sources.....	1,875 67

Making a total of receipts of..... \$24,790 02

The expenditures have been as follows:

For rent.....	\$57 00
For salaries of officers, wages and labor.....	3,848 75
For provisions and supplies.....	4,349 84
For printing and stationery.....	72 68
For clothing.....	116 70
For fuel and lights.....	676 77
For medicines and medical supplies.....	1,694 99
For furniture, beds and bedding.....	174 17
For ordinary repairs.....	353 99
For insurance.....	843 00
For building and improvements.....	377 98
For services as collectors in soliciting funds.....	52 73
For all other purposes.....	772 78

Total expenditures..... 12,555 23

Cash on hand September 30, 1897..... \$12,234 79

In the table of receipts under the heading, "From Donations and Voluntary Contributions, \$10,987.50," is a foot-note, "For New Building, \$10,000." That apparently, however, has not been expended up to the first of October, 1897, and, inasmuch as it would not be fair to include this full amount as a steady source of income, the amount of \$10,000 should be deducted, which would make "Donations and Voluntary Contributions" stand \$987.50, and if the said sum of \$10,000 be deducted from the total receipts it would leave \$14,790.02. Its total expenditures have been put down as \$12,555.23, leaving a balance of \$2,234.79 to the credit of the institution. The City, therefore, pays towards the support of this institution slightly more than sixty-five per cent. of its income. Would it not be as cheap, therefore, for the City to take this institution over directly as a portion of its municipal charity department, for the expense would be but little more than it is now?

32. *Jamaica Hospital*

This institution obtains \$1,500 from the City. It was incorporated in 1892, for the purpose of giving medical and surgical aid and advice to those who may need the same in the Village and Town of Jamaica. It is governed by a board of trustees, and has property of the value of \$980. The number of patients cared for during the year ending September 30, 1897, was 55; (of this number 9 were paying patients and 46 were beneficiaries); remaining October 1, 1897, 2. Receipts for the year ending September 30, 1897, were \$6,302.93; expenditures, \$767.63; balance on hand October 1, 1897, \$5,535.30.

The financial statement of this institution is most extraordinary. On the first of October, 1896, it had—

Cash on hand.....	\$4,295 45
It received from appropriations by boards of supervisors.....	8 00
From appropriation by cities.....	26 00
From individuals for the support of inmates.....	64 50
From entertainments, benefits, etc.....	43 05
From donations and voluntary contributions.....	1,865 93

Making a total of receipts of..... \$6,302 93

There is no statement in this report that any money has been devoted to building purposes.

Expenditures are as follows:

For rent.....	\$132 00
For salaries of officers, wages and labor, which includes provisions.....	536 75
For printing and stationery.....	10 00
For fuel and lights.....	56 42
For medicines and medical supplies.....	32 46

Making a total of expenditures of..... 767 63

Leaving cash on hand September 30, 1897..... \$5,535 30

It is difficult to see why this institution should receive any money from the City, because if the amount of \$1,500, which is obtained from the City, be deducted from the balance which it had on hand October 1, 1897, there would still be a surplus of \$4,035.30.

HOMES FOR THE AGED.

1. *Brooklyn Home for Aged Colored People*

obtains \$2,500 from the City. It was incorporated in April, 1891, for the purpose of providing, supporting and maintaining a christian, non-sectarian home for aged colored men and women. It is governed by an executive committee, and has property of the value of \$25,586.89. The number of aged persons cared for during the year ending September 30, 1897, was 26 (of this number 23 were supported by public funds, and 3 by private funds); remaining in the Home October 1, 1897, were 24. Receipts for the year ending September 30, 1897, were \$7,393.46. The expenditures were \$3,695.65; balance on hand October 1, 1897, \$3,697.81. It is worthy of note here that this institution has a balance on hand larger than the amount which it obtains from the City. The City appropriates \$2,500 for its needs. This institution is able to show \$3,697.81 to the credit side of the balance sheet. Is this institution deserving of public assistance?

There is one other point to which attention is requested. It is under the heading of terms and qualifications for admittance: "Applicants must be sixty years of age, of good moral character, and residents of Kings County, New York, and pay an entrance fee of \$150." To what purposes, it may be asked, are the \$2,500 which the City gives, devoted? These aged colored

people pay. They are apparently not charity patients. What, then, is the money of the City taken for? The other institution, the New York one, on the other hand, it is worthy of note, makes admission free. There is, perhaps, some reason why the New York one should be helped, but it is difficult to see why the Brooklyn institution should receive any assistance.

HUMANE SOCIETIES.

1. Society for the Prevention of Cruelty to Children

gets \$4,000 from the City. No mention whatever, nor any report from this institution has been found in the Report of the State Board of Charities. Perhaps this also considers itself entitled to the same privilege that its New York relative does, as being above any supervision or control by the State Board of Charities.

DISPENSARIES.

It was seen that in New York there were no dispensaries which receive special appropriations from the City, although it was noted in the argument that the New York institutions derived a portion of their financial sustenance from the Excise and Theatrical License funds. Brooklyn, on the other hand, receives donations directly through the Legislature, and sixteen of these institutions appear upon the list as public mendicants. The first on the list is

1. The Brooklyn Central Dispensary,

which receives \$1,500 from the City. This was incorporated in 1856 for the purpose of extending charitable aid and assistance gratuitously to all needy persons afflicted with disease. It is governed by a board of directors, and has property of the value of \$15,000. The number of persons treated at the Dispensary for the year ending September 30, 1897, was 22,748. The receipts for the year ending September 30, 1897, were 3,981.03; expenditures, \$2,397.37, and on October 1, 1897, \$1,583.66 are placed to the credit of the institution as a balance on hand. In other words, this institution receives \$83.66 more than its expenditures amount to, even supposing that the City money was cut off entirely. Why should it have any? These institutions are not supposed to be money making concerns, and it is not necessary that they should show any balance at the end of the year.

2. Brooklyn City Dispensary

obtains \$1,500 from the City. This was incorporated March 13, 1850, and its objects are to furnish gratuitously medicine, and medical and surgical aid to the poor of Brooklyn. It is governed by a body of trustees, and has property of the value of \$22,600. The number of persons treated during the year ending September 30, 1897, was 10,226. Receipts for the year ending September 30, 1897, were \$5,415.40; expenditures, \$2,391.52; balance on hand October 1, 1897, \$3,023.88, or \$1,523.88 more than the City gave them. This institution, therefore, could very easily afford to lose the City allowance of \$1,500, and yet have a surplus of over \$1,500 at the end of the year.

3. Brooklyn Eclectic Dispensary

also gets \$1,500. This was incorporated in 1869, with the object of giving free treatment and medicines to the sick poor. The value of its property is placed at \$6,000. Number of persons treated at the Dispensary during the year ending September 30, 1897, was 5,813; at their homes, 90, and persons vaccinated, 13. The receipts for the year ending September 30, 1897, were \$2,161.25; expenditures, \$1,652.15, leaving a balance on hand, October 1, 1897, of \$509.10. This institution must give most liberal medical assistance, for only 90 persons could properly be considered as charity patients coming within the scope of the City's appropriation. Ambulant cases are not proper subjects for City relief.

4. Brooklyn Homœopathic Dispensary

receives \$1,500 from the City. This was incorporated in 1872 for the purpose of treating the sick poor of the Eastern District of Brooklyn. It is governed by a body of trustees, and has property of the value of \$17,000. The number of persons treated during the year ending September 30, 1897, was 5,811. The receipts for the year ending September 30, 1897, were \$5,400.52; expenditures, \$3,206.72; balance on hand October 1, 1897, \$2,193.80. This institution also, it will be seen, is a thrifty and saving concern. It receives \$1,500 from the City and is able to show a balance of \$2,193.80, showing that even if it lost what it received from the City it would still have a balance of \$693.80 over and above its expenses.

5. Gates Avenue Homœopathic Dispensary

receives from the City \$1,000. This was established in 1867, but does not appear to be incorporated. Its objects are for the treatment medically of the worthy poor (not able to employ a physician) gratuitously. It is governed by a body of trustees, and has property of the value of \$13,558.05. The number of persons treated at the dispensary during the year ending September 30, 1897, was 4,398; treated at their own homes, 336. Persons vaccinated, 86. Receipts for the year ending September 30, 1897, \$2,193.96; expenditures, \$1,275.03; leaving a balance on hand October 1, 1897, of \$918.93; within \$81.07 of being self-supporting.

6. The Brooklyn Eastern District Homœopathic Dispensary (formerly Williamsburgh Homœopathic Dispensary)

receives from the City \$1,500. This was incorporated in 1872, and has for its objects the treatment of the sick poor of the Eastern District of the City of Brooklyn. It has property of the value of \$17,000. The number of persons treated during the year ending September 30, 1897, was 5,811. The receipts for the year ending September 30, 1897, were \$5,400.52; expenditures, \$3,206.72; balance on hand October 1, 1897, \$2,193.80. This institution also shows a balance to its credit, even should it receive no City aid, the amount being \$693.80.

7. Southern Dispensary and Hospital

receives from the City \$1,000. Although this institution calls itself a hospital as well as a dispensary, it seems to have no hospital whatever. It was incorporated in 1873 for the purpose of affording medical and surgical treatment to the poor and others who apply for assistance, by able and skilled physicians and surgeons, and the advance of the study and treatment of diseases and injuries. It is governed by a board of trustees, and has property of the value of \$5,900. The number of persons treated at the dispensary during the year ending September 30, 1897, was 4,250; at their homes, 13. Persons vaccinated, 49. Receipts for the year ending September 30, 1897, were \$2,135.87; expenditures, \$1,547.21; balance on hand October 1, 1897, \$588.66.

8. Atlantic Avenue Dispensary

receives from the City \$2,000. This is a branch of the Church Charity Foundation of Long Island. This dispensary was established in 1873, and its parent society is an incorporated institution. It has as its objects the medical and surgical treatment of the sick poor. It is governed by a body which is known as the Dispensary Committee of the Board of Managers of the Church Charity Foundation of Long Island. It has property to the value of \$1,400. The number of persons treated at the dispensary during the year ending September 30, 1897, was 8,890; at their homes, 541. Receipts for the year ending September 30, 1897, were \$3,383.30; expenditures, \$1,680.04; balance on hand October 1, 1897, \$1,703.26, very nearly as much as it received from the City, the difference being \$296.74 to the debit account. The parent institution will be considered later on. (See page 83, No. 15.)

9. St. Mary's Dispensary

receives from the City \$1,000. This was incorporated in 1873, and is a department of St. Mary's Female Hospital. This and the parent institution together receive \$5,000. Its objects are to provide a dispensary for the gratuitous supply of medicines, medical advice and surgical treatment to poor and needy persons. It is under the government of a board of managers. The number of persons treated at the dispensary during the year ending September 30, 1897, was 9,065; at their homes, 156. Persons vaccinated, 221. The financial statement of this institution is not separate from that of the parent institution, and the reader is referred to St. Mary's Female Hospital. (Page 52, No. 12.)

10. Brooklyn Diet Dispensary

receives \$2,000 from the City. This was incorporated in 1877. The objects are the preparation of and furnishing to the destitute sick in the City of Brooklyn proper nourishing food, as prescribed by attending physicians. The value of the property is \$5,600. Number of persons treated during the year ending September 30, 1897, was 8,426. * * * In conjunction with the Board of Health this dispensary distributed 90,000 bottles of Pasteurized milk to the sick babies of the City of Brooklyn. The milk was supplied by the Board of Health. Receipts for the year ending September 30, 1897, were \$8,733.67; expenditures, \$8,448.93; balance on hand October 1, 1897, \$284.74.

11. Central Homœopathic Dispensary

receives \$1,500 from the City. This institution was incorporated in 1883, and purports to give medical and surgical aid gratuitously to the sick poor of Brooklyn. The value of its property is \$9,500. Number of persons treated during the year ending September 30, 1897, was 16,018 (presumably at the dispensary, although not so stated); at their homes, 1,028. Persons vaccinated, 52. Receipts for the year ending September 30, 1897, \$2,799.69; expenditures, \$1,810; balance on hand October 1, 1897, \$989.69.

12. The Memorial Dispensary,

which receives \$1,500 from the City. It was incorporated in 1894, with the object of giving medical relief to the sick poor, and is governed by a board of trustees. The number of persons treated during the year ending September 30, 1897, was \$1,077. Receipts for the year ending September 30, 1897, were \$2,994.95; expenditures, \$2,988.98; balance on hand October 1, 1897, \$5.97.

13. Rushwick and East Brooklyn Dispensary

receives \$1,500 from the City, was incorporated in 1878, for the purpose of giving medical treatment to the sick poor. It is governed by a board of managers, and has property of the value of \$23,052.11. Number of persons treated during the year ending September 30, 1897, was 11,778 (presumably at the dispensary); at their homes, 595. Receipts for the year ending September 30, 1897, \$5,122.87; expenditures, \$2,731.23; balance on hand, October 1, 1897, \$2,391.64. This is another instance where public aid does not seem to be required, for, even supposing the City to refuse to pay the amount which it heretofore has, to wit, \$1,500, this institution will still show a balance to the good of \$891.64.

14. Bedford Dispensary and Hospital

receives \$2,000 from the City. This also seems to be a dispensary and not a hospital. It was incorporated in 1881, with the object of supplying medical and surgical aid and trained nursing to the indigent. It is governed by a body of trustees, and has property of the value of \$13,000. The number of persons treated at the dispensary during the year ending September 30, 1897, was 14,755; at their homes, 225. Persons vaccinated, 120. Receipts for the year ending September 30, 1897, were \$3,270.94; expenditures, \$2,686.16; balance on hand October 1, 1897, \$584.78.

15. Church Charity Foundation of Long Island, for its Hospital.

This institution receives \$4,000 from the City, \$2,000 for its Atlantic Avenue Dispensary, and \$16,000 for its hospital (St. John's Hospital), making a total of \$22,000. It was incorporated March 13, 1851, and maintains the following institutions:

- A dispensary (Atlantic Avenue Dispensary),
- A home for the blind (Fontmaur Church Home for the Blind),
- A home for the aged,
- An orphan home,
- An orphan's press,
- An hospital (St. John's),
- And a training school for nurses.

Its objects are to establish and maintain one or more houses for such aged indigent persons and indigent orphans and half-orphans, and other children left in a destitute and unprotected state and condition, as it may receive and have under its care, and to educate such children, and to establish and maintain one or more hospitals, dispensaries or other institutions, for the shelter, support and relief of such sick or infirm or indigent persons as it may receive under its care or otherwise minister to, and to establish or maintain such other institutions for charitable or reformatory uses or purposes as may be determined upon by the Board of Managers. It is governed by a board of managers, and has property of the value of \$696,748.37. That, it would appear, does not include the value of its dispensary, which is put at \$1,400, or of its hospital (St. John's Hospital), which is put at \$332,610.51. St. John's Hospital has already been considered under the sub-section of Hospitals. It is impossible to give the total number cared for, as there are so many different institutions included under one management. The total receipts for the year ending September 30, 1897, were \$98,045.91; expenditures, \$97,728.16; balance on hand October 1, 1897, \$317.75. This does not include the financial statements for the dispensary and the hospital.

16. Twenty-sixth Ward Homœopathic Dispensary

receives from the City \$1,500. This institution was incorporated in 1894, with the objects of giving medical and surgical treatment to such poor and destitute who apply, and through Women's Auxiliary to give food and clothing. It is governed by a board of managers. Number of persons treated at the dispensary during the year ending September 30, 1897, 2,437. Persons treated at their homes, 22. Persons vaccinated, 83. Minor surgical operations, 753. There is no statement in this volume of the financial condition of this dispensary; we must therefore turn to Volume 1, page 777, and we find that this institution had—

Cash on hand, October 1, 1896	\$55 97
It received from the City	1,640 45
(This amount has evidently been reduced this past year.)	
From membership fees	18 00
From donations and voluntary contributions	29 18
From all other sources	44 29
<hr/>	
Making a total of receipts of	\$1,787 89
The expenditures of this institution are as follows:	
For rent	\$159 00
For salaries of officers, wages and labor	51 00
For printing and stationery	24 74
For fuel and lights	8 50
For medicines and medical supplies	236 98
For ordinary repairs	59 73
For all other purposes	48 26
<hr/>	
Making a total of	588 21
Leaving cash on hand, September 30, 1897	\$1,199 68

It may be said that the City practically supports this institution, for the receipts outside of what it gets from the City, including balance from the preceding year, amount only to \$147.44, as will be seen upon reference to the above statement.

TEMPORARY HOMES FOR WOMEN AND GIRLS.

1. Helping Hand Society of Brooklyn

receives from the City \$1,000. Its objects are to establish a charity foundation to improve the physical, educational and moral conditions of the indigent, and to imbue the objects of its charity with the pure principles of Christianity. It is governed by a body of trustees, and has property of the value of \$2,000. Average number of girls cared for during the year is stated to be 8. The receipts for the year ending September 30, 1897, were \$2,498.67; expenditures, \$2,477.61; balance on hand October 1, 1897, \$21.06.

2. Brooklyn Training School and Home for Young Girls

receives from the City \$2,000. This was incorporated in 1899, with the object of aiding friendless young girls to help themselves, by providing a temporary home for them where they may be guided and trained to be self-supporting. It is governed by a board of managers, but apparently has no property, at least none is stated. The number of girls cared for during the year ending September 30, 1897, was 72. Of this number 43 were supported by public funds, 16 by private funds, and 13 were beneficiaries. (Query—What distinction is made between the 43 who are supported by public funds and the 13 who are put down as beneficiaries?) Remaining October 1, 1897, 46. Receipts for the year ending September 30, 1897, were \$7,390.13; expenditures, \$6,372.79; balance on hand October 1, 1897, \$1,017.34.

3. The Society for the Aid of Friendless Women and Children

receives from the City \$2,000. This institution was incorporated in 1870, with the objects of aiding destitute women and children to help themselves, by providing a temporary home for them until they should be provided for otherwise. The number of women and children cared for during the year ending September 30, 1897, was 789; remaining October 1, 1897, 74. The receipts for the year ending September 30, 1897, were \$11,045.10; expenditures, \$7,384.82; balance on hand October 1, 1897, \$3,660.28. This also is another institution which appears to be able to provide for itself without City assistance. It receives from the City \$2,000. It has a surplus of \$3,660.28. Should it lose the City assistance it would still have \$1,660.28 to its credit. Why should the City assist this institution, although undoubtedly its objects are most worthy?

HOMES FOR CONSUMPTIVES.

1. Brooklyn Home for Consumptives.

It is to be noted that this institution during the last legislative session sought to obtain an increased appropriation, with the view of taking other beside consumptive patients, becoming, in other words, a general instead of a special hospital. It is believed that this bill failed to become a law, so that this institution still remains a home for consumptives. It receives \$4,000 from the City. It was incorporated in October, 1881, for the purpose of furnishing a comfortable home for consumptives, and is governed by a board of trustees. The value of its property is put at \$213,000, and the number of patients cared for during the year ending September 30, 1897, was 237 (all were beneficiaries); remaining October 1, 1897, 86. The receipts for the year ending September 30, 1897, were \$59,729.79; expenditures, \$59,726.93; balance on hand October 1, 1897, \$2.86.

The bill which was introduced into the Assembly to give this institution \$6,000 of the public funds in consideration of its contracting to render medical and surgical aid and treatment to the poor of the County of Kings who may apply to it therefor, was opposed upon three points, which were taken from the financial report of this institution, as stated in the first volume of the Report of the State Board of Charities for 1897, the last one published. They were:

- First—That this institution had a large amount of property.
- Second—That it had no indebtedness upon its real estate. Its personal indebtedness is small as compared with the value of its personal property, this indebtedness being \$11,303.33. The personal property is put at \$96,000.
- Third—That it already received from the City, for the year ending September 30, 1897, \$5,230.24. It is put down in the CITY RECORD's estimate for 1898 at \$4,000, which evidently is

a reduction. It apparently had enough invested property to yield it an income of \$2,932.56. It is true it borrowed \$23,100, but it was enabled not only to repay that amount of borrowed money from its receipts, but it had a surplus of \$5,600, which it was enabled to apply to its personal indebtedness of \$11,303.33. In addition to this, it was enabled to put aside \$13,000 for investment.

These three facts—that it was enabled to repay a loan of \$23,100 which was made to it, that it was enabled besides to pay \$5,650 on account of an indebtedness of \$11,303.33, and in addition was enabled to invest \$13,000, would amply account for the fact that its balance at the end of the year was only \$2.86. If now it can invest \$13,000, why should it receive \$4,000 from the City?

HOMES AND HOSPITALS FOR INCURABLES.

1. *St. Martha's Sanitarium and Dispensary*

obtains \$4,000 from the City. This institution appears to be a two-fold one. The parent institution, St. Martha's Sanitarium, was incorporated in June, 1889, with the object of providing a home for adults of either sex suffering from chronic or incurable diseases, excepting consumption or insanity, irrespective of creed or nationality. It is governed by a board of trustees, and has property of the value of \$42,280. The number of persons cared for during the year ending September 30, 1897, was 41 (of these, 19 were paying patients and 22 were beneficiaries); remaining October 1, 1897, 19. The receipts for the year ending September 30, 1897, were \$9,759.24; expenditures, \$9,921.18. This institution, therefore, would appear to be in debt, perhaps on account of its dispensary department, which is called the St. Lazarus Free Dispensary of St. Martha's Sanitarium.

GENERAL OUTDOOR RELIEF.

1. *St. Phoebe's Mission*

gets from the City \$1,500. This institution was incorporated in 1884 with the object of ministering to the temporal and spiritual needs of the sick, destitute and afflicted in Kings, Queens and Suffolk Counties, the City Jail and City Hospitals of Brooklyn. It is governed by a board of managers, and has property of the value of \$79,009.07. Nothing is said as to the number of persons whose temporal and spiritual needs have been ministered to. Receipts for the year ending September 30, 1897, were \$10,432.26; expenditures, \$8,466; balance on hand October 1, 1897, \$1,966.26.

St. Phoebe's Mission would seem to be well off financially. It receives \$1,500 from the City, and is able to show a saving at the end of the year of \$1,966.26. Suppose the City were to withdraw its financial support, this admirably managed institution would still have \$466.26 to the good. Why should it be a public pensioner?

HOMES FOR THE BLIND.

1. *Industrial Home for the Blind*

receives \$2,500 from the City, and was incorporated in 1895, with the purpose of helping the blind to help themselves by providing employment for the deserving. This institution is governed by a body of trustees, who cared for 29 blind people during the year ending September 30, 1897, who were all supported by public funds. Remaining in the Home October 1, 1897, 28. Receipts for the year ending September 30, 1897, were \$14,913.43; expenditures, \$13,174.81; balance on hand October 1, 1897, \$1,738.62.

APPENDIX IV.

COMMUNICATION FROM THE CHARITY ORGANIZATION SOCIETY.

CHARITY ORGANIZATION SOCIETY OF THE CITY OF NEW YORK,
CENTRAL OFFICE, UNITED CHARITIES BUILDING, NO. 105 EAST TWENTY-SECOND STREET,
June 27, 1899.

Hon. BIRD S. COLER, *Comptroller of the City of New York*, No. 280 Broadway, New York City:

DEAR SIR—Since the receipt of your letter of May 8, requesting suggestions from the Charity Organization Society as to what change, if any, was desirable in the present system of distributing public moneys to charitable institutions in The City of New York under private management, the undersigned Special Committee, appointed by the Society for the purpose, has given very careful attention to the subject. The fundamental question involved is the expediency of distributing public money, raised, for the most part, by taxation, to institutions organized by private charity and carried on under private management. To aid us in answering this question, we have sought to ascertain the practice of other large cities in the United States, and the views of persons throughout the country whose experience and professional standing give weight to their opinions. The result has brought out the exceptional and unique position which New York occupies among all American cities in making large grants to private charities, and the equally striking unanimity of expert opinion against such grants. Of the twenty-nine large cities in the country, other than New York, included in our examination, twelve or nearly half make no grant whatsoever from public moneys to private institutions.

Although there are exceptions, it may be said that the general principle governing this matter in the cities and towns of the United States is that public money is given only to public agencies. Aside from New York City, the most notable exceptions are: Washington, D. C., where the plan of appropriations from the United States Treasury is strenuously opposed by the Superintendent of Charities; Baltimore, Md., where payment is made to private hospitals and institutions for children upon a per capita basis; and Richmond, Va., where lump appropriations are made as in New York to a great variety of agencies.

In Chicago there are no appropriations corresponding to appropriations made to charitable institutions in New York City. In Boston there are no appropriations whatever to private charities. The same is true of Cincinnati, Cleveland and Pittsburgh and many smaller cities.

A large majority of the twenty or more persons with whom we have corresponded, and who may be regarded as authorities on the subject, emphatically oppose the policy of appropriating funds from the public treasury to private agencies. They take the position that homes for defective children, societies for the prevention of cruelty to children, children's aid societies, newsboys' homes and lodging houses, orphan asylums, homes for the aged, general hospitals, special hospitals, dispensaries, homes for fallen women, general relief societies, special societies of various kinds having relief funds, bureaus of charities and charity organization societies should all be private charities sustained entirely by voluntary contributions.

We submit as an appendix to this report a tabulated statement containing the result of our examination into the policy and practice of other cities, as well as some of the more important expressions of expert opinion. Such consideration as we have been able to give to the subject leads us to agree with the practice of most American cities and the consensus of most expert opinion, that the ideal system for an American city is the entire discontinuance of all grants of public moneys to private institutions. However desirable the adoption of this principle might be for a newly organized city, confronted with the question for the first time, it must be for us in New York an ideal toward which we should tend gradually, and which we should only expect to fully adopt in the future.

We do not recommend a sudden or reckless change of system. The present method of caring for certain classes of dependents has been developed under existing laws and customs; and the societies, homes and institutions have grown to their present proportions in the reasonable expectation that the established system should not be suddenly altered. A still more important reason for conservative action is that hasty and ill-considered changes would certainly lead to great confusion and consequent injury to various classes of dependents. We are, therefore, of the opinion that changes should be gradual and carefully considered; and that any change in the method of caring for dependent and delinquent children, if made at all, should be postponed until some other system of caring for them has been established.

Taking the actual situation which confronts the public authorities at the present time we recommend, subject to the objection already stated to any sudden change of system:

I. That present appropriations should be limited to such classes of agencies as children's institutions and hospitals.

In view of the recent policy of the State in regard to medical dispensaries, it would seem clearly advisable to discontinue appropriations to dispensaries.

An important question arises concerning industrial schools which receive appropriations through the estimates of the Board of Education but which are maintained by two societies of long and valuable experience in educating the children of poor families. Our belief is that as rapidly as possible these schools should be assimilated fully with the public school system, and that appropriations to the private societies concerned should be continued only during the transitional period in which such change is taking place.

We believe that the City should not make appropriations to pay for investigations in Police Magistrates' Courts conducted by private societies, or for any form of fresh air work carried on by private societies; nor do we discover any justification for appropriations to homes for fallen women, relief societies, nurseries, shelters and other miscellaneous charities that have heretofore shared in the distribution of public funds.

II. That appropriations to foundling asylums and to children's institutions should be upon a per capita and per diem basis, and inmates should be accepted by the Department of Charities in advance of payment by the City. The Department of Charities should be able to investigate all applications for such institutions on some such plan as that now actually in force for children's institutions. The per capita rate should certainly not exceed and should preferably be less than the cost of similar care for the same class of dependents in public institutions of the Department of Charities. Advantage should be taken of the present opportunity to make uniform the rate of payment to private institutions for the care of children. While we are not prepared to recommend the exact rate which should be adopted, it should, of course, be less than the actual cost to the institution, leaving a reasonable amount to be provided from private sources.

III. That the aggregate amount contributed to hospitals should be apportioned on a per capita and per diem basis for free patients, and to be divided proportionately to such service among all incorporated and well-managed institutions.

No payment should be made for patients cared for in endowed beds.

The per capita rate should be distinctly less than the actual cost to the hospital for the care of such patients.

No payment should be made for patients in private hospitals when there are accommodations in a corresponding public institution in the Department of Charities. As in the case of children the per capita rate should certainly not exceed the cost of similar care in the public institution.

As a means of carrying the preceding recommendations into effect and gradually securing the adoption of such reforms as are decided upon, it might be required that there should be filed with the Comptroller by each institution an audited statement of receipts and expenditures, and that a series of blanks should be prepared which will enable each class of institution to describe its actual work.

Many suggestions have been considered by our Committee, the objects of which are for the most part to insure that moneys received are actually devoted to maintenance, and that public appropriations do not entirely supplant private contributions. We believe, however, that the general recommendations, already made, sufficiently cover these points. Possibly the most plausible suggestion, in addition to those enumerated, is that the moneys contributed by the public should be in all cases directly proportionate to the amounts contributed from private sources for current expenses during the previous year. If such a rule as this, however, were made to apply impartially to all charitable institutions, including those which do not now receive City aid, it might easily increase the total amounts appropriated and thus operate in the contrary direction from—that which is desired.

In conclusion we beg to urge strongly the necessity of regarding the present exceptional and exorbitant amount of money appropriated to private charities as a maximum, and of effecting a very considerable decrease in the amount for each ensuing year. The power and responsibility of effecting the reform lie entirely with the Board of Estimate and Apportionment, and we are confident that the citizens of New York will look with hearty approval upon the adoption of the changes which we have recommended and which your own investigations have shown to be desirable.

Respectfully yours,

ROBERT W. DEFOREST,
C. F. COX,
EDWARD T. DEVINE,
Special Committee.

APPENDIX I.

APPROPRIATIONS BY VARIOUS CITIES TO PRIVATE INSTITUTIONS.

CITY.	AMOUNT.
Chicago, Ill.	\$2,796 (from fines).
Philadelphia, Pa.	\$151,020.
St. Louis, Mo.	\$22,579.30 (to 3 institutions for care of children under 3 years of age, at rate of \$12 per month).
Boston, Mass.	None.
Baltimore, Md.	\$227,350 (to 53 institutions; appropriations to 9 hospitals made on per capita basis for value received on part of city).
Cincinnati, Ohio.	None.
Cleveland, Ohio.	None.
Buffalo, N. Y.	None.
New Orleans, La.	\$30,110 (to institutions).
Pittsburg, Pa.	None.
Washington, D. C.	\$194,500.
Detroit, Mich.	\$8,081 (for services rendered to city poor at rate of \$4 per week for non-contagious cases and \$8 per week for contagious cases).
Milwaukee, Wis.	None.
Newark, N. J.	\$7,500 annually (\$2,500 given to 3 hospitals, giving the city the use of 10 beds in each).
Minneapolis, Minn.	\$2,000 (to Home for Care of Foundlings, Illegitimate Children and their Mothers).
Jersey City, N. J.	None.
Louisville, Ky.	None.
Rochester, N. Y.	None.
Kansas City, Mo.	\$3,500.
Providence, R. I.	\$8,000 (for 20 beds in hospitals and ambulance service).
Denver, Colo.	\$9,000 (this amount was given to board of trustees of Charity Fund, which received a total of \$22,636, distributed among 22 societies).
Indianapolis, Ind.	\$600 annually to Home for Friendless Women.
Allegheny, Pa.	None.
Albany, N. Y.	\$74,295.56 (to 12 institutions).
Syracuse, N. Y.	None.
Worcester, Mass.	None.
Toledo, Ohio.	\$900 (from police court fines).
Richmond, Va.	\$7,875 (to 23 institutions).
New Haven, Conn.	\$5,500 (to 3 institutions).
Scranton, Pa.	None.

APPENDIX 2.

EXTRACTS FROM CORRESPONDENCE REGARDING SUBSIDIES TO PRIVATE INSTITUTIONS FROM PUBLIC FUNDS.

CHARLES R. HENDERSON, *President National Conference of Charities and Correction (Cincinnati, 1899).*

"I am absolutely opposed to supporting, partly or wholly, private institutions from public funds—of city, State or nation.

Some of my reasons are:

1. The subsidy system is wrong in principle. Funds raised by taxation from the whole community should be absolutely controlled by the official representatives of the whole community. It is unjust to compel any citizen to help support, directly or indirectly, an institution which his political representatives do not direct. Practically a religious institution for children may thus be supported by those who are opposed to its beliefs.
2. The effect of a subsidy on administration is evil. It makes the directors interested in keeping the children when the interest of the children requires that they be placed in families.
3. Thus the subsidy system, while apparently economical at first, tends to become very costly to society.
4. The subsidy system is liable to issue in confusion of public and private accounts; it leads to bargaining and compromise between interested institutions, and thus it tends to corruption.
5. The subsidy system tends to cripple the progress of State legislation. It supports and encourages persons interested in weakening public care in order to strengthen their own private institutions. We all know of instances where the lobby of subsidized schools actually worked, and often with success, to defeat necessary and wise State care of certain classes of dependents.
6. The subsidy system tends to dry up the fountains of voluntary benevolence by which private establishments ought to be supported. The natural supporters of an institution gradually neglect it and leave it entirely to the fostering care of the public treasury.

Other reasons might be given. These alone are sufficient to condemn the subsidy system. Even a gradual change of system is dangerous. Instant abolition of the custom is most safe. Where there are contracts, they must be kept until the end. But the whole method is wrong and dangerous."

H. H. HART, *Chicago, Ill., General Secretary, National Conference of Charities and Correction.*

"In reply to your inquiry as to whether I would advise that public money be spent only on public institutions, and private institutions be supported wholly by private funds, I would say that I am not altogether a disinterested witness, for the reason the society with which I am connected receives about \$6,000 per year from the counties for the care of pauper children. This practice arises from the fact that there is in Illinois no public institution for the care of dependent children except the county almshouse. Nevertheless, I am of the opinion that the practice of granting public funds to private institutions, even for actual services rendered, is on the whole against public policy. The amount granted this Society for the care of pauper children is less than the actual cost of caring for such children, and we have not yet seen our way clear to relinquish the aid granted."

C. S. LOCH, *Secretary of the London Charity Organization Society, London, England.*

"Judging from our general experience, I think we should be inclined to say that it is not advisable that private institutions should be supported wholly or in part from public funds. Unless this rule is definitely adhered to, it would seem almost impossible to prevent grants being asked for and obtained for purposes of local relief rather than on the lines of influence and patronage than principle."

Professor JOHN R. COMMONS, New York City, formerly Syracuse University.

"Answering your inquiry of recent date, I would say that in my opinion the practice of public subsidies for private charities is not to be commended. Public funds should be administered solely by responsible public officials. All of the advantages usually claimed for the subsidy system can be gained for the public system by placing the institutions under the charge of unsalaried boards, whose members are thereby made responsible to the public but are also primarily interested in the charity and not in politics. As far as I have observed in other States, this system works well, and while I am poorly informed about New York City, I should expect much better results than are reached by the subsidies. I should say that the subsidy system is most injurious in the case of children's institutions, because it stands in the way of modern approved methods of dealing with children—and the injury is more serious to the community at large than in the case of institutions for adults."

Prof. JOHN GRAHAM BROOKS, Lecturer on Economic and Social Topics.

"That the giving of public money to the unweeded mass of private charities is a dismal failure is clear enough, and two-thirds of it ought clearly to be stopped at the earliest possible date.

I should like to see a policy adopted of progressive decrease (and that a rapid one) (twenty-five per cent. a year?) for the mass of them, and then, a careful consideration of the few which might leave an issue to be dealt with on their merits individually. I am very glad the question is up."

ROBERT TREAT PAINE, Boston, Mass.

"Your letter of May 23, asking my opinion as to Public Aid to Private Charity has been received, and all that I am able to reply at this moment is that this whole matter of Public Aid to Private Charitable Institutions is so repugnant to Massachusetts practice and theory that I should myself be disposed to oppose it wholly; yet I give this judgment with some hesitation from not having had occasion to seriously consider the problem."

FRED. H. WINES, Assistant Director Twelfth Census, Washington, D. C.

"In reply to your letter of May twenty-third, I think it is very well known by every one who has ever read or heard any of my public utterances on the question that I do not believe in subsidies from the public treasury to private charities."

Miss JULIA C. LATHROP, Hull House, Chicago, Ill.

"If by giving public aid to private charities your inquiry means the usual method pursued in this country by which private charities receive a lump sum, or even a per capita, to be used without public supervision or control, there is no question in my mind that, both in theory and in practice, this is bad economics and against public policy.

Actually, however, the question is largely one of expediency, and possibly—supposing good faith and adequacy in public supervision—grants in aid, guarded as are for instance the English grants to schools, may be a safe form of co-operation between the public purse and private charities. Such public control as in my opinion is adequate, does, however, convert private institutions into quasi-public undertakings, and this seems to bring me back to the position of disbelieving in public aid to private charities.

Miss Addams handed to me her letter from you, and while I should by no means undertake to speak for her, or any one else, still I am inclined to think the above statement, so far as it goes, would represent her views as well as my own."

Miss ZILPHA D. SMITH, General Secretary Associated Charities, Boston, Mass.

"I should advise that public money be spent only on public institutions and agencies."

Professor CHARLES H. COOLEY, University of Michigan, Ann Arbor, Mich.

"My opinion is that, generally speaking, the policy of aiding private institutions from the public funds is a bad one. If practiced at all, it should be under restrictions which secure to the public authorities a general control over the management of the institution in question, and also the freest access to all accounts, records and other sources of information. But if practicable, I should say a State would better abandon it altogether, as it is bad in principle."

Professor F. W. TAUSSIG, Harvard University, Cambridge, Mass.

"My general impression is that the system itself—i. e., the granting of subsidies to private charities—is of very questionable usefulness."

Mr. JAMES B. REYNOLDS, University Settlement, New York City.

"My opinions could be stated in the following points:

First—I believe that the ultimate system should be that public money should be spent only on public institutions, namely, such as are wholly owned, controlled and directed by public officers.

Second—I realize that a sudden and sweeping change would be undesirable and harmful, but I should like to see a system established which would lead to the gradual reduction of the contributions from the city to private institutions.

Third—I have no special criticism to offer regarding the classes of institutions; they would naturally be those of a medical, educational or purely charitable character.

Fourth—During the continuance of the system of subsidizing private institutions by the city, the following conditions should be maintained: (a) All such institutions should be required to file with the Comptroller an audited statement of the receipts and expenditures of the institution or society. (b) In the case of educational institutions, or of institutions for which subsidy is granted for educational purposes, such institutions should be subject to a visit by a special supervisor of the city, who should have the privilege of fully and carefully examining the work of these institutions, of making suggestions and recommendations, and who should report to the Mayor. For instance, there should be a library expert to supervise the subsidies to libraries, an educational expert to supervise the schools to which the city grants subsidies, a charitable expert to supervise the charitable institutions, and a medical expert to supervise the hospitals. (c) Such supervisors should establish and maintain standards in their respective departments, and should give reports to the public authority."

Professor HENRY W. FARNAM, Yale University, New Haven, Conn.

"On general principles I feel strongly opposed to the practice of supporting so-called 'private charities' from public funds. A charity which is supported by taxation ceases, in my judgment, to that extent to be a real charity. The responsibility is divided, since the public who supply the money have only an indirect control over the method of administering it, and I should very much fear that in time such a system would lead to the organizing of unnecessary charities and of reproducing some of the evils of the ecclesiastical charity of the Middle Ages. I also think that it is demoralizing the people to be obliged to apply to the public treasury for the support of private institutions. This applies not only to charities, but also, in my judgment, to universities, to industries, and to every private enterprise.

If any exceptions are to be made, I should say that the dangers that I apprehend would be least in the case of hospitals and other institutions for curing purely physical ailments, since there is less danger here than in the case of many charities, that the charity itself will foster the very evil which it is aimed to remedy, and I see no objection, of course, to allowing the city to make use of such institutions by paying the board of patients at the regular rates, the payment in that case being simply an equivalent for services rendered and not being in the nature of a subsidy. The system which has grown up in New York is now so vast that any radical change would doubtless be impossible; but I understand that you merely desire my opinion with regard to the principle involved."

President D. C. GILMAN, Johns Hopkins University, Baltimore, Md.

"It seems to me that the perplexing questions that you raise can only be answered in accordance with local considerations. In Baltimore a great deal of attention was given to them when our new charter was drafted, and the conclusions then reached were those which seemed to our best people well adapted to our local conditions. You will discover that in general we have held to the principle that the public authorities should control all the money which they expend; at the same time, it is not deemed expedient to throw the entire burden of charities upon the public, and we have endeavored to reconcile these conflicting views. The future will show whether it has been successfully done or not."

ERNEST P. BICKNELL, General Superintendent, Bureau of Associated Charities, Chicago, Ill.

"Replying to your inquiry of the 23d instant concerning the apportionment of city money to private charitable institutions, would say that in my opinion the only safe rule is to give public money only to public institutions.

If you open the door to some institutions, I do not know any satisfactory method of determining which shall be favored and which refused subsidies. While it is well to interest the intelligent and influential citizen in the management of charities, it seems to me clear that that object may be attained through a proper organization of charitable institutions under public control and accountable to the public for all their operations.

I do not know where to turn for a better illustration of the abuses and errors which arise from subsidizing private charities from public funds than to the State and City of New York."

HERBERT W. LEWIS, Superintendent of Charities, Washington, D. C.

"I notice that your Comptroller says ('Herald' 12th instant): that the private institutions exhaust the charitable resources to the detriment of those owned by the city.

This has been notably true of Washington, and it was only after the subsidy system had been fought to a standstill (though not abolished) that the public institutions of this city began to receive appropriations for buildings long delayed, and for more adequate support."

APPENDIX V.

COMMUNICATION FROM THE STATE CHARITIES AID ASSOCIATION.

STATE CHARITIES AID ASSOCIATION,
UNITED CHARITIES BUILDING, NO. 105 EAST TWENTY-SECOND STREET,
NEW YORK, July 21, 1899.

Hon. BIRD S. COLER, Comptroller of The City of New York:

DEAR SIR—In response to your favor of May 8, inviting suggestions with regard to appropriation of public funds to private charities, the State Charities Aid Association begs to submit the following recommendations:

- All appropriations to private charities should be made in the Annual Budget from the General Fund. The Excise Fund and the Theatrical and Concert License Fund should not be contributed to charitable institutions, but should be turned over to the General Fund for the reduction of taxation.
- The City should make no appropriation for the maintenance of persons, whether dependent children, hospital patients, inmates of homes for the aged, or others, except such as are accepted as proper public charges by the Department of Public Charities, after due investigation of the circumstances of such persons, and should pay for such persons only for such periods of time as are approved by the Department of Public Charities. This suggestion, however, should not apply to persons committed by courts or magistrates upon conviction of offenses.
- All institutions and societies should receive the same rate of payment for the same class of inmates, except that the per capita rate should diminish as the number of inmates increases.
- The City should make all payments to children's institutions and hospitals at a per capita rate, instead of making an appropriation of a gross amount, as is now done in some cases. If appropriations are made to institutions other than children's institutions and hospitals, such appropriations should, whenever practicable, be at a per capita rate, rather than in a gross amount.
- Payments to corporate and industrial schools should be on a per capita plan, based on the number of pupils attending the school. Ultimately these pupils should be provided for in the public school system, and the administration of charity separated entirely from the work of public education.
- Appropriations to dispensaries might wisely be discontinued, though, in order to prevent hardship, each institution might receive in 1900 an appropriation of one-half the amount received by it from City funds during 1899. If, however, it should be decided not to discontinue appropriations to dispensaries, we suggest the following regulations:
 - That no new dispensaries be added to the list receiving public funds.
 - That no dispensary should receive in any year from public sources more than one-half the amount received by it during the preceding year from voluntary contributions, nor, in any event, should it receive more in any year than it received in 1899.
- When the City maintains institutions in its own Department of Public Charities for special classes of cases, and these institutions are not filled, the City should not pay for the same class of cases elsewhere.
- The City should definitely adopt and announce the policy of not making appropriations to general relief societies and other agencies for helping the poor in their homes. To avoid hardship, it might appropriate to such institutions for the year 1900 one-half of the amount received by them from the City during 1899, announcing that no such appropriations would thereafter be made.
- In case of miscellaneous institutions to which appropriations have heretofore been made in gross amounts, we suggest that, whenever practicable, these appropriations be placed on a per capita basis, and that appropriations which cannot be made on a per capita basis be discontinued after 1900, the appropriation for 1900 being in each case one-half the appropriation for 1899. If, however, it is decided not to discontinue these appropriations after 1900, we suggest that the following regulations be adopted:
 - That no new institutions be added to this list.
 - That no such institution receive from public funds more than one-half the amount received from private sources during the preceding year, nor in any event more than it received in 1899.
- The present total appropriations to hospitals and homes for the aged should be regarded as a maximum, and should be gradually reduced.

We have prepared a classified statement of public aid to private charities in The City of New York in 1899, based on the figures published in Charities of May 6, 1899, dividing the institutions receiving public aid into eleven different classes, with the following results:

	NUMBER OF INSTITUTIONS.	AMOUNT.
Children's Institutions.....	51	\$1,665,723 76
Infants' and Foundling Asylums.....	7	551,050 18
Maternity Hospitals.....	12	54,822 78
Hospitals.....	60	271,550 40
Dispensaries.....	33	37,994 35
Reformatories for Women.....	6	40,604 08
General Relief Societies.....	22	19,250 70
Homes for the Aged.....	15	20,795 32
Corporate Schools, mandatory.....	28	205,000 00
Defective Children, paid by counties.....	15	206,197 33
Miscellaneous.....	33	176,723 91
All institutions.....	282	\$3,219,623 81

The arguments in behalf of the above recommendations and the effect of their adoption upon the various classes of appropriations are as follows:

1.—All appropriations to private charities should be made in the annual budget from the General Fund. The Excise Fund and the Theatrical and Concert License Fund should not be contributed to charitable institutions, but should be turned over to the General Fund for the reduction of taxation.

At the present time some of the appropriations to private charities are made from the General Fund, some from the Excise Fund and some from the Theatrical and Concert License Fund, the appropriations from the last two funds not appearing in the Annual Budget of City expenditures. Our reasons for suggesting that all appropriations be made from the General Fund are as follows:

a. The amount of the Theatrical and Concert License Fund, being determined by the number of licenses issued, has no relation to the actual needs of the charities to which the fund is distributed. All of this fund is distributed each year without regard to its adequacy or inadequacy to the needs of the private charities. The Excise Fund is a very much larger fund, and there is annually a large balance not appropriated to charities, but the fact that there is this available balance encourages institutions to seek continually new and larger appropriations from this fund and leads to the mistaken notion that the entire proceeds derived from liquor licenses should be distributed for the relief of the poor.

b. The fact that the appropriations from the Excise and the Theatrical and Concert License Funds do not appear in the Annual Budget gives an impression that the appropriations to private charities are much smaller in amount than they really are, both absolutely and in comparison with the appropriation for the Department of Public Charities. The City authorities and the public generally would have a much more accurate knowledge of the extent to which public funds are contributed to private charities if all these appropriations appeared regularly in the Annual Budget.

2. The City should make no appropriations for the maintenance of persons, whether dependent children, hospital patients, inmates of homes for the aged, or others, except such as are accepted as proper public charges by the Department of Public Charities, after due investigation of circumstances of such persons, and should pay for such persons only for such periods of time as are approved by the Department of Public Charities. This suggestion, however, should not apply to persons committed by courts or magistrates upon conviction of offenses.

This suggestion is in line with the rules established by the State Board of Charities under the Revised Constitution, which require destitute persons who are to be supported at public expense in private institutions to be accepted as proper public charges by the local officers charged with the relief of the poor in New York City, the Commissioners of Public Charities. Section 661 of the Charter contains a somewhat similar provision with regard to destitute children. Our suggestion is somewhat more comprehensive than either the rules or the Charter, and would include children committed for improper guardianship, neglect, cruel treatment, etc.

It seems wise to include a statement of this principle in the general plan adopted by the Board of Estimate and Apportionment, in order to fix clearly and definitely upon the public authorities the power and the responsibility of deciding as to what individuals shall become public charges, and for how long a time they shall remain such.

This recommendation relates to the following classes of institutions :

- (a) Children's Institutions, including Infants' and Foundling Asylums.
- (b) Hospitals.
- (c) Homes for the Aged.
- (d) Reformatories for Women.
- (e) Institutions for Defective Children.

a. Children's Institutions, including Infants' and Foundling Asylums.

These two classes of institutions received in 1899 a total of \$2,216,773, or 69 per cent. of all the amounts appropriated to private charities. Since these appropriations are almost wholly on a per capita basis, they can only be affected by changing the per capita rate, or by diminishing the number of children received, or the period of retention. The adoption of a uniform rate for institutions of the same size, the rate diminishing for the larger institutions, might somewhat reduce the total payments. It is evident, however, that in regard to this, by far the largest and most important class of appropriations, no considerable reduction can be looked for, except by a more careful oversight by the Charities Department of the admission and retention of the children. Fortunately, all the evidence of the past twenty-five years shows, with one exception, that such oversight, whenever it has existed, has been effective, and whenever it has been absent there has been an abnormal increase in the per capita payments. The law forbidding the retention of children over two years of age in almshouses was passed in 1870; in Brooklyn 300 children were, under the law, sent from public to private institutions. Owing to lax administration the number increased during the next five years from 300 in 1875 to 1,479 in 1880. A better administration of the law during the next five years diminished the number to 1,231, at about which number it remained for some ten years. In 1886, however, the magistrates began to commit children under the Penal Code, over whom the Charity Commissioners had no oversight. Neither as to the period of retention had the magistrates any oversight. As a result, the number of children supported by Kings County under magistrates' commitments increased from practically none in 1886 to 1,924 in 1893. In the following year, 1894, a law was passed conferring upon the Charity Commissioners certain authority over these children, with the result that the number of commitments per year was decreased (from 1,829 in 1893 to 1,404 in 1895). In New York (Manhattan and The Bronx), the Charity Commissioners did not, until 1897, exercise the power which they possessed of committing children to institutions at public expense. The admission of the children was by commitment by magistrate, or by surrender by parents. In either case the retention was entirely in the hands of the institutions. Under this plan, the number of inmates of institutions receiving City aid increased from 6,527 in 1875 to 15,182 in 1894, an increase of 133 per cent., while the population of the City increased only 77 per cent. In 1895, under the rules of the State Board of Charities, the City Department of Charities was given power to decline or accept as public charges persons alleged to be destitute but who were, upon investigation, found not to be proper public charges. The acceptances became void unless renewed yearly, the intention being that there should be a yearly re-examination in each case. Under this power there was a marked decrease in the number of children supported by the City and in the total payments; an actual decrease in the payments to institutions affected by the rules, from 1894 to 1897, of \$326,163.38; or, taking into account the previous yearly increase, a saving of at least half a million dollars. In 1898, there was an increase in the number of commitments, but the causes of this increase have already been ascertained and removed. This has been accomplished, although the City Department has never had a sufficient number of examiners to look into all the cases. We strongly recommend, therefore, that a larger appropriation be made to this Department for salaries of Examiners of Dependent Children, and we are strongly convinced that in this way, and in this way only, it is possible to effect a large reduction in the amount now expended by the City for this purpose. We have followed closely the work of the Examiners of Dependent Children during the past year, and know that it is constantly increasing in efficiency.

When a group of persons organize a charitable institution, the natural and usually sufficient check upon its undue development is the necessity resting upon them of giving or securing from others the necessary funds for its maintenance. This necessity of giving or securing contributions is the natural check upon the tendency of all institutions to grow indefinitely, and to admit children who ought not to be received, and retain children who will be better off if placed in families or returned to their parents. The securing of public funds removes this natural and wholesome safeguard against undue growth. If the payments are in gross amounts, they can only be determined arbitrarily, and there is a constant tendency to increase the amounts and the number of institutions receiving them. If the payments are on a per capita basis, there is the same tendency to indefinite increase, unless checked by an oversight of public authorities of the admission and retention of the children, on the plan described above, and now in partial operation.

As already stated, there are good reasons, based on experience, for hoping that the check may be effective. If it should prove to be ineffective, the only alternative is clear. As stated in our last annual report, it is our conviction that, if ultimately it should be found to be impossible to exercise in the manner above indicated a proper control over these per capita payments to private institutions for the care of children, it will then be necessary to inaugurate some other system under public control for the care of children who are properly charges upon the public.

The arguments for paying public funds only for persons who have been approved as proper public charges by the Commissioners of Public Charities applies to hospitals and homes for the aged with the same force as to children's institutions. In case of reformatories for women, the inmates are committed by courts after conviction of offenses; there is, therefore, no occasion for acceptance by any other authority. It should be pointed out that these institutions receive the same class of inmates as, in other parts of the State, are committed to the State Houses of Refuge for women. Although New York City contributes largely by taxation to the support of these State Houses of Refuge, it receives no benefit therefrom. Financial equity would require the enlargement of the State system so as to receive all this class of offenders. At present, however, there is no suitable State or local institution to which this class of inmates in New York City could be committed. With regard to institutions for the deaf and dumb and for the blind, the payments are already, in some degree, under the oversight of the Charities Department. There is less danger of undue development of institutions of this character, since the number of deaf and dumb and of blind children is not large, and is not affected by the readiness with which such institutions receive inmates. We do not suggest any change from the present customs with reference to this class of institutions.

3. All institutions and societies should receive the same rate of payment for the same class of inmates, except that the per capita rate should diminish as the number of inmates increases.

That institutions of the same size should receive the same rate of payment for the maintenance of the same class of inmates is self-evident. It is an anomaly that in the special laws that have been passed from time to time various rates of payment have been fixed for the support of the same class of inmates in different institutions.

Large institutions for children are in every way undesirable, by reason of the impossibility of giving the children individual care and attention. The larger the institution, the more impersonal and machine-like it must be. It is a well-known fact that long-continued institutional life has unfortunate effects upon the physical, mental and moral development of children, all of which evils are most marked in the larger institutions. The subsidy system, as in operation in this City until very recently, has directly encouraged the growth of large institutions, with the result that in New York there are much larger institutions than in any other city in this country, and, so far as we know, in the world. It has also discouraged the placing of children in families by adoption, a plan by which many of the children could receive a much better preparation for a life of self-support, and at practically no expense to the City. It is desirable, therefore, in rearranging the subsidy system, to discourage the growth of other large institutions and the further extension of those that are already far too large. It is also but fair to pay the large institutions a lower per capita rate than the smaller ones, since it costs them less. Supplies can be bought in larger quantities at cheaper rates, and the paid force need not be increased in proportion to the number of inmates. In these and in many other ways, the actual per capita cost to the institution diminishes as the number of inmates increases, and it is not proper for the City to pay to any institution more than that institution actually expends for the maintenance of the City charges. We would suggest that a certain rate be fixed for all institutions having less than 500 inmates; that a somewhat smaller rate be fixed for institutions having more than 500 and less than 1,000; and that the rate be reduced with each addition of 500 to the population. Logically, this principle applies also to hospitals and homes for the aged, but as a matter of fact there is no such disparity in size among the hospitals and homes for the aged receiving City aid as among the children's institutions. So far as we know, none of the hospitals or homes for the aged receiving City aid have as many as 500 inmates. For this reason, our suggestion would have no immediate application to any but children's institutions.

4. The City should make all payments to children's institutions and hospitals at a per capita rate, instead of making an appropriation of a gross amount, as is now done in some cases. If appropriations are made to institutions other than children's institutions and hospitals, such appropriations should, whenever practicable, be at a per capita rate rather than in a gross amount.

Per capita payments for inmates who have been approved as proper public charges by public authorities bear a direct relation to the service rendered by these institutions to the City, while gross amounts can only be fixed arbitrarily. The per capita rate should certainly not exceed the present actual cost of maintenance of the City charges. In the term maintenance, expenditures for buildings and permanent improvements, or for indebtedness upon real property, should not be included, since, among other reasons, the building and improvement remain the property, not of the City, but of the institution. In fact, the rate should be distinctly less than the cost of maintenance, so that some portion must be raised by private charity. At present (as has been the case for some years past) several of the large institutions are practically wholly supported by the City, whose payments on a per capita basis have met not only all the current expenses of every nature, but have left an excess to be applied to the reduction of indebtedness or the erection of larger buildings. One institution received during the year ending September 30, 1867, \$59,778.70 from the City; the only other income was \$3,077, received from individuals for the support of

inmates. During the same year the institution found it possible, however, to pay off \$13,980 of indebtedness on its real estate. Another institution received during the same year from public funds \$276,934.27, and from donations and voluntary contributions \$94.50. In some of these cases the City or State also gave the grounds and buildings, in whole or in part. The per capita rates should be fixed at something less than the present cost of maintenance, and should not be raised; otherwise, if the City should agree to meet the actual cost of maintenance, this cost might be increased indefinitely.

If the expenditures for educational purposes are included as a part of the cost of maintenance, the institution should not share in the apportionment of the school funds.

In order that the City may be fully informed as to the manner of expenditure of the funds appropriated to charities, we believe that each institution receiving City aid should be required to file annually a sworn detailed statement of its receipts and expenditures with the Comptroller, on a form to be prescribed by him.

5. Payments to corporate and industrial schools should be on a per capita plan, based on the number of pupils. Ultimately, these pupils should be provided for in the public school system, and the administration of charity separated entirely from the work of public education.

At present some of the appropriations to corporate schools are on a per capita basis, the per capita rate being much less, however, than the cost of the schools, and a gross amount is also contributed in some cases toward the support of the same schools. The result is confusing, and this method of making appropriations has no logical justification. Some of the so-called corporate schools are day schools; others are the educational departments of orphan asylums, most of which also receive a per capita rate for the maintenance of the pupils.

The Charter provides (sections 1152 and 1154) that certain of these schools shall share in the school funds in the same manner and degree as the common schools in The City of New York. As a matter of fact, they do not receive anything like the per capita amount appropriated to the common schools, nor do most of them expend as much per capita as the public schools. An arbitrary gross amount is fixed upon, included in the annual appropriation to the Board of Education, and apportioned by that Board among the schools on a per capita basis, in addition to which, in some cases, gross amounts are appropriated by the Board of Estimate and Apportionment directly to the societies maintaining the schools. The mandatory character of the per capita payments from the School Fund does not appear to be affected by the Stranahan bill. It would be much less confusing, however, if the Board of Estimate and Apportionment discontinued the appropriation of gross amounts and appropriated to the Board of Education a larger amount, so that the per capita rate could be raised, and the total appropriation to each society be equal to the sum of the present per capita sums and gross amounts. Such of the corporate schools as are day schools provide a mid-day meal for the pupils, and also, when necessary, shoes and clothing, the purpose being to educate those who would be unable, by reason of destitution, to attend the public schools. These schools have filled a great need from the standpoint of educational as well as charitable work. It would seem to us, however, to be the ideal system that the City should provide ample accommodations for all such children, and that all the children should then attend the public schools, and that such material relief in the way of shoes, clothing, etc., as is needed should be given by charitable societies. Until the City has made ample and proper accommodation for such children, the present system should, of course, be continued. At present a large proportion of the cost of the schools is borne by private charity, and the City grant to them, so long as the present plan is continued, should not, in our opinion, be diminished.

6. Appropriations to dispensaries might wisely be discontinued, though in order to prevent hardship, each institution might receive in 1900 an appropriation of one-half the amount received by it from City funds during 1899. If, however, it should be decided not to discontinue appropriations to dispensaries, we suggest the following regulations:

1. That no new dispensaries be added to the list receiving public funds.
2. That no dispensary should receive in any year from public sources more than one-half the amount received by it during the preceding year from voluntary contributions, nor in any event should it receive more in any year than it received in 1899.

Several facts lead us to believe that dispensaries might safely be left to the resources of private charity, the generosity of the medical profession, and the desire for opportunities for medical education afforded by dispensaries. It requires a smaller sum of money to manage a dispensary than to conduct almost any other form of charity. It is not possible to apportion the City grant on any rational per capita basis, since the inmates are not maintained, but only receive medical treatment. Dispensaries are more liable than any other form of charity to a development far in advance of the real needs of the community, a fact which has been recognized in recent legislation in this State. That dispensaries can safely be left largely, if not wholly, to private resources is indicated by the fact that in Manhattan and The Bronx there are 30 dispensaries, of which only 13 receive public funds, these 13 receiving during 1899 from public funds the sum of \$5,150, and from donations, interest on investments and legacies during the year ending September 30, 1897, the sum of \$32,811.93. In Brooklyn and Queens there are 25 dispensaries, of which 20 receive appropriations from public funds, these 20 receiving during 1899 from public funds \$32,754.35, and from private sources during the year ending September 30, 1897, only \$4,451.25. The conclusion is irresistible that the donation of public funds to private dispensaries in Brooklyn has discouraged and prevented the growth of private benevolence in that direction. It is a very significant fact that the aggregate receipts of the 20 Brooklyn dispensaries receiving public assistance are almost the same as the aggregate receipts of the 13 Manhattan dispensaries receiving such aid, the latter group of institutions receiving in round numbers \$5,000 from public funds and \$32,000 from private funds, and the former receiving \$32,000 from public funds and \$5,000 from private funds.

7. When the City maintains institutions in its own Department of Public Charities for special classes of cases, and these institutions are not filled, the City should not pay for the same class of cases elsewhere.

This proposition is so self-evident as to need no argument. Its more immediate application is with reference to the maternity hospitals in the boroughs of Manhattan and The Bronx, it being a fact that while the City maintains several well conducted maternity hospitals in which most excellent results have been obtained, the hospitals have remained for some time but half filled, and the physicians and nurses serving the City have had but limited opportunities for instruction, while, at the same time, the City has been paying considerable amounts to private maternity hospitals, not only for the maintenance of lying-in cases, but for obstetrical service which might have been rendered free of charge in its own institutions.

Appropriations to this class of institutions now amount to \$54,822.78 per year, many of them being made in gross amounts. The operation of the above-mentioned suggestions would be to cut off these appropriations and to receive into the City institutions all cases not provided for by private institutions at their own expense, until the public maternity hospitals in the Charities Department are filled, after which time any cases not cared for by private funds would be sent to private institutions and paid for by the City on a per capita basis. It is our belief that the professional interest in continuing to receive maternity cases in private institutions is so great that, in Manhattan at least, the City institutions would not be filled, even though aid to private maternity hospitals were cut off.

8. The City should definitely adopt and announce the policy of not making appropriations to general relief societies and other agencies for helping the poor in their own homes. To avoid hardship, it might appropriate to such institutions for the year 1900 one-half of the amount received by them during 1899, announcing that no such appropriations would thereafter be made.

Many of the private relief societies receive no City funds, and none receive large amounts from the City.

The City is wisely prohibited by the Charter from distributing public out door relief. For the City to make appropriations to private relief societies is, however, an indirect form of out-door relief, dangerous because of its indirectness, and still more dangerous in that it is a constant menace of a return to the public out-door relief system, since it affords a basis for argument that if the City is to give out-door relief at all, it should give it directly, and not through private charities over which it has no control. The annual appropriations for these societies now amounts to \$19,250.70, distributed, very unequally, among twenty-two institutions. Our suggestion would diminish these appropriations one-half for 1900, and discontinue them thereafter.

9. In case of miscellaneous institutions to which appropriations have heretofore been made in gross amounts, we suggest that, whenever practicable, these appropriations be placed on a per capita basis, and that appropriations which cannot be made on a per capita basis be discontinued after 1900, the appropriation for 1900 being in each case one-half the appropriation for 1899. If, however, it is decided not to discontinue these appropriations after 1900, we suggest that the following regulations be adopted:

1. That no new institutions be added to this list.
2. That no such institution receive from public funds more than one-half the amount received from private sources during the preceding year, nor in any event more than it received in 1899.

There would be included in this miscellaneous list 21 institutions in the boroughs of Manhattan and The Bronx, receiving in 1899 a total of \$152,917.25, and 13 institutions in the boroughs of Brooklyn and Queens, receiving in 1899 a total of \$23,705.96. In many cases these institutions could receive a per capita appropriation instead of a gross amount. In other cases the appropriation is not for the maintenance of inmates, but for current expenses, and as there is no possible means of determining the value of the services rendered the City, if any, in our opinion it should be discontinued.

10. The present total appropriations to hospitals and homes for the aged should be regarded as a maximum, and should be gradually reduced.

Appropriations to hospitals and homes for the aged are on a very different basis from those to children's institutions, since the City is not only allowed to maintain, but actually does maintain in its Charities Department several large institutions of both classes. During recent year, the appropriations to private hospitals have increased largely both in number and amounts some hospitals receiving per capita sums, others gross amounts, while certain hospitals

receive both a per capita allowance and a gross amount. Should this process continue unchecked, we would in one, or at most in two decades, reach the same result at which we have arrived as to children's institutions—that the private hospitals would be almost wholly supported by the city; the community would have learned to look to the city for the care of all the destitute sick; private gifts and bequests to hospitals would be discontinued, and the appropriations to the city hospitals would be reduced to the lowest possible point, because of the large payments to private hospitals. Each of these results would be highly undesirable, and the combination of all would be deplorable. The safest, surest and easiest way to stop this process of transition of private hospitals from a basis of private support to that of public support, is for the city authorities to decide that the present total annual appropriation to private hospitals shall be a maximum; that hereafter in no year shall the sum of all the amounts appropriated to private hospitals exceed the present appropriation, viz., \$271,550.40, and that this amount shall gradually be reduced. This sum, or some smaller amount, having been agreed upon, would be apportioned among the private hospitals as a contribution toward the support of such persons, occupying free beds, as had been accepted by the Charities Department as proper public charges. Having checked the growth of appropriations to private hospitals, the City should proceed to place its own hospitals, in the Charities Department, on a thoroughly satisfactory basis as to accommodations, equipment and service.

The same argument applies to homes for the aged, though the process of transition to a basis of public support has not made so much progress as in the case of hospitals. The City maintains three almshouses for the aged and infirm poor. These should be enlarged from time to time as may be necessary, but the public should not be committed to the support of aged persons received into private institutions. It would be a most difficult tendency to restrain, if it once gained headway, and would be susceptible to indefinite extension. The only safe method of dealing with the question is, either to discontinue such appropriations altogether, or to decide that the present total appropriation to this class of institutions shall be the maximum. An exception to this general statement should be made in case of the Colored Home and Hospital (Manhattan and The Bronx), which receive from the Charities Department destitute colored persons, who have been accepted as proper public charges, but for whom no provision has been made in the public hospitals and almshouses. The Brooklyn public hospitals and almshouse, unlike those in Manhattan, have always received colored inmates as well as white.

In considering this whole subject we have had in mind throughout, as the chief end to be attained, the wisest and most humane care of those who are properly the recipients of private or public charity. The saving to taxpayers, important as that is, is not the matter of chief concern to our Association. We believe that our suggestions, if adopted, would incidentally result in considerable saving to the City, but they are submitted primarily because they seem to us calculated to secure the most helpful, humane and beneficent administration of both public and private relief funds.

Summing up the results of the application of our suggestions, it appears that as to reformatories for women, institutions for defective children, and corporate schools, receiving in 1899 a total of \$451,801.41, no immediate change in the amounts appropriated would result; that as to children's institutions and infants' and foundling asylums, receiving in 1899 \$2,216,773.94, a large reduction could be secured through the work of the examiners of the Charities Department, through which already there has been a saving of half a million dollars; and that the sum of \$585,944.06, appropriated to maternity and other hospitals, dispensaries, general relief societies, homes for the aged, and miscellaneous institutions, would be very largely diminished—probably from fifty to sixty per cent.

It is our belief, that more than any other one cause, excessive appropriations to private charities in this city have prevented adequate provision being made for the public hospitals and almshouses maintained and controlled directly by the City. These institutions are obliged to care for their inmates at a much less per capita cost than obtains in many—and probably in most—of the private hospitals and homes for the aged receiving public aid. While the City has in many cases by its generous appropriations relieved the managers of private institutions from the necessity of securing any private contributions whatever, the appropriations to its own institutions have frequently in the past been reduced to so small an amount that the buildings have fallen into dilapidation; the heating systems have been wholly inadequate; the food and clothing supplies have been insufficient, and the salaries have been so low that only the most incompetent and irresponsible class of caretakers could be secured. The consequences were, untold suffering and the sacrifice of many lives, particularly in the Infants' Hospital. We therefore recommend with all possible urgency that as the appropriations to private institutions are diminished, appropriations for the public institutions be increased, in addition to the increase which would naturally be made to provide for the increase of population, until all the institutions in the Charities Department are placed upon a thoroughly satisfactory basis, with adequate accommodations, proper equipment and competent service.

In conclusion, we desire to state that a careful study of this question has convinced us that the plan of granting public subsidies to private institutions has inherent and grave dangers which it is impossible to obviate, and that no plan can be devised which will insure wholly satisfactory results. We find that appropriations of public funds to private institutions inevitably tend to diminish and discourage private charity; that the system confuses the duties of the public authorities, of private citizens and private organizations, and prevents any clear division of the field as between public and private effort; that it encourages the growth of privately managed but publicly supported charities to an unlimited and harmful extent; that although often apparently economical in the beginning, it is always in the long run enormously expensive; that it indirectly prevents a proper equipment and maintenance of the public charitable institutions, and that its permanent disadvantages far outweigh any immediate and temporary benefits that may be derived when the system is first established.

We hope, therefore, that the City authorities, having practically full authority over the subject, will at once begin to reduce the amounts so appropriated, and will look forward to an absolute and final discontinuance of the custom at some future date, when proper public provision has been made for all public dependents.

So far as children's institutions are concerned, no radical change can be made until some other system has been established, nor should any be attempted until the present effort to regulate subsidies has had a full and fair trial. If the present efforts to exercise a rational and proper control over these subsidies should fail, then some other system should be adopted. The remarkable success of public systems of caring for destitute children in many States of the Union afford every reason for believing that a satisfactory system of public care for children could be established in this State, if such a step should become necessary.

Meanwhile, the suggestions offered by us above will, in our opinion, if adopted, minimize the evils and dangers that are inherent in the subsidy system.

In behalf of the State Charities Aid Association.

(Signed) GEORGE F. CANFIELD,
CHARLES S. FAIRCHILD,
GERTRUDE S. RICE,
ALFRED T. WHITE,
HOMER FOLKS, } Committee.

APPENDIX VI.

NOTES ON THE UNNECESSARY AND IMPROPER DETENTION OF DEPENDENT CHILDREN.

(From the Twenty-fifth Annual Report of the State Charities Aid Association.)

1. Upon visiting the home of a boy 13 years of age who had been supported by the City in an institution for nine years, it was found that his mother and a sister, 21 years of age, were doing a flourishing dressmaking business, three grown brothers were at work and lived at home, the family paying \$32 per month rent. The father, who died eight years before, left considerable life insurance, and the family were living in comfortable circumstances.

2. Upon visiting the home of a boy 13 years of age who had been supported by the City in an institution for nine years, it was found that six other children and the mother were keeping house. Five of the children were working, the income of the family being \$21 per week. They were paying \$12 per month rent for their home, which presented a very good appearance. The boy had lived in the city only nine months when committed.

3. Upon visiting the home of a boy 14 years of age, who had been supported by the City in an institution for two years, it was found that his mother had married a second time. Her husband earned \$10 per week and supported a comfortable home. Both mother and stepfather were anxious to have the boy at home.

4. Upon visiting the home of a boy 15 years old, who had been supported by the City in an institution seven years, it was found that a good home was open to him with a brother who lived comfortably, paying \$18 per month rent. He had made several applications for his brother and would receive him at any time.

5. Upon visiting the home of two boys, aged 13 and 15 respectively, who had been supported by the City for seven years, it was learned that a good home was open to them with a married sister whose husband was employed by a city department and earned about \$14 per week.

6. Upon visiting the home of a boy about 15 years of age, who had been supported by the City in an institution for three years, it was found that his parents had always lived in Italy. The boy was brought to New York City about four years ago by relatives, who soon afterward placed him in the institution.

7. Upon visiting the home of a boy aged 16, who had been supported by the City two years in one institution and prior to that about seven years in another institution, it was found that his mother, brother and three sisters were maintaining a comfortable home with an income of \$22 per week. The mother had applied for his return without success.

8. Upon visiting the home of a boy aged 10 years, who had been supported by the City in an institution for two years, it was found that his mother, stepfather, brother and sister were maintaining

a comfortable home with a total income of about \$14 per week, and were well able to care for the boy.

9. Upon visiting the home of a boy aged 12, who had been supported by the City in an institution for three years, it was found that his mother and a brother, aged 22, had a comfortable home with a regular income and \$200 in a savings bank.

10. Upon visiting the home of a boy 17 years of age, who had been supported in an institution by the City for six years, it was found that the boy's mother lived with a sister, who was in comfortable circumstances and offered a good home to the boy. Several applications had been made to the institution by the mother for the boy's release without success.

11. Upon visiting the relatives of a boy who had been supported by the City for a period of six years, it was found that his mother had been living in Chicago ever since the boy was committed, and that an uncle living in this city was willing to give the boy a good home.

12. Upon visiting the relatives of a girl sixteen years of age, it was found that she was an orphan. She had been supported for three years in one institution and prior to that time had lived nine years in another institution. When she was but four or five years of age a home could easily have been found for her by adoption into a good family. Now, after being supported by the City for twelve years, at a cost of nearly thirteen hundred dollars, she is still a public dependent, has no home attachments, and has little or no knowledge of the ordinary affairs and interests of life.

APPENDIX VII.

NOTES ON THE COMPARATIVE RELATIONS OF THE DEPARTMENT OF PUBLIC CHARITIES AND THE CITY MAGISTRATES IN REGARD TO THE COMMITMENT OF CHILDREN.

(From a Statement issued by the State Charities Aid Association dated April 25, 1899.)

As a matter of principle, the determination as to whether persons are destitute is, we submit, an administrative rather than a judicial function. It is not a matter in which an official should simply pass upon evidence brought before him, but in which it is his duty to go out and secure from any and every source all information bearing upon the question. The Department of Public Charities—not the Board of City Magistrates—is the agency of the City Government for administering relief to the destitute. The adult poor are committed to the Almshouse, not by commitment of magistrate, but solely by order of the Commissioners of Charities. Destitute adults who are to become public charges are not arrested, taken before a court, and committed—why should destitute children be thus treated? The larger part of the work of the magistrates' courts is with the more depraved classes of offenders against law and order—why should destitute children, against whom no offense has been charged, and whose parents are equally free from any imputation of misconduct, be thus associated, in the eyes of the community, with the vicious and the depraved, and with criminal proceedings? We do not treat destitution as an offense in the case of an adult, but we do so treat it in children when we take them into court by reason of destitution. Cases involving neglect, cruel treatment, improper guardianship, or criminal offenses (in all of which it is desirable that the legal custody of the children should be taken from the parents and vested in a benevolent corporation by judicial order), should be taken before magistrates, but we see no reason for so treating cases of destitution. A commitment of destitution is usually upon the application of the parents or guardian, while a commitment for the other causes above mentioned is usually against the wishes of the parents; it involves the forcible separation of children from their parents, and, therefore, is properly a judicial function.

Practically, the Charities Department offers much better administrative machinery for this purpose than the courts possess. There are seven different courts and nine different magistrates, who pass from one court to another. Uniformity of action is practically impossible under these circumstances. One magistrate may commit for reasons which another deems insufficient. On the other hand, if all the destitution commitments are from one office, there can be uniformity of action, and gradually, by the investigation of a large number of cases, proper standards as to what constitutes a just claim to public support can be reached. The matter is closely akin to all the other work of the Charities Department, while, on the other hand, the bulk of the work of the courts is entirely foreign to that of the commitment of destitute children. The Commissioner of Charities can be held directly and solely responsible for the numbers committed by him, while with the magistrates the responsibility is divided between nine different officials.

APPENDIX VIII.

REPORT OF THE SPECIAL COMMITTEE ON HOSPITALS APPOINTED BY THE NEW YORK COUNTY VISITING COMMITTEE, 1897.

At the February meeting of the New York County Visiting Committee, your Special Committee on Hospitals was directed—First, to make inquiries as to the adequacy of existing hospital accommodations in New York City, public and private. Second, to make such inquiries as seemed advisable in regard to the admission, transfer and discharge of patients.

As to the first point, the general official information concerning the private hospitals at the disposal of your Committee is limited to the Report of the State Board of Charities for 1895, and some figures furnished from the advance sheets of the Report for 1896. The very valuable information in these reports appears to strongly emphasize the need of more complete knowledge as to the workings of the hospital system as it now exists in New York City. No account was taken of the hospitals in charge of the Board of Health, which has no information or statistics as to the private hospitals of the city of value for the work of the Committee. For information the Committee is greatly indebted to the courtesy of Mr. Frederick Cook, of the Hospital Saturday and Sunday Association, and to various officials at the hospitals visited.

There are 52 New York hospitals in the alphabetical list of the State Board's report for 1895. For a better understanding of the subject these are classified in the following list, and the lines of classification laid down in the Charity Organization Society directory. The Hudson Street House of Relief—a branch of the New York Hospital and not separate in the report—is added.

GROUP I.

A.
General Hospitals, With Ambulance Service.

	Census, Oct. 1, 1896.
1. J. Hood Wright Memorial.....	37
2. New York Homeopathic Medical College and Hospital.....	30
3. New York Hospital.....	123
4. Presbyterian Hospital.....	280
5. Roosevelt Hospital.....	122
6. St. Vincent's Hospital.....	123
7. Hudson Street House of Relief.....	24
	739

B.

Without Ambulance Service.

8. Beth Israel Hospital and Dispensary.....	25
9. Columbus Hospital.....	26
10. German Hospital and Dispensary.....	157
11. Hahnemann Hospital.....	27
12. Lebanon Hospital.....	38
13. Mount Sinai Hospital.....	204
14. New York Polyclinic Hospital.....	35
15. New York Post Graduate Hospital.....	100
16. St. Elizabeth's Hospital.....	15
17. St. Francis' Hospital.....	258
18. St. Luke's Hospital.....	201
19. St. Mark's Hospital.....	34
20. Trinity Hospital.....	25
	1,145

GROUP II.

Convalescent and special hospitals, women's and children's hospitals excepted.

A.

Hospitals for Special Classes of People.

21. Colored Home and Hospital.....	253
22. Hospital French Benevolent Society.....	47
23. Hospital Italian House Association.....	10
	310

B.

Hospitals for Special Diseases.

24. Manhattan Eye and Ear Hospital.....	35
25. Metropolitan Throat Hospital.....	1
26. New Amsterdam Eye and Ear Hospital.....	3
27. New York Eye and Ear Infirmary.....	38
28. New York Ophthalmic and Aural Institute.....	18
29. New York Ophthalmic Hospital.....	17
30. New York Throat and Nose Hospital.....	113
31. Cancer Hospital.....	42
32. New York Skin and Cancer Hospital.....	19
33. Seton Hospital.....	28
34. Loomis Sanitarium for Consumptives.....	9
	323

C.	
<i>Homes for Incurables and Convalescents.</i>	
35. Fordham Incurable.....	221
36. Montefiore Home.....	278
37. St. Joseph's Hospital.....	302
	801
GROUP III.	
Hospitals for women and children.	
A.	
<i>Children Only.</i>	
38. Babies' Hospital.....	9
39. St. Mary's Free Hospital.....	87
40. Laura Franklin Hospital.....	35
41. Hospital for the Relief of Ruptured and Crippled.....	159
42. House of the Annunciation.....	18
	308
The Post-Graduate has a number of babies' wards which really constitute a separate hospital, though the administration is the same as that of the general hospital.	
B.	
<i>Women and Children, or Women Only.</i>	
43. House of the Holy Comforter.....	33
44. New York Infirmary.....	39
45. New York Medical College and Hospital.....	10
46. St. Andrew's Convalescent Home.....	2
47. St. Andrew's Infirmary.....	..
*48. Woman's Hospital of the State of New York.....	74
	158
C.	
<i>Maternity Hospitals.</i>	
49. Mothers' and Babies'.....	39
50. Old Marion Street.....	26
51. Sloane Maternity.....	43
52. Society of Lying-in Hospital.....	6
52. New York Mothers' Home of the Sisters of Misericordie.....	83
	197
	3,996

As to the question of the adequacy of the accommodation in the public institutions, it may be remarked that there has been an increase of more than 450 beds in the municipal hospitals during the last 12 years. The alcoholic wards at Bellevue are new, but the bulk of this increase is at the Almshouse. In 1887 there was erected a hospital for men; in 1889 a hospital for women, now known as the North Pavilion; and in 1891 there was added to this the present woman's hospital. All this still proving inadequate to the demands of the Almshouse hospital cases, the two incurable hospitals—one for men, one for women—were erected in 1892. Two buildings for children were also erected on Randall's Island, in 1888 and 1889 respectively. In spite of this increase, however, the municipal hospitals for adults are now badly overcrowded at almost all seasons of the year, parts of buildings being used, either for convalescents or for helpers, which are not fit for the purpose. In others again, convalescents not ready for discharge are forced to sleep upon mattresses laid upon the floor in the wards at night, there being no space for beds to stand during the day. Before the New York County Visiting Committee, it is needless to dwell upon the well-known inadequacy of the municipal hospitals to the present demands upon their accommodation—an inadequacy which seriously affects the patients and the domestic helpers, and sometimes even the nurses.

As against the overcrowded condition of the public institutions, the Committee is convinced, upon a careful investigation of all the evidence obtainable, that the sum total of the vacant beds in these 52 private institutions is a considerable one. In making this statement the Committee does not mean to imply that any one hospital or group of hospitals is to blame in the matter. On the contrary, these vacancies are the result of a number of causes, some of which are inseparable from the present lack of combination between the various institutions. It may happen that a ward for children stands partly empty, while adults are turned away for lack of room. Again, a special hospital takes only a special kind of case and cannot accommodate a general hospital patient.

These vacancies do not occur in all classes of the private institutions. The homes for incurables, both for free and paying patients, are always so well filled as to make it plain that there is rather a lack than a surplus of accommodation for this particular kind of patient. There is, too, a need of homes or hospitals for convalescents.

The capacity of any individual hospital is a subject on which it is difficult to obtain reliable information. The State Board's Report gives the total of patients remaining in a particular institution on October 1, 1895. It gives also, the total number of days beneficiary patients were supported during the year. From this, the average number of free patients per day is obtainable. But the report does not give any figures by which the work actually done in any particular hospital can be measured by what might have been done if the full capacity of the hospital had been used.

The Charity Organization Society Directory states the capacity of nearly all the institutions on the list. (This information is courteously furnished by the Hospital Superintendents, and is corrected by them from year to year. It is presumably fairly accurate.) A table, based upon this—with reduction in the stated capacity of one hospital—and upon the figures in the State Board's Report, shows that the total number of vacant beds in 35 hospitals on October 1, 1895, including those which were necessarily vacant to allow for the normal incoming of patients during the day, was close upon 1,200. This estimate leaves 16 more hospitals to hear from.

The Committee's conviction as to the considerable number of vacant beds in the private institutions is not based upon this table and the Charity Organization Society Directory alone. The fact of these vacancies is frankly admitted by many people familiar with the workings of the private hospitals, and is also borne out by personal investigations made in visits by different members of the Committee.

In regard to these vacancies, it is impossible to deal justly with the question without mentioning a side of the case which has not yet been touched upon—that is, the financial side. Modern medicine and surgery demand specially constructed buildings and elaborate operating-rooms. Our large modern private hospitals are enormously expensive, both to build and to run. It costs about \$14 a week to keep a free patient in the wards of many such hospitals; \$8,000 for an endowed bed hardly goes further to-day than \$5,000 did a few years ago. The rate of interest is lower and the hospital expenses are greater.

The Committee has prepared a table of facts relating to the general hospitals, based upon the figures in Tables 23, 24 and 25 in the State Board Report. It shows the receipts from paying patients; the total receipts; the money, if any, borrowed; the total number of days beneficiary patients were supported in each institution, and the current expenses. All indebtedness, all sums invested, or spent upon buildings or improvements other than ordinary repairs, have been deducted from the total expenditure as given in the State Board Report. The Committee regrets that there is no way of separating the cost and receipts of the in-patients from those of the dispensary patients, since the lists for dispensaries where these are connected with hospitals merely say, "Finances with Hospital."

The estimate in the table of the cost per day of a free patient is approximate rather than actual, it being assumed that the paying patients do, upon the whole, return money value for the care they receive, the sum being subtracted from the expenditures in column 4 and the remainder divided by the number of days beneficiary patients were supported in the institution.

It is interesting to note that the annual report of the Roosevelt Hospital for 1895 shows that the net cost per day per patient, after deducting the cost of the out-patients, was \$1.87. The Committee table counting the cost of the out-patient department, but deducting the receipts from all paying patients, gives the daily cost of a free patient as \$1.92. Generally speaking, the low per capita rates in the Catholic hospitals are partly accounted for by local conditions, the Sisters doing much of the domestic work and the nursing in these institutions, so that little money is expended on salaries and labor, and the fact that contributions are frequently made to these hospitals in the shape of food, clothing, and supplies of various kinds, tends to keep down the cash expenditures which appear in the State Board Report.

In the decade 1884-1894, there was a tendency toward reducing the sum total drawn by the various private hospitals from the public funds. In 1884, the Presbyterian, St. Luke's, the Mount

* Really a hospital for a special class of cases.

Sinai, the German, St. Francis and others were drawing several thousand dollars apiece from the City. These special institutions now either do not draw upon the public money at all or draw only very small sums. But within the last few years a distinct change in the other direction has manifested itself, three of the private hospitals on the State Board's list having lately been empowered by the Legislature to draw per capita allowances from the City not to exceed \$15,000 per year. Bills intended to secure similar privileges to several institutions are now pending at Albany. The Committee regrets this tendency, believing that all charity should either be paid for by the public funds and administered by public officers, or else should be supported by voluntary contributions from private sources and be administered by private boards of managers.

Before leaving the subject of the hospital accommodation in New York the Committee feels that something should be said about the hospitals for special diseases. These hospitals legitimately draw their patients, not only from the city proper, but from smaller cities and from the country districts. But their multiplication appears to be out of all proportion to the demand, several of those on the list being superfluous in the scheme of the City's hospital activities when considered as a whole, since the cases received in them are also received in the general hospitals.

Any report discussing with thoroughness the question of admission, transfer and discharge of patients from the various hospitals in the city, must necessarily be the work of a body empowered by the proper authorities to make a full investigation of this vexed and difficult subject. Your Committee has no such power. Yet the question is most important. It is also a delicate and complicated one. The broad lines are these: On the one hand are our overcrowded, poorly-fitted municipal hospitals. On the other are fifty-two private institutions, some with beautiful and costly buildings, with all modern appliances, some with a number of vacant beds. And yet we have a constant drainage of patients from these private institutions into our public ones, with very few transfers the other way.

It cannot be expected that private hospitals, which are enormously expensive to maintain, should take care of chronic or incurable cases. The endowed bed, too, is something of a factor in the question. A large subscriber to a hospital very justly considers that the patient proposed by him, under the hospital rules as to admission, should take precedence over the patient who is without such a supporter.

Another element in the problem is found in the kind of influence with physicians, either as individuals, or in their collective capacity as medical boards, exert over the question of admissions, discharges, and transfers in the hospital system. With all due regard to the just and necessary powers conferred upon the doctors in this direction, and with much respect and admiration for the very noble charitable work done by the medical profession generally, the committee feels that there is a decided tendency to treat some of these hospitals as if they were intended only as schools for medicine and surgery, especially the latter. Operative cases are very generally not only admitted but sought for, when cases of disease entailing suffering and danger upon the patient are left to wander from one institution to another, finally seeking refuge in the municipal hospitals.

As regards the ambulance service, the attention of the Committee has been especially attracted to two cases published broadcast in the newspapers of a comparatively recent date. These cases are not new or unusual, but both happen to be very excellent types of the kind of defect in our ambulance service of which the general public very justly complains. The cases were both of women badly burned. In each instance the private hospital in whose ambulance district the accident occurred did not receive the patient, both women being sent to Bellevue, at some distance. One of these hospitals escaped without much newspaper comment. But there was much said about the action of the other institution. One of the Commissioners of Charities, according to the papers, called upon the Superintendent of the Hospital for an explanation. The latter replied that the woman's burns were of so serious a character that her presence in the ward would have been a source of offence to the other occupants of the ward.

Your Committee cannot but wonder what effect such a case would have on the other occupants of the ward at Bellevue. Less public information as to individual cases of transfers is in possession of the Committee.

The Counsel to the Corporation was written to in regard to an act passed last year by the Legislature relative to the enforced reception by hospitals of ambulance patients. By its wording it appeared capable of application to the private as well as to the public institutions. He very kindly replied to the questions asked. He stated that the act did not apply to private hospitals. They are entirely free to receive or to transfer ambulance patients as seems proper to them.

The ambulance districts are assigned to the several hospitals by the Board of Police. It appears from inquiries at Police Headquarters, both by letter and in a personal call of some members of the Committee, that officers on patrol requiring ambulance service are instructed to communicate the fact to Police Headquarters by telephone. There being direct telephone communication between the said hospitals and Police Headquarters, the authorities say that no time is lost in the transmission of such a call. This assertion appears to the Committee to be somewhat open to question, since the method is at best a roundabout one.

The official boundaries of the ambulance districts form the third table appended to this report.

Any hospital desirous of having an ambulance service may make formal application to the Police Board for an assignment. One such letter of application, dated a few years back, was seen. It simply asked for the assignment upon the ground that the hospital was provided with an ambulance. No promises were made as to the kind of service to be rendered, but the fact was mentioned that the service was to be maintained free of expense to the City. The hospital is one of those lately permitted by the Legislature to draw a per capita allowance from the public funds. The Chief Clerk said that the other letters of application were written along much the same line, that it had always been customary to grant such applications upon proper assurance that the applicants were reputable people and that it had never been the custom for the Board to require any guarantee as to the reception of patients in these hospitals or to make any inquiries as to the condition of affairs in this respect. It appears that the Police Board has very considerable powers in the matter of these ambulance assignments, and that these powers might be used to better regulate the present confusion were the Board's attention properly called to the subject.

To sum up the conclusions of the Committee, the public hospitals do not provide accommodation adequate to the demand upon them, though they cannot refuse a patient. The private hospitals, except Homes for Incurables and chronic patients and convalescents, are more than sufficient for the demand. There is no need for another private hospital, and the consolidation of some of those now in existence would probably be of benefit to the hospital system as a whole. In connection with the unavoidable expense of much of the hospital work, it has been suggested that more should be made by the churches and charitable organizations generally of the plan already in use to some extent, to send doctors and nurses to care for many of the patients in their own homes who are now removed to hospitals. The danger in this sort of work would probably lie in the lack of a properly organized and centralized effort on the part of the societies concerned.

It appears to the Committee, since a large number of women patients are treated in the various hospitals, that the Board of Managers of each hospital should be composed of both men and women.

One of the most appalling facts in connection with municipal hospitals is the very large number of phthisis cases which are necessarily admitted, and which are, in some instances, placed side by side with cases of other diseases in the wards of the several hospitals; Bellevue, City, and the Metropolitan hospitals receive many of these patients. In the latter institution, one patient in seven, during the year ending October 1, 1896, was a consumptive. Nor have things since changed for the better in this respect. The isolating ward at the Almshouse is always crowded.

As it is now an acknowledged fact that phthisis is a communicable disease, it seems to the Committee that steps should be speedily taken to provide for a special hospital for consumptives. The large and very handsome "Seton Hospital," erected at Spuyten Duyvil, and opened January, 1895, was visited by members of the Committee on the 31st of March, and on that date, of the 150 beds but 50 were occupied. This hospital is in charge of the Sisters of Charity, and knowledge of its existence should be spread, that the desirable work carried on here by voluntary contributions may in some degree relieve the pressure of this particular disease in the City institutions.

The Committee has reason to believe that the Charities Commissioners have this matter of the overcrowding of phthisis patients in the municipal hospitals already under consideration.

The Committee, therefore, makes the following recommendation: That the Commissioners of Charities be respectfully urged to take all immediate steps in their power toward the speedy erection of a special hospital for this class of cases, and that meantime the consumptives now in the City hospitals be collected in some one special building set aside for their use.

As to the question of admissions, transfers and discharges, it cannot be satisfactorily dealt with by any but a committee with full power to investigate the subject.

In view of these facts, your Committee begs you to lay this report before the Board of Managers at their May meeting, with a strong recommendation that they take immediate preliminary steps toward the formation of a federation of hospitals, to be composed of representatives from all the hospitals, public and private, in the city, with the object of improving the present system of admissions, transfers and discharges, including the ambulance service.

Respectfully submitted,
 (Signed) MARY S. OPPENHEIMER, Chairman.
 (Signed) S. VIRGINIA MORSE.
 (Signed) CHARLOTTE LINDLEY COUPER.
 (Signed) FANNIE M. CAMPBELL.

TABLE I.

	NUMBER VACANT BEDS IN THE GROUP.	CAPACITY OF GROUP.	TOTAL NUMBER FREE PATIENTS. (AVERAGE PER DAY).	TOTAL NUMBER ALL PATIENTS.
General hospitals with ambulance service.....	5	82	646	411
General hospitals.....	10	476	1,337	707
Hospitals for special classes.....	2	66	340	274
Hospitals for special diseases.....	6	256	445	114
Homes for incurables.....	3	85	840	592
Hospitals for children only.....	4	81	412	332
Homes and hospitals for women and children.....	1	28	65	34
Womans' hospital.....	1	88	156	5
Maternity hospitals.....	3	27	115	90
Total number of hospitals.....	35	1,189	4,356	2,285

TABLE 2.

Showing Receipts, Expenditures, Approximate Cost of a Free Patient, Etc., in some of the General Hospitals.

	RECEIPTS FROM PAYING PATIENTS.	BORROWED MONEY.	TOTAL RECEIPTS.	CURRENT EXPENDITURES.	TOTAL NUMBER OF DAYS FREE PATIENTS WERE SUPPORTED.	APPROXIMATE COST OF A FREE PATIENT PER DAY.
J. Hood Wright Memorial.....	\$2,562 00	.....	\$20,057 00	\$18,771 00	12,436	\$1 30
Homeopathic Medical College and Dispensary.....	3,000 00	\$1,287 00	29,690 00	25,064 00	6,039	3 65
Presbyterian Hospital.....	29,535 00	50,000 00	238,424 00	165,989 00	51,977	2 62
* Roosevelt Hospital.....	23,145 00	.....	224,135 00	115,506 00	48,197	1 92
St. Vincent's Hospital.....	8,308 00	.....	69,508 00	43,822 00	31,412	1 13
Beth Israel Hospital and Dispensary.....	.....	.....	14,179 00	12,209 00	8,342	1 46
Columbus Hospital.....	672 00	13,000 00	22,926 00	4,480 00	6,752	56
German Hospital and Dispensary.....	28,378 00	.....	89,490 00	76,663 00	42,558	1 13
Hahnemann Hospital.....	10,505 00	6,000 00	58,232 00	24,008 00	4,735	2 85
Lebanon Hospital.....	.....	4,000 00	22,078 00	17,292 00	14,222	1 21
Mount Sinai Hospital.....	22,860 00	.....	160,614 00	111,958 00	66,649	1 33
New York Post Graduate Hospital.....	27,673 00	190,529 00	368,868 00	71,067 00	21,410	2 03
St. Francis Hospital.....	1,190 00	.....	33,743 00	31,338 00	80,976	37
St. Mark's Hospital.....	13,286 00	.....	28,537 00	17,340 00	11,359	35

* \$10,000 is deducted from the column "For all Other Purposes," it being expended on repairs upon real estate other than hospital buildings.

The capacity of the Presbyterian is understated by the number of patients there on October 1, 1895. The statistics of the remaining 16 hospitals on the list are imperfect, omitted, or plainly faulty in the Board Report.

No statistics are given for the New York Hospital and the Hudson Street House of Relief. Those for St. Mark's and the Polyclinic are defective.

	CAPACITY.	AVERAGE FREE PATIENTS PER DAY.	NUMBER PATIENTS ON OCTOBER 1, 1895.	TOTAL NUMBER DAYS FREE PATIENTS WERE SUPPORTED.
<i>General Hospitals with Ambulance Service.</i>				
1. J. Hood Wright Memorial.....	66	34	36	12,436
2. New York Homeopathic Medical College and Hospital.....	30	17	18	6,039
3. New York Hospital.....	.....	.....	.....	.....
4. Presbyterian Hospital.....	200	142	251	51,977
5. Roosevelt Hospital.....	180	132	136	48,197
6. St. Vincent's Hospital.....	170	86	123	31,412
Total.....	646	411	564	.....
<i>General Hospitals without Ambulance Service.</i>				
1. Beth Israel Hospital and Dispensary.....	52	23	22	8,342
2. Columbus Hospital.....	20	19	35	6,752
3. German Hospital and Dispensary.....	180	117	141	42,558
4. Hahnemann Hospital.....	130	13	59	4,735
5. *Lebanon Hospital.....	100	39	47	14,222
6. Mount Sinai Hospital.....	200	183	187	66,649
7. Post Graduate Hospital.....	190	59	73	21,410
8. St. Elizabeth's Hospital.....	90	1	19	340
9. St. Francis' Hospital.....	300	222	243	80,976
10. St. Mark's Hospital.....	75	31	35	11,359
Total.....	1,337	707	861	.....
<i>Hospitals for Special Classes of People.</i>				
1. Colored Home and Hospital.....	300	.....	271	.....
2. Italian Home Association.....	40	13	3	4,745
Total.....	340	13	274	.....
<i>Hospitals for Special Diseases.</i>				
1. Manhattan Eye and Ear Hospital.....	56	18	39	6,411
2. New York Eye and Ear Infirmary.....	84	19	28	7,027
3. New York Ophthalmic Aural Institute.....	50	9	17	3,336
4. New York Cancer Hospital.....	110	40	60	14,428
5. New York Skin and Cancer Hospital.....	25	18	26	6,496
6. Seton Hospital.....	120	10	19	3,527
Total.....	445	114	189	.....

* The capacity is reduced from 500 to 100.

	CAPACITY.	AVERAGE FREE PATIENTS PER DAY.	NUMBER PATIENTS ON OCTOBER 1, 1895.	TOTAL NUMBER DAYS FREE PATIENTS WERE SUPPORTED.
<i>Hospitals and Homes for Incurables.</i>				
1. Fordham Hospital.....	200	47	199	17,244
2. Montefiore Home.....	300	251	269	91,867
3. St. Joseph's Hospital.....	340	295	287	107,690
Total.....	840	593	755	.....
<i>Hospitals for Children Only.</i>				
1. Babies' Hospital.....	42	34	33	12,295
2. St. Mary's Free Hospital.....	120	84	87	30,869
3. Laura Franklin Hospital.....	50	42	52	15,452
4. Relief of Ruptured and Crippled.....	200	172	159	62,750
Total.....	412	332	331	.....
<i>Hospitals for Women and Children.</i>				
1. New York Infirmary for Women and Children.....	65	34	37	12,340
2. Women's General Hospital of the State of New York.....	156	6	68	2,066
<i>Maternity Hospitals.</i>				
1. Mothers and Babies.....	40	22	18	8,083
2. Sloane Maternity.....	45	41	45	14,900
3. Old Marion Street.....	30	27	25	9,925
Total.....	115	90	88	.....

BOUNDARIES OF AMBULANCE DISTRICTS, DECEMBER 16, 1896.

Hudson Street Hospital—First, Second, Third, Fourth, Fifth, Sixth and Thirty-sixth Precincts. Bounded on north by Catharine, Hester and Canal streets, all south thereof by North and East rivers. Gouverneur Hospital—Seventh, Eleventh and Twelfth Precincts. Bounded by Houston street, Bowery to Clinton, north side of Clinton to Rivington street, East river, south Hester and Catharine street, west Bowery, and East river.

St. Vincent's Hospital—Eighth, Ninth, Tenth, and Fifteenth Precincts and Central Office. Bounded by Fourteenth street, Fourth avenue, east by Fourth avenue and Bowery, south Hester and Canal, west by North river.

New York Hospital—Sixteenth and Nineteenth Precincts. Bounded on north by Forty-second street, east by Fourth avenue, west by Seventh avenue, from Forty-second to Twenty-seventh street, and from Twenty-seventh street to Fourteenth street to North river.

Bellevue Hospital—Thirteenth, Fourteenth, Eighteenth and Twenty-first Precincts. Bounded on north by Forty-second street, west, Fourth avenue, Forty-second street, Houston and Clinton streets to Rivington street and East river.

Flower Hospital—Twenty-third Precinct and Twenty-third sub-Precinct. North by Fifty-ninth street, south by Forty-second street, west by Fifth avenue, and East river.

Roosevelt Hospital—Twentieth, Twenty-second and Twenty-fourth Precincts. Bounded on north by Fifty-ninth street, Fifth to Eighth avenue, and Eighty-sixth street, Eighth avenue to North river.

Presbyterian Hospital—Twenty-fifth and Twenty-seventh Precincts. Bounded on north by Ninety-sixth street, south by Fifty-ninth street, west by Fifth avenue, and East river.

Harlem Hospital—Twenty-eighth, Twenty-ninth and Thirty-third Precincts. Bounded on north by One Hundred and Forty-ninth street, south by Ninety-sixth street, west by Lenox avenue and East river.

Manhattan Hospital—Twenty-sixth, Thirtieth and Thirty-second Precincts. Bounded on north by Two Hundred and Seventh street, south by Eighty-sixth street, east by the Harlem river, west by the North river.

Fordham Hospital—Thirty-first, Thirty-fourth, Thirty-fifth and Thirty-eighth Precincts. Bounded on north by the city boundary, south by One Hundred and Forty-ninth street, west by Harlem and North rivers, east by Long Island Sound.

Thirty-seventh Precinct not yet assigned.

APPENDIX IX.

COMMUNICATION FROM THE RICHMOND COUNTY VISITING COMMITTEE OF THE STATE CHARITIES AID ASSOCIATION.

NEW BRIGHTON, BOROUGH OF RICHMOND, }
New York, May 24, 1899.

BIRD S. COLER, Esq., Comptroller, New York:

DEAR SIR—In reply to your favor of the 8th instant I would say that our Committee fully agrees with the views suggested in your letter that there is room for much improvement in the direction of a more careful discrimination in the appropriation of public funds to charitable institutions. In our opinion, the interest of the taxpayers requires that this matter should be administered without favor or partiality, upon strictly business principles, with a view to securing for the City's poor such charitable relief as is necessary with the least possible expenditure of public money. Not only should an accurate accounting be required for every dollar of such appropriation but the wisdom of the method of each society or institution should be carefully investigated in order to make certain that the money is expended in such a manner that the recipient of such relief will receive the greatest possible benefit at the least possible cost to the City. It is not infrequently the case, we think, that the managers of charitable institutions (unquestionably with the best of intentions), adopt methods which are far from economical and which in many cases lead the recipients to depend upon such relief and relax their own efforts. Such methods only tend to make paupers and thus do more harm than good, while at the same time they necessitate permanent relief in many cases, in which under wiser methods only temporary relief would have been required. It is of the first importance, we think, that such methods should be adopted as will help the recipients to help themselves and to become self-supporting and useful members of the community.

In the care of delinquent children, for example, the Richmond County Society for the Prevention of Cruelty to Children have found on Staten Island that much better results are secured by placing such children to board in good country homes than by sending them to institutions. When they are sent to such institutions the parents usually feel that they are permanently rid of the obligation to support them and allow them to remain a public charge until they are sixteen years old, whereas when they are boarded in private families (under supervision of the Society) the parents are often able to take them again after a few weeks or months. Moreover, it frequently happens that the women who take them to board, or some of their neighbors or friends, become attached to the children and give them free homes or even legally adopt them, thus relieving the City from the burden of their support.

Out of 44 children in charge of this Society since August 1, 1899, under permanent commitments, 8 have been taken again by their parents, 15 have been adopted or otherwise placed in free homes, 1 has been sent to a blind asylum, leaving only 20 still remaining a public charge.

The Society exercises great care in finding suitable families in which to board such children, never placing more than five or six, and rarely more than two or three, in any one family. The cost to the City is but \$96 per annum for each child, and we venture to say that on the average the children so cared for remain a public charge considerably less than one-half as long as do the children which are committed to institutions. Moreover, in our opinion, such children lead much more healthy and natural lives and are much more likely to grow up to be useful citizens than are those who are sent to institutions.

The Richmond County Society for the Prevention of Cruelty to Children and the S. R. Smith Infirmary are, we believe, the only Staten Island Charities which make any claim upon the public funds. The former takes charge of such delinquent children as are committed to it by the courts or magistrates, and charges the City at the rate of \$8 per month per capita. The S. R. Smith Infirmary takes all surgical and maternity cases and all contagious diseases, and they claim only one dollar per day for each charity patient. There is no lump sum appropriation received by either of these societies, the only money claimed from the City in either case being exactly in proportion to the services rendered to the City.

It will give us great pleasure to give you any further information in our power or to co-operate with you in any possible way in your efforts in the direction of a more economical and efficient administration of the City's appropriations for charitable relief in this borough.

Yours very truly,

JULIA K. WEST, Secretary, Richmond County Visiting Committee of the State Charities Aid Association.

APPENDIX X.

COMMUNICATION FROM DR. F. R. STURGIS, RELATIVE TO A PROPOSED METHOD OF SUBSIDIZING DISPENSARIES.

F. R. STURGIS, M. D. No. 16 WEST TWENTY-SECOND STREET, NEW YORK, June 16, 1899.

To the Honorable BIRD S. COLER, Comptroller of The City of New York, Department of Finance, New York City:

DEAR SIR—The last time I had the pleasure of seeing you you suggested that I should formulate to you some way by which patients applying to charitable institutions should be investigated, and an opportunity afforded to the Comptroller's office of keeping some check on the demands of institutions based upon the actual charitable work that they have done. It gives me much pleasure herewith to give you my ideas upon that subject.

As you know, Assembly Bill No. 1184, better known as the Murphy bill, is the one which gives the State Board of Charities the power of licensing and regulating dispensaries, and section 21 of that Act reads as follows: "Rules and regulations. The State Board of Charities shall make rules and regulations, and alter or amend the same, in accordance with which all dispensaries shall furnish, and applicants obtain, medical or surgical relief, advice or treatment, medicine or apparatus. But such rules and regulations shall not in any case specify the particular school of medicine in accordance with which a dispensary shall manage or conduct its work, or determine the kind of medical or surgical treatment to be provided by any dispensary." Among several suggestions which I should make, but which, however, are not pertinent to the point at issue, there are two which I believe to be of importance, and which would do a great deal to remedy this abuse of medical charity. One is that The City of New York, and by that I include, of course, what is known as Greater New York, should be districted, and all of the charitable institutions within any given district shall attend only to those sick paupers within their district, and shall be liable to punishment if they wilfully treat others outside of their individual district. This is not a new plan, but an old one, and is still nominally held by the older dispensaries of this City, such as the New York, the Good Samaritan, the Northern, and others. Then each dispensary, no matter how many there may be within that given district, shall prepare from day to day a list of names of persons applying to said dispensary for treatment; and upon the first application of patients, unless it is extremely obvious that they are improper subjects for charity, they shall be treated on that one occasion. At the end of each day those lists shall be sent down to the State Board of Charities for investigation as to the financial and social conditions of the persons making application thereto. The State Board of Charities shall, after investigation of these names, prepare two lists, one of which shall be returned to each individual dispensary, stating whether such patients, the names of whom have been referred to them by the dispensary, are worthy or unworthy, according to a standard which shall be mutually agreed upon between the dispensaries and the State Board of Charities; and a second list shall also go to the Comptroller's office to be placed on file there. At the end of every month these lists shall be made up, and from these lists it can very easily be determined how many persons have been treated by any given dispensary in any given district, which can properly be included as dependent upon the City for financial assistance, supposing that the City still continues this bad system of subsidizing charitable institutions.

The State Board of Charities shall have in each district as many visiting examiners as are necessary in order to do the work properly, and each district shall have its separate corps of examiners. The expense of all this shall be borne by the dispensaries in each and every district, wherever situated in the city, pro rata among the different dispensaries of any given district based upon the number of names they send for investigation to the State Board of Charities, and any institution which knowingly renders a false statement, or withholds its full list of names, shall be liable to punishment by the State Board of Charities. This relieves the City and the State Board of Charities of any extra expense, throwing the burden of expense where it ought to lie, upon the dispensaries. Nor is this an injustice, for I believe similar rules obtain with regard to the banking and insurance departments of this State, whereby the different banks and insurance companies pay the expenses of the examination.

Now let us take an example, and see how it would work practically, and we will take, if you please, the Good Samaritan District. This was in the old days known as the Eastern Dispensary, and is represented by a district which is bounded on the south and east by the East river, on the north by East Fourteenth street and on the west by First avenue, below Fourteenth street; Allen and Pike streets being adjacent to the dispensary district of the New York Dispensary on the west, and the Demilt Dispensary on the north. In this district are comprised the following charitable institutions: The Good Samaritan Dispensary at No. 75 Essex street, the Beth Israel Dispensary, No. 206 East Broadway, and the East Side Dispensary, No. 327 East Third street. These comprise, I believe, about all the dispensaries which are in that particular district, and they are three in number.

The Good Samaritan Dispensary, being the largest, treated in the year ending September 30, 1897, 87,352 patients, made up as follows: In-door patients, 80,082; out-door patients, 5,674, and patients vaccinated, 1,596. The Beth Israel Dispensary treated for the same year 14,902 patients and the East Side Dispensary, 20,227. That will make a grand total of 122,481 cases to be investigated. All of the figures are taken from the Report of the State Board of Charities for 1897. These figures, however, will be very materially diminished by two facts. One, that if they (the dispensaries) are limited to a certain district the number of cases in that district will be very much fewer, because the present license of taking everybody and anybody who applies, regardless to where they live, will be forbidden; and in the next place, many of these 87,352 cases will be duplicates, or even triplicates, so that the amount will probably be reduced for these three dispensaries from 87,352 to one-half the amount, or say 43,000 cases to be investigated in the course of the year. Even this is believed to be more than will actually be proper objects of charity.

We will say that the expenses of the visitors, for more than one will be requisite, will be \$3,000 for that district; evidently the bulk of that amount will be paid by the Good Samaritan Dispensary. That would be \$2,800 of \$3,000; the Beth Israel would pay 1,800, and the East Side Dispensary would pay 2,000. In round numbers the Good Samaritan would pay about \$2,184.04 per annum; the Beth Israel would pay about \$372.55, and the East Side Dispensary would pay about \$505.68.

The Good Samaritan might say that that was a pretty good deal to pay, \$2,184, for that purpose. Not a bit of it. The report of the State Board of Charities, 1897, shows that on the 30th of September, 1897, this institution had cash on hand \$4,923.06, and there is no earthly reason why it should not pay that amount of money. It would still leave a handsome surplus. It is worthy of note in passing that this institution for the year ending September 30, 1897, invested \$25,000.

The Beth Israel Dispensary is put down in the list of the State Board of Charities as financially included with the hospital, so let us see what the hospital does. The Beth Israel Hospital had a balance on September 30, 1897, of \$1,517.38, so it can afford to pay \$372.55 for its investigation.

The East Side Dispensary had a balance on September 30, 1897, of \$419.29, and also put aside \$450 for investment. Those sums of money could not be put to better use than by paying for its investigations, so that the East Side Dispensary also can afford to pay \$505.68.

Suppose that by any chance a dispensary should not be able to pay for its investigation. The answer is, let it go out of existence, and I believe its going out of existence would do no harm whatever to the cause of charity.

I believe that if this law is properly enacted, and the city carefully districted, and these people carefully watched, it will end in cutting off all of the unnecessary and rotten material which now exists and flourishes under the name of charity, and will have an exceedingly beneficial effect, not only on the cause of real charity, but upon the beneficiaries and the taxpayers as well. And this would seem to be in line with the ideas of the State Board of Charities, for in a report on the Condition of the Dispensaries of the State of New York by a special Committee of the Board, and which was published in the annual report of the Board January 24, 1897, this Committee says that the State Board of Charities should have the power in four instances, the third of the four being the one that is pertinent to our inquiry, and reads as follows:

"To adopt and maintain a uniform system of records, relating (a) to the social condition of each applicant, (b) to the finances of the institution, and (c) to maintain an investigation of the worthiness of each applicant for the relief sought."

Should there be any other points upon which I can be of service to you, and trusting that I have made my meaning clear in this letter, I pray you to accept the assurances of my regard, and to believe me to be

Very faithfully yours, F. R. STURGIS.

APPENDIX XI.

CHAPTER 196 OF THE LAWS OF 1899.

CHAP. 196.

AN ACT to amend the Greater New York Charter, in relation to appropriations for charitable, eleemosynary, correctional or reformatory institutions.

Accepted by the City. Became a law April 1, 1899, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Subdivision twenty-four of paragraph twenty-two of section two hundred and thirty of chapter three hundred and seventy-eight of the laws of eighteen hundred and ninety-seven,

entitled "An act to unite into one municipality, under the corporate name of The City of New York, the various communities lying in and about New York harbor, including the city and county of New York, the city of Brooklyn and the county of Kings, the county of Richmond, and part of the county of Queens, and to provide for the government thereof," is hereby amended to read as follows:

24. Any other sum or sums which may heretofore have been duly authorized by law to be paid by tax within The City of New York, or any part thereof, as constituted by this act, for the education and support of the blind, the deaf and dumb and juvenile delinquents, and for the care, support, maintenance and secular education of inmates of orphan asylums, protectories, homes for dependent children or correctional institutions, or to charitable, eleemosynary, correctional and reformatory institutions wholly or partly under private control for care, support and maintenance, as in such law specified. The board of estimate and apportionment may also, in its discretion, appropriate and allow moneys raised by taxation or received from any other source and properly applicable thereto, to any charitable, eleemosynary, correctional or reformatory institution wholly or partly under private control for the care, support and maintenance of its inmates; such payments to be made only for such inmates as are received and retained therein pursuant to rules established by the state board of charities. The board of estimate and apportionment may in any year, and from time to time, increase or diminish the sum authorized to be paid to any institution, association, corporation or society included in the twenty second paragraph of this section. The final estimate shall specify each institution by its corporate name and the sum to be paid thereto, with a reference to the laws authorizing the appropriation; and the comptroller is authorized to pay the sum to such institution upon its appearing to his satisfaction in such manner as he shall prescribe that the expenditure thereof by the institution is lawful and proper.

§ 2. This act shall take effect immediately.

Which was ordered spread on the minutes.

The Comptroller presented the following:

CITY OF NEW YORK, FINANCE DEPARTMENT, COMPTROLLER'S OFFICE, September 2, 1899.

Hon. BIRD S. COLER, Comptroller:

DEAR SIR—The Change of Grade Damage Commission has certified to this Department for payment, awards and counsel fees, amounting in aggregate to \$93,895, which amount is running at 6 per cent. interest until payment is made.

I have consulted with the Chairman of said Commission as to the probable amount that may be awarded by it during the present year, and he informs me that it is likely that the Commission will pass upon claims involving awards and counsel fees to the extent of \$150,000 during that period.

To facilitate the settlement of awards of this character, it is suggested that bonds to the amount of \$250,000 be issued to provide for payment of the awards already certified, as well as such as may be certified during the remainder of the year.

Very respectfully, JOSEPH HAAG, Chief Bookkeeper.

And offered the following:

Resolved, That, subject to concurrence herewith by the Municipal Assembly, the Comptroller be authorized to issue Corporate Stock of The City of New York, in the manner provided by section 169 of the Greater New York Charter, to the amount of two hundred and fifty thousand dollars (\$250,000), to provide for the payment of awards, costs, charges and expenses as certified by the Change of Grade Damage Commission, pursuant to the provisions of chapter 537 of the Laws of 1893, as amended by chapter 567 of the Laws of 1894.

Which was adopted by the following vote:

Affirmative—The Mayor, Comptroller, Corporation Counsel, President of the Council and President of the Department of Taxes and Assessments—5.

The Comptroller presented the following:

LAW DEPARTMENT, OFFICE OF THE CORPORATION COUNSEL, NEW YORK, August 15, 1899.

Hon. BIRD S. COLER, Comptroller:

SIR—I inclose herewith a bill of costs taxed by a Justice of the Supreme Court on the 15th day of August, 1899, in favor of Edward J. Nellis for the sum of \$1,500 for his services as an Expert Witness in the Fort Washington Ridge road proceeding, covering a period beginning with June 16, 1898, and ending on August 1, 1899.

The aforesaid proceeding is conducted under and pursuant to the provisions of chapter 114 of the Laws of 1892.

Respectfully yours, CHAS. BLANDY, Acting Corporation Counsel.

NEW YORK, August 1, 1899.

THE CITY OF NEW YORK To EDWARD J. NELLIS, Dr.

To services rendered at the request of the Counsel to the Corporation, such employment dated from June 16, 1898, as Expert Witness and Appraiser, in the matter of the straightening of the lines of the Fort Washington Ridge road, from One Hundred and Fifty-eighth street to its termination at Kingsbridge road, and preparing various maps, diagrams, estimates, etc., with references to the various properties and their condition along said Washington Ridge road, examining and appraising the various estates as a basis of the calculation of the value of certain strips and gores to be acquired by the City for the purposes of a road, and others to be acquired by the owners of the adjoining property, and testifying before the Commissioners in said matters, being on account of services rendered to date. . . . \$1,500 00

I have examined the within, and from my acquaintance with the services rendered I consider it a fair and reasonable bill.

NEW YORK, August 1, 1899.

THOMAS C. O'SULLIVAN, Special Counsel to the Counsel for the Corporation.

Memorandum of services in matter of condemnation proceedings on both sides of Fort Washington Ridge road, to correct errors in building said road and giving testimony on same, and also furnishing necessary data and information to assist in trying the various cases.

The following being work done in the cases mentioned since June 16, 1898:

Table with 2 columns: Description of work and Amount. Includes items like 'Number examinations made of the various parcels', 'Number parcels so examined', 'Number interviews with Expert Plass', etc., totaling \$1,500.00.

Transfers in the vicinity and carried down to date.

Maps, etc., of various parcels furnished Corporation Counsel.

Necessary data and information furnished Corporation Counsel to assist him in trying cases.

Different parcels and names of owners of same where testimony has been rendered by me as to value of same, as follows, numbered according to the Commissioners' Damage Map:

Table with 2 columns: No. and Name. Lists various parcels and owners, such as Charles S. Smith, William Sooy Smith, Havens & Carter, James Gordon Bennett, B. Fischer, Estate A. Bedford, etc.

And offered the following:

Resolved, That, in pursuance of the provisions of chapter 114 of the Laws of 1892 and section 181 of the Greater New York Charter, the Comptroller be and is hereby authorized and directed to issue Assessment Bonds of The City of New York, at such rate of interest as he may determine, not exceeding three per cent. per annum, payable on or after November 1, 1900, for the sum of one thousand five hundred dollars (\$1,500) to be applied to the payment of the bill of Edward J.

Nellis for services as an Expert Witness and Appraiser, as taxed by Hon. David Leventritt, a Justice of the Supreme Court, First Judicial District, on August 15, 1899, in the Fort Washington Ridge Road Proceeding.

Which was adopted by the following vote:
Affirmative—The Mayor, Comptroller, Corporation Counsel, President of the Council and President of the Department of Taxes and Assessments—5.

The Comptroller presented the following:

CITY OF NEW YORK,
DEPARTMENT OF HIGHWAYS—COMMISSIONER'S OFFICE,
No. 150 NASSAU STREET, BOROUGH OF MANHATTAN,
September 1, 1899.

Hon. ROBERT A. VAN WYCK, Mayor, and Chairman, Board of Estimate and Apportionment:

DEAR SIR—The appropriation of \$2,000 made to this Department for "Contingencies" for 1899 is exhausted, and I find that an additional amount of \$1,000 will be required for contingent expenses during the remainder of this year. I therefore respectfully request that the sum of \$1,000 be transferred to the appropriation for "Contingencies—Department of Highways," Borough of Manhattan, 1899, from the appropriation made to said Department for "Salaries—General Administration," Borough of Manhattan, 1899, from which appropriation said amount can be spared.

Very respectfully,
JAMES P. KEATING, Commissioner of Highways.

And offered the following:

Resolved, That the sum of one thousand dollars (\$1,000) be and the same is hereby transferred from the appropriation made to the Department of Highways for the year 1899 entitled "Salaries—General Administration," the same being in excess of the amount required for the purposes and objects thereof, to the appropriation made to said Department for said year entitled "Borough of Manhattan—Contingencies," the amount of said appropriation being insufficient.

Which was adopted by the following vote:
Affirmative—The Mayor, Comptroller, Corporation Counsel, President of the Council and President of the Department of Taxes and Assessments—5.

The Comptroller presented the following:

CITY OF NEW YORK—DEPARTMENT OF FINANCE,
COMPTROLLER'S OFFICE,
September 2, 1899.

Hon. BIRD S. COLER, Comptroller:

DEAR SIR—Under date of July 13, 1899, the Board of Estimate and Apportionment, acting under authority of chapter 667 of the Laws of 1899, audited and allowed the claim of Wynn Brothers for coal supplied the Department of Charities during the year 1898, at the sum of \$2,092.17, with interest, as provided in said act.

The Department of Charities transmitted a voucher for payment in favor of Wynn Brothers for \$1,074.93, chargeable to the appropriation to said Department "For Boroughs of Manhattan and Bronx—Supplies of 1898," which covered a part of above claim. This voucher was received in the Comptroller's office June 2, 1898.

Chapter 667, Laws of 1899, directed that said claim be paid out of any unexpended balance of any appropriation made to any of the departments of The City of New York for any purpose for the year 1898.

The claim, as audited by the Board of Estimate and Apportionment, amounts to \$2,092.17, and the interest thereon, \$186.83, making a total of \$2,279.

It appears that there is not sufficient money available to pay the entire claim out of the appropriation for supplies for the year 1898, the sum of \$1,074.93 only being available for that purpose, leaving a balance of \$1,204.07 to be provided from other sources.

I am informed that there remains unexpended of the appropriation "Department of Public Buildings, Lighting and Supplies, Boroughs of Manhattan and The Bronx—Lamps and Lighting, 1898," a sum sufficient to cover the excess of \$1,204.07.

In order that the disbursement for this claim may be properly classified and charged to its proper account, it is suggested that the sum of \$1,204.07 be transferred from the aforesaid appropriation "Department of Public Buildings, Lighting and Supplies, Boroughs of Manhattan and The Bronx—Lamps and Lighting, 1898," to the appropriation "Department of Charities, Boroughs of Manhattan and The Bronx—Supplies, 1898."

Very respectfully,
JOSEPH HAAG, Chief Bookkeeper.

And offered the following:

Resolved, That the sum of twelve hundred and four dollars and seven cents (\$1,204.07) be and the same is hereby transferred from the appropriation made to the Department of Public Buildings, Lighting and Supplies for the year 1898, entitled "Boroughs of Manhattan and The Bronx—Lamps and Lighting," the same being in excess of the amount required for the purposes and objects thereof, to the appropriation made to the Department of Public Charities for the year 1898, entitled "Boroughs of Manhattan and The Bronx—Supplies," the said appropriation being insufficient.

Which was adopted by the following vote:
Affirmative—The Mayor, Comptroller, Corporation Counsel, President of the Council and President of the Department of Taxes and Assessments—5.

The Comptroller presented the following:

DEPARTMENT OF HEALTH—CITY OF NEW YORK,
SIXTH AVENUE AND FIFTY-FIFTH STREET,
BOROUGH OF MANHATTAN,
NEW YORK, September 1, 1899.

Hon. BIRD S. COLER, Comptroller of the City of New York:

SIR—At a meeting of the Board of Health of the Department of Health, held August 30, 1899, it was

Resolved, That the Board of Estimate and Apportionment be and is hereby respectfully requested to transfer the sum of five hundred dollars (\$500) from the appropriation entitled "Hospital Fund, 1899—Borough of Queens," to the appropriation entitled "Contingent Expenses, 1899—Borough of Queens," for the reason that said fund is not sufficient for the purposes thereof.

Resolved, That the Board of Estimate and Apportionment be and is hereby respectfully requested to transfer the sum of five hundred dollars (\$500) from the appropriation entitled "Hospital Fund, 1899—Borough of Richmond," to the appropriation entitled "Contingent Expenses, 1899—Borough of Richmond," for the reason that said fund is not sufficient for the purposes thereof.

A true copy.

C. GOLDBERMAN, Secretary pro tem.

And offered the following:

Resolved, That the sum of five hundred dollars (\$500) be and the same is hereby transferred from the appropriation made to the Department of Health for the year 1899, entitled "Borough of Queens—Hospital Fund," the same being in excess of the amount required for the purposes and objects thereof, to the appropriation made to said Department for said year, entitled "Borough of Queens—Contingent Expenses," the amount of said appropriation being insufficient; and

Resolved, That the sum of five hundred dollars (\$500) be and the same is hereby transferred from the appropriation made to the Department of Health for the year 1899, entitled "Borough of Richmond—Hospital Fund," the same being in excess of the amount required for the purposes and objects thereof, to the appropriation made to said Department for said year, entitled "Borough of Richmond—Contingent Expenses," the amount of said appropriation being insufficient.

Which were adopted by the following vote:
Affirmative—The Mayor, Comptroller, Corporation Counsel, President of the Council and President of the Department of Taxes and Assessments—5.

The Comptroller offered the following:

Resolved, That the sum of fifty thousand dollars (\$50,000) be and the same is hereby transferred from the appropriation for the year 1899, entitled "Interest on Bonds and Stocks to be Issued after October 10, 1898, and in 1899," the same being in excess of the amount required for the purposes and objects thereof, to the appropriation for said year entitled "Advertising."

Which was adopted by the following vote:
Affirmative—The Mayor, Comptroller, Corporation Counsel, President of the Council and President of the Department of Taxes and Assessments—5.

The Comptroller presented the following:

THE CITY OF NEW YORK,
OFFICE OF THE CITY CLERK, CITY HALL,
NEW YORK, August 15, 1899.

To the Honorable the Board of Estimate and Apportionment:

GENTLEMEN—I hereby respectfully request your Honorable Body to transfer the sum of three hundred dollars (\$300) from the appropriation for "City Contingencies, 1899," to the appropria-

tion for "City Clerk's Contingencies, 1899," for the reason that the latter appropriation is insufficient to cover the estimated expenditures for the balance of the year.

Yours respectfully,
P. J. SCULLY, City Clerk.

And offered the following:

Resolved, That the sum of three hundred dollars (\$300) be and hereby is transferred from the appropriation made to the Municipal Assembly and City Clerk, for the year 1899, entitled "City Contingencies," the same being in excess of the amount required for the purposes thereof, to the appropriation made to the said office for 1899, entitled "Contingencies—City Clerk," the amount of said appropriation being insufficient.

Which was adopted by the following vote:
Affirmative—The Mayor, Comptroller, Corporation Counsel and President of the Council and President of the Department of Taxes and Assessments—5.

The Comptroller presented the following:

DEPARTMENT OF SEWERS—DEPUTY COMMISSIONER'S OFFICE,
BOROUGH BUILDING, BOROUGH OF QUEENS,
NEW YORK, August 24, 1899.

To the Honorable the Board of Estimate and Apportionment of The City of New York:

GENTLEMEN—As I will require for the cleaning and repairing, etc., of sewers in the Borough of Queens the sum of \$15,000 additional to the end of the year, and inasmuch as I will have a balance of \$15,000 in the "Sewers—Repairing and Cleaning, Contracts at Public Letting Account," I respectfully ask you to transfer said \$15,000 to the account of "Sewers—Repairing and Cleaning, Pay-rolls and Supplies," such action being absolutely necessary for the maintenance of the sewers and disposal plant in this borough until the end of the year.

Respectfully yours,
M. J. GOLDNER, Deputy Commissioner of Sewers, Borough of Queens.

Approved:

MATTHEW F. DONOHUE, Deputy and Acting Commissioner of Sewers, City of New York.

And offered the following:

Resolved, That the sum of fifteen thousand dollars (\$15,000) be and hereby is transferred from the appropriation made to the Department of Sewers for the year 1899, entitled "Borough of Queens—Sewers, Repairing and Cleaning; Contracts at Public Letting," the same being in excess of the amount required for the purposes thereof, to the appropriation to said Department for 1899, entitled "Borough of Queens—Sewers, Repairing and Cleaning; Pay-rolls and Supplies," the amount of said appropriation being insufficient.

Which was adopted by the following vote:
Affirmative—The Mayor, Comptroller, Corporation Counsel, President of the Council and President of the Department of Taxes and Assessments—5.

The Comptroller presented the following:

CITY OF NEW YORK,
DEPARTMENT OF PUBLIC BUILDINGS, LIGHTING AND SUPPLIES,
Nos. 13 TO 21 PARK ROW,
NEW YORK, September 5, 1899.

Hon. ROBERT A. VAN WYCK, Mayor, Chairman, Board of Estimate and Apportionment, The City of New York:

DEAR SIR—I have to request that you will cause or authorize the transfer of \$500 from the appropriation of this Department, "Salaries of Deputy and Employees—Borough of Queens," to that for "Contingencies—Borough of Queens," there being an unexpended balance in the former appropriation of \$1,356.

In explanation of the above request, I would say that the \$500 that was appropriated last year for Contingencies account is inadequate for the expense of the office of the Deputy in the borough named, and he has requested this transfer of \$500 in order to meet the current traveling and miscellaneous expenses connected with his office.

Herewith is attached an itemized statement showing just how the \$500 was expended.

Very respectfully,
HENRY S. KEARNY, Commissioner.

MEMORANDUM OF EXPENDITURES.

Appropriation of Contingencies, Borough of Queens.

DATE.	VOUCHER.	AMOUNT.
1899		
April 6	158 { Joel Fowler, postages, expressages, freights, etc., January, February and March	\$31 50
" 6	159 Joel Fowler, car-fares, etc. (official business), January, February and March..	22 28
" 6	160 A. F. Hitzel, car-fares, etc. (official business), January, February and March...	28 28
" 12	161 James H. Burke, car-fares, etc. (inspections), January, February and March..	18 20
" 12	162 George W. Vought, car-fares, etc. (inspections), January, February and March	22 67
" 12	163 Charles McKernan, car-fares, etc. (inspections), January, February and March	24 90
" 12	164 William B. Dooley, car-fares, etc. (inspections), January, February and March	26 93
" 12	165 Lewis H. Starke, car-fares, etc. (inspections), January, February and March..	25 95
" 12	166 Amzi V. Doremus, car-fares, etc. (inspections), January, February and March	1 70
" 12	167 August F. Modes, car-fares, etc. (inspections), January, February and March	38 00
" 12	168 Richard D. Godley, car-fares, etc. (inspections), January, February and March	11 30
July 8	271 Joel Fowler, car-fares (official business), April, May and June.....	23 19
" 8	272 Joel Fowler, postages, expressages, etc., April, May and June.....	26 00
" 8	273 A. F. Hitzel, car-fares (official business), April, May and June.....	30 49
" 20	314 Richard D. Godley, car-fares, etc. (inspections), April, May and June.....	25 92
" 20	315 James H. Burke, car-fares, etc. (inspections), April, May and June.....	25 15
" 20	316 George W. Vought, car-fares, etc. (inspections), April, May and June.....	26 40
" 20	317 Lewis H. Starke, car-fares, etc. (inspections), April, May and June.....	32 90
" 20	318 August F. Modes, car-fares, etc. (inspections), April, May and June.....	46 11
" 20	319 Amzi V. Doremus, car-fares, etc. (inspections), April, May and June.....	3 50
Aug. 2	323 Charles McKernan, car-fares, etc. (inspections), April, May and June.....	7 95
	Total.....	\$499 32

Appropriation for 1899 \$500 00
Expenditures, as per above, to June 30..... 499 32
Balance..... \$50 68

And offered the following:

Resolved, That the sum of five hundred dollars (\$500) be and is hereby transferred from the appropriation made to the Department of Public Buildings, Lighting and Supplies for the year 1899, entitled "Borough of Queens—Salaries of Deputies and Employees," the same being in excess of the amount required for the purposes and objects thereof, to the appropriation made to said Department for said year, entitled "Borough of Queens—Contingencies," the amount of said appropriation being insufficient.

Which was adopted by the following vote:
Affirmative—The Mayor, Comptroller, Corporation Counsel, President of the Council and President of the Department of Taxes and Assessments—5.

The Comptroller presented the following:

To the Board of Education:

The Committee on Sites, to which was referred the following communication:

LAW DEPARTMENT—OFFICE OF THE CORPORATION COUNSEL,
NEW YORK, July 24, 1899.

Hon. JOSEPH J. LITTLE, President, Board of Education:

SIR—I have transmitted to the Comptroller a certified copy of the report of the Commissioners of Estimate in the matter of acquiring title to certain lands on Tenth avenue, Fifty-eighth and Fifty-ninth streets, in the Twenty-second Ward, Borough of Manhattan, as a site for high-school purposes, together with a certified copy of an order of the Supreme Court, bearing date the 11th day of July, 1899, and filed and entered in the office of the Clerk of the County of New York on the

24th day of July, 1899, confirming said report and taxing the cost and expenses of the proceeding, other than the fees of the expert witnesses and the special counsel employed on behalf of the City.

The aggregate amount of the awards is \$241,000, and the costs and expenses of the proceeding, other than of the expert witnesses, and of the special counsel employed on behalf of the City, were taxed at the sum of \$4,351.80.

In connection with this proceeding I beg to call your attention to the fact that, pursuant to the provisions of chapter 630 of the Laws of 1897, the Board of Education on July 14, 1897, adopted a resolution directing that at a date four months after the filing of the oaths of the Commissioners of Estimate to be appointed in the proceeding, the title to the lands in question and all interest therein should vest in the City; that the oaths of the Commissioners were filed in the office of the Clerk of the County of New York on October 25, 1897, and that the title to said premises vested in The City of New York, pursuant to the terms of said resolution, on the 26th day of February, 1898.

I also beg to advise you that the awards draw interest at the rate of six per cent. per annum from the date of the vesting of title in the City to said premises, to wit, the 26th day of February, 1898, to the date of payment thereof.

Respectfully yours,
JOHN WHALEN, Corporation Counsel.

—respectfully reports that it appears from the report and order made in said proceeding that the amount of the awards and of the costs and expenses (other than the fees of expert witnesses and special counsel), as confirmed by the Court, is as follows:

Lands on Tenth avenue, Fifty-eighth and Fifty-ninth streets, in the Twenty-second Ward, Borough of Manhattan, as a site for high-school purposes:	
Awards.....	\$241,000 00
Costs and expenses (other than the fees of expert witnesses and special counsel).....	4,351 80
Total.....	\$245,351 80

Your Committee therefore recommends the adoption of the following resolutions:

Resolved, That, in pursuance of chapter 412 of the Laws of 1897, the Comptroller of The City of New York be and he hereby is requested to issue, with the approval of a majority of the Board of Estimate and Apportionment, bonds for the purpose of providing the funds to meet the expenditures necessary for the acquisition of the lands on Tenth avenue, Fifty-eighth and Fifty-ninth streets, in the Twenty-second Ward of the Borough of Manhattan, as a site for high-school purposes, under the provisions of chapter 191 of the Laws of 1888, chapter 35 of the Laws of 1890, chapters 387 and 890 of the Laws of 1896, and chapter 630 of the Laws of 1897, for the payment of the awards, costs, charges and expenses (other than the fees of the expert witnesses and special counsel), as confirmed by the Court in the proceeding therefor, amounting in the aggregate to the sum of two hundred and forty-five thousand three hundred and fifty-one dollars and eighty cents (\$245,351.80), the same to be paid by the Comptroller out of the proceeds of the said bonds, when issued, requisition therefor being hereby made.

Resolved, That the Board of Education hereby agrees, upon the settlement of the awards as set forth in the foregoing resolution, to make requisition upon the Board of Estimate and Apportionment for such amount as may be found necessary to cover interest on the said awards from February 26, 1898, to the date of the payment of said awards.

A true copy of report and resolutions adopted by the Board of Education on August 2, 1899.
A. EMERSON PALMER, Secretary, Board of Education.

And offered the following:

Resolved, That, pursuant to the provisions of chapter 412 of the Laws of 1897, the Board of Estimate and Apportionment hereby approves of the requisition of the Board of Education by resolution adopted August 2, 1899, for two hundred and forty-five thousand three hundred and fifty-one dollars and eighty cents (\$245,351.80), to provide for meeting expenditures necessary for the acquisition of the lands on Tenth avenue, Fifty-eighth and Fifty-ninth streets, in the Twenty-second Ward, Borough of Manhattan, as a site for high-school purposes:

Awards.....	\$241,000 00
Costs and expenses (other than the fees of expert witnesses and special counsel).....	4,351 80
Total.....	\$245,351 80

—and for the purpose of providing means therefor, be it further

Resolved, That, subject to concurrence herewith by the Municipal Assembly, the Comptroller be authorized to issue Corporate Stock of The City of New York, in the manner provided by section 169 of chapter 378 of the Laws of 1897, to the amount of two hundred and forty-five thousand three hundred and fifty-one dollars and eighty cents (\$245,351.80).

Which were adopted by the following vote:

Affirmative—The Mayor, Comptroller, Corporation Counsel, President of the Council and President of Taxes and Assessments—5.

The Comptroller presented the following:

To the Board of Education:

The Committee on Sites, to which was referred the following communication:

LAW DEPARTMENT,
OFFICE OF THE CORPORATION COUNSEL,
NEW YORK, July 24, 1899.

Hon. JOSEPH J. LITTLE, President, Board of Education:

SIR—I have transmitted to the Comptroller a certified copy of the report of the Commissioners of Estimate in the matter of acquiring title by the City to certain lands on Academy street, Vermilyea avenue and Kingsbridge road, in the Twelfth Ward, Borough of Manhattan, for school purposes, together with a certified copy of an order of the Supreme Court, bearing date of the 6th day of July, 1899, and filed and entered in the office of the Clerk of the County of New York, on the 24th day of July, 1899, confirming said report and taxing the costs and expenses of the proceeding, other than the expenses incurred by the City for expert witnesses.

The amount of the awards is \$25,713.04, and the costs and expenses of the proceeding, other than the expenses incurred by the City for expert witnesses, were taxed at the sum of \$1,828.20.

Respectfully yours,
JOHN WHALEN, Corporation Counsel.

—respectfully reports that it appears from the report and order made in said proceedings that the amount of the awards and of the costs and expenses (other than the fees of expert witnesses), as confirmed by the Court, is as follows:

Lands on Academy street, Vermilyea avenue and Kingsbridge road, in the Twelfth Ward, Borough of Manhattan:	
Awards.....	\$25,713 04
Costs and expenses (other than the fees of expert witnesses).....	1,828 20
Total.....	\$27,541 24

Your committee therefore recommends the adoption of the following resolution:

Resolved, That, subject to the approval of the Board of Estimate and Apportionment, the sum of twenty-seven thousand five hundred and forty-one and twenty-four one-hundredths dollars (\$27,541.24) be, and the same hereby is appropriated from the proceeds of Corporate Stock of The City of New York, to be issued by the Comptroller, pursuant to section 48 of The Greater New York Charter, application for the issue of which is hereby made; said sum to be applied in payment of the awards, costs, charges and expenses (other than the expenses incurred by the City for expert witnesses), as confirmed by the Court, in the proceeding for the acquisition of lands on Academy street, Vermilyea avenue and Kingsbridge road, in the Twelfth Ward of the Borough of Manhattan, as a site for school purposes, under the provisions of chapter 191 of the Laws of 1888, chapter 35 of the Laws of 1890, chapters 387 and 890 of the Laws of 1896, and chapter 630 of the Laws of 1897; said sum of twenty-seven thousand five hundred and forty-one and twenty-four one-hundredths dollars (\$27,541.24) to be paid by the said Comptroller out of the proceeds of said Corporate Stock when issued, requisition therefor being hereby made.

A true copy of report and resolution adopted by the Board of Education on August 2, 1899.
A. EMERSON PALMER, Secretary, Board of Education.

And offered the following:

Resolved, That the Board of Estimate and Apportionment hereby approves of the requisition of the Board of Education by resolution adopted August 2, 1899, for the appropriation of twenty-seven thousand five hundred and forty-one dollars and twenty-four cents (\$27,541.24) from the proceeds of Corporate Stock of The City of New York, to be sold pursuant to the provisions of section 48 of the Greater New York Charter, and the ordinances of the Municipal Assembly, approved by the Mayor March 7, 1899, for the purpose of providing means for the payment of awards, etc., in the proceeding for the acquisition of lands on Academy street, Vermilyea avenue and Kingsbridge road, in the Twelfth Ward, Borough of Manhattan, as a site for school purposes, as follows:

Awards.....	\$25,713 04
Costs and expenses (other than the fees of expert witnesses).....	1,828 20
Total.....	\$27,541 24

Which was adopted by the following vote:

Affirmative—The Mayor, Comptroller, Corporation Counsel, President of the Council and President of the Department of Taxes and Assessments—5.

The Comptroller presented the following:

To the Board of Education:

The Committee on Sites to which was referred the following communication:

LAW DEPARTMENT,
OFFICE OF THE CORPORATION COUNSEL,
NEW YORK, July 24, 1899.

Hon. JOSEPH J. LITTLE, President, Board of Education:

SIR—I have transmitted to the Comptroller a certified copy of the report of the Commissioners of Estimate in the matter of acquiring title by the City to certain lands on the northerly side of Thirty-seventh street and the southerly side of Thirty-eighth street, between Second and Third avenues, in the Twenty-first Ward, Borough of Manhattan, for school purposes, together with a certified copy of an order of the Supreme Court, bearing date the 6th day of July, 1899, and filed and entered in the office of the Clerk of the County of New York on the 24th day of July, 1899, confirming said report, and taxing the costs and expenses of the proceeding, other than the expenses incurred by the City for expert witnesses.

The amount of the awards is \$79,900, and the costs and expenses of the proceeding, other than the expenses incurred by the City for expert witnesses, were taxed at the sum of \$2,497.70.

Respectfully yours,
JOHN WHALEN, Corporation Counsel.

—respectfully reports that it appears from the report and order made in said proceedings that the amount of the awards and of the costs and expenses (other than the fees of expert witnesses), as confirmed by the Court, is as follows:

Lands on the northerly side of Thirty-seventh street and the southerly side of Thirty-eighth street, between Second and Third avenues, in the Twenty-first Ward, Borough of Manhattan:	
Awards.....	\$79,900 00
Costs and expenses (other than the fees of expert witnesses).....	2,497 70
Total.....	\$82,397 70

Your Committee therefore recommends the adoption of the following resolution:

Resolved, That, subject to the approval of the Board of Estimate and Apportionment, the sum of eighty-two thousand three hundred and ninety-seven and seventy one-hundredths dollars (\$82,397.70) be and the same hereby is appropriated from the proceeds of Corporate Stock of The City of New York, to be issued by the Comptroller, pursuant to section 48 of the Greater New York Charter, application for the issue of which is hereby made; said sum to be applied in payment of the awards, costs, charges and expenses (other than the expenses incurred by the City for expert witnesses), as confirmed by the Court, in the proceeding for the acquisition of lands on the northerly side of Thirty-seventh street and the southerly side of Thirty-eighth street, between Second and Third avenues, in the Twenty-first Ward of the Borough of Manhattan, as a site for school purposes, under the provisions of chapter 191 of the Laws of 1888, chapter 35 of the Laws of 1890, chapters 387 and 890 of the Laws of 1896 and chapter 630 of the Laws of 1897; said sum of eighty-two thousand three hundred and ninety-seven and seventy one-hundredths dollars (\$82,397.70) to be paid by the said Comptroller out of the proceeds of said Corporate Stock, when issued, requisition therefor being hereby made.

A true copy of report and resolution adopted by the Board of Education at a meeting held on August 2, 1899.

A. EMERSON PALMER, Secretary, Board of Education.

And offered the following:

Resolved, That the Board of Estimate and Apportionment hereby approves of the requisition of the Board of Education, by resolution adopted August 2, 1899, for the appropriation of eighty-two thousand three hundred and ninety-seven dollars and seventy cents (\$82,397.70), from the proceeds of Corporate Stock of The City of New York, to be sold pursuant to the provisions of section 48 of the Greater New York Charter, and the ordinance of the Municipal Assembly, approved by the Mayor, March 7, 1899, for the purpose of providing means for the payment of awards, etc., in the proceeding for the acquisition of lands on the northerly side of Thirty-seventh street and the southerly side of Thirty-eighth street, between Second and Third avenues, in the Twenty-first Ward, Borough of Manhattan, as a site for school purposes, as follows:

Awards.....	\$79,900 00
Costs and expenses (other than the fees of expert witnesses).....	2,497 70
Total.....	\$82,397 70

Which was adopted by the following vote:

Affirmative—The Mayor, Comptroller, Corporation Counsel, President of the Council, and President of the Department of Taxes and Assessments—5.

The Comptroller presented the following:

To the Board of Education:

The Committee on Sites, to which was referred the following communication:

LAW DEPARTMENT,
OFFICE OF THE CORPORATION COUNSEL,
NEW YORK, August 1, 1899.

Hon. JOSEPH J. LITTLE, President of the Board of Education:

SIR—I have transmitted to the Comptroller a certified copy of the report of the Commissioners of Estimate in the matter of acquiring title by the City to certain lands in the block bounded by One Hundred and Sixty-ninth street, Ogden and Merriam avenues, in the Twenty-third Ward, Borough of The Bronx, for school purposes, together with a certified copy of an order of the Supreme Court, bearing date the 28th day of July, 1899, and filed and entered in the office of the Clerk of the County of New York, on the 1st day of August, 1899, confirming said report and taxing the costs and expenses of the proceeding, other than the expenses incurred by the City for special counsel and expert witnesses.

The amount of the awards is \$8,873.50, and the costs and expenses of the proceeding, other than the expenses incurred by the City for special counsel and expert witnesses, were taxed at the sum of \$1,386.82.

Respectfully yours,
THEODORE CONNOLLY, Acting Corporation Counsel.

—respectfully reports that it appears from the report and order made in said proceedings that the amount of the awards and of the costs and expenses (other than the fees of special counsel and expert witnesses), as confirmed by the Court, is as follows:

Lands in the block bounded by One Hundred and Sixty-ninth street, Ogden and Merriam avenues, in the Twenty-third Ward, Borough of The Bronx:	
Awards.....	\$8,873 50
Costs and expenses (other than the fees of special counsel and expert witnesses).....	1,386 82
Total.....	\$10,260 32

Your Committee therefore recommends the adoption of the following resolution:

Resolved, That, subject to the approval of the Board of Estimate and Apportionment, the sum of ten thousand two hundred and sixty dollars and thirty-two cents (\$10,260.32) be and the same hereby is appropriated from the proceeds of Corporate Stock of The City of New York, to be issued by the Comptroller, pursuant to section 48 of the Greater New York Charter, application for the issue of which is hereby made; said sum to be applied in payment of the awards, costs, charge, and expenses (other than the expenses incurred by the City for special counsel and expert witnesses), as confirmed by the Court, in the proceeding for the acquisition of the lands in the block bounded by One Hundred and Sixty-ninth street, Ogden and Merriam avenues, in the Twenty-third Ward of the Borough of The Bronx, as a site for school purposes, under the provisions of chapter 191 of the Laws of 1888, chapter 35 of the Laws of 1890, chapters 387 and 890 of the Laws of 1896, and chapter 630 of the Laws of 1897; said sum of ten thousand two hundred and sixty dollars and thirty-two cents (\$10,260.32) to be paid by the said Comptroller out of the proceeds of said Corporate Stock, when issued, requisition therefor being hereby made.

A true copy of report and resolution adopted by the Board of Education on August 2, 1899.
A. EMERSON PALMER, Secretary, Board of Education.

And offered the following:

Resolved, That the Board of Estimate and Apportionment hereby approves of the requisition of the Board of Education by resolution adopted August 2, 1899, for the appropriation of ten thousand two hundred and sixty dollars and thirty-two cents (\$10,260.32), from the proceeds of Corporate Stock of The City of New York, to be sold pursuant to the provisions of section 48 of the Greater New York Charter and the ordinance of the Municipal Assembly approved by the Mayor March 7, 1899, for the purpose of providing means for the payment of awards, etc., in the proceeding for the acquisition of the lands in the block bounded by One Hundred and Sixty-ninth

street, Ogden and Merriam Avenues, in the Twenty-third Ward, Borough of The Bronx, as a site for school purposes, as follows:

Awards.....	\$8,873 50
Costs and expenses (other than the fees of Special Counsel and Expert Witnesses)...	1,386 82
Total.....	\$10,260 32

Which was adopted by the following vote:
 Affirmative—The Mayor, Comptroller, Corporation Counsel, President of the Council and President of the Department of Taxes and Assessments—5.

The Comptroller presented the following:

To the Board of Education:

The Committee on Sites submits herewith two bills of W. H. Bostwick, City Surveyor, Borough of Richmond, for furnishing seven surveys, maps or plans, etc., during the months of April, May, June and July, 1899, in accordance with resolutions adopted by the Board. Your Committee believes that the charges are reasonable and recommends that the sum of three hundred and eighty dollars (\$380) be appropriated from the proceeds of Corporate Stock of The City of New York for the payment of the bills.

The following resolution is submitted for adoption:

Resolved, That, subject to the approval of the Board of Estimate and Apportionment, the sum of three hundred and eighty dollars (\$380) be and the same is hereby appropriated from the proceeds of Corporate Stock of The City of New York, to be issued by the Comptroller, pursuant to section 48 of The Greater New York Charter, application for the issue of which is hereby made; said sum to be applied in payment of the following bills for surveys, maps or plans, etc., of sites chosen and determined for school purposes in the Borough of Richmond:

W. H. Bostwick, City Surveyor:

April 13, 14 and 15, 1899—For making two similar surveys of school site at Concord; three copies of same with description.....	\$50 00
April 19, 20, 22 and 25, 1899—For making two similar surveys of school site at Kreischerville; three copies of same with description.....	65 00
May 1, 3 and 4, 1899—For making two similar surveys of school site at Green Ridge; three copies of same with description.....	50 00
May 6, 9 and 11, 1899—For making two similar surveys of school site at Rossville; three copies of same with description.....	50 00
May 15, 16, 17 and 19, 1899—For making two similar surveys of school site at Linoleumville; three copies of same with description.....	65 00
Total.....	\$280 00

W. H. Bostwick, City Surveyor:

June 14, 19, 30, and July 1, 1899—For making two similar surveys of school site at Osgood avenue, Stapleton; three copies of same with description..	\$50 00
July 3, 5, 6 and 7, 1899—For making two similar surveys of school site at St. George, New Brighton; three copies of same with description.....	50 00
Total.....	\$100 00

Requisition for said sum of three hundred and eighty dollars (\$380) being hereby made upon the Comptroller.

A true copy of report and resolution adopted by the Board of Education on August 2, 1899.

A. EMERSON PALMER, Secretary, Board of Education.

DEPARTMENT OF FINANCE—CITY OF NEW YORK, }
 August 14, 1899. }

Hon. BIRD S. COLER, Comptroller:

SIR—The Board of Education, by resolution adopted August 2, 1899, appropriated, subject to the approval of the Board of Estimate and Apportionment, the sum of \$380 from the proceeds of Corporate Stock of The City of New York, to be issued by the Comptroller, pursuant to section 48 of the Greater New York Charter, said sum to be applied in payment of the bills of W. H. Bostwick for seven surveys enumerated in the resolution.

The prices for these surveys are reasonable and just, and there is no reason why the appropriation should not be approved by the Board of Estimate and Apportionment.

Respectfully,
 EUG. E. McLEAN, Engineer.

And offered the following:

Resolved, That the Board of Estimate and Apportionment hereby approves of the requisition of the Board of Education by resolution adopted August 2, 1899, for the appropriation of three hundred and eighty dollars (\$380) from the proceeds of Corporate Stock of The City of New York, to be sold pursuant to the provisions of section 48 of the Greater New York Charter, and the ordinance of the Municipal Assembly approved by the Mayor March 7, 1899, for the purpose of providing means for the payment of bills for surveys, maps or plans, etc., of sites chosen and determined for school purposes in the Borough of Richmond, as follows:

W. H. Bostwick, City Surveyor—

1. Two surveys of school site at Concord.....	\$50 00
2. Two surveys of school site at Kreischerville.....	65 00
3. Two surveys of school sites at Green Ridge.....	50 00
4. Two surveys of school site at Rossville.....	50 00
5. Two surveys of school site at Linoleumville.....	65 00
6. Two surveys of school site at Osgood avenue, Stapleton.....	50 00
7. Two surveys of school site at St. George, New Brighton.....	50 00
Total.....	\$380 00

Which was adopted by the following vote:

Affirmative—The Mayor, Comptroller, Corporation Counsel, President of the Council and President of the Department of Taxes and Assessments—5.

The Comptroller presented the following:

To the Board of Education:

The Committee on Finance, to which was referred the report of the Committee on Buildings relative to contract for alterations in and erecting addition to Public School 32, Borough of Queens (Journal, pages 992 to 994), inadvertently awarded to John M. Daly at \$4,499, whose bid upon investigation was found to be \$4,999, and which award should have been made to Wille & Co., the lowest bidders, at \$4,942, respectfully reports that, in view of the amended award, it will be necessary to rescind so much of the report of the Committee on Finance (Journal, pages 992 to 994), as refers to Public School 32, Borough of Queens, and make a new requisition for funds to carry out the proposed contract with Wille & Co.

The following resolutions are submitted for adoption:

Resolved, That so much of the report and resolution attached thereto of the Committee on Finance (Journal, pages 992 to 994) as refers to an award of contract to John M. Daly for four thousand four hundred and ninety-nine dollars for alterations in and erecting addition to Public School 32, Borough of Queens, be and the same is hereby rescinded.

Resolved, That, subject to the approval of the Board of Estimate and Apportionment, the sum of four thousand nine hundred and forty-two dollars (\$4,942) be and the same is hereby appropriated from the proceeds of Corporate Stock of The City of New York, to be issued by the Comptroller pursuant to section 48 of The Greater New York Charter, application for the issue of which is hereby made; said sum to be applied in payment of the contract to be entered into by the Committee on Buildings, for and on behalf of the Board of Education of The City of New York, with Wille & Co., for alterations in and erecting addition to Public School 32, Borough of Queens; requisition for said sum being hereby made upon the Comptroller.

But no part of said appropriation authorized by this resolution to be paid until the Committee on Buildings shall have filed the contract to be entered into by it, for and on behalf of the Board of Education of The City of New York, with the contractors named, to whom the award is hereby made; said contract to be in such form and with such security for the faithful performance of the same as shall be satisfactory to the Committee on Finance, the rules of this Board in regard thereto, and as to the payments to be made on account thereof, to be complied with.

A true copy of report and resolution adopted by the Board of Education on August 2, 1899.

A. EMERSON PALMER, Secretary, Board of Education.

DEPARTMENT OF FINANCE—CITY OF NEW YORK, }
 August 15, 1899. }

Hon. BIRD S. COLER, Comptroller:

SIR—The Board of Education, by resolution adopted August 2, 1899, appropriated, subject to the approval of the Board of Estimate and Apportionment, the sum of \$4,942 from the proceeds

of Corporate Stock of The City of New York, to be issued by the Comptroller pursuant to section 48 of the Greater New York Charter; said sum to be applied in payment of the contract to be entered into by the Committee on Buildings, for and on behalf of the Board of Education, with Wille & Co., for alterations in and erecting addition to Public School 32, Borough of Queens.

As stated in my report of July 22, 1899, this work was duly advertised and three bids were received, but, inadvertently, the bid of John M. Daly was counted as \$4,499, when it actually was \$4,999, and the award was made to him at this supposed bid. His bid being \$4,999 makes the bid of Wille & Co., \$4,942, the lowest, and the Board of Education now awards the contract to this company.

In my said report, in view of this error, I advised that the appropriation of \$12,720, made by the Board of Education by resolution adopted July 19, 1899, be reduced by deducting this erroneous amount, \$4,499, which was done by resolution of the Board of Estimate and Apportionment adopted July 31, 1899, the sum approved being \$8,221.

The error having been thus corrected, no objection can be urged to the approval of the appropriation of the sum of \$4,942.

Respectfully,
 EUG. E. McLEAN, Engineer.

And offered the following:

Resolved, That the Board of Estimate and Apportionment hereby approves of the requisition of the Board of Education by resolution adopted August 2, 1899, for the appropriation of four thousand nine hundred and forty-two dollars (\$4,942) from the proceeds of Corporate Stock of The City of New York, to be sold pursuant to the provisions of section 48 of the Greater New York Charter, and the ordinance of the Municipal Assembly, approved by the Mayor March 7, 1899, for the purpose of providing means for the payment of the contract to be entered into by the Committee on Buildings, for and on behalf of the Board of Education of The City of New York, with Wille Company, for alterations in and erecting addition to Public School 32, Borough of Queens.

Which was adopted by the following vote:
 Affirmative—The Mayor, Comptroller, Corporation Counsel, President of the Council and President of the Department of Taxes and Assessments—5.

The Comptroller presented the following:

To the Board of Education:

The Committee on Finance respectfully reports that at the request of this Board the sum of twenty thousand four hundred and eighty-nine dollars and seventy-two cents (\$20,489.72) was appropriated by the Board of Estimate and Apportionment for libraries for public schools for the present year, applicable to the several boroughs as follows:

Manhattan and The Bronx.....	\$12,566 23
Brooklyn.....	6,871 32
Queens.....	682 75
Richmond.....	369 42
Total.....	\$20,489 72

At the time of presenting the foregoing figures in the Budget for 1899, this Committee also submitted the following statement:

"The figures submitted represent the amount appropriated by the State, and apportioned by the State Superintendent of Public Instruction to the entire City of New York for the year 1898, in order to take advantage of which the laws require that the City should appropriate in addition a similar sum. The apportionment by the State Superintendent of Public Instruction of State Library moneys applicable to the year 1899 will not be made for some time yet. It is therefore impossible to anticipate the exact sum which it is necessary to appropriate under the circumstances. The figures for 1898 are therefore submitted in the belief that they will nearly equal the probable apportionment by the State Superintendent of Public Instruction. If such be the case it will be necessary to request a small transfer in order that the City shall receive the full benefit of the State apportionment."

The sum of twenty-two thousand seven hundred and eighty-two dollars and fifty-four cents (\$22,782.54) has been allowed by the State for the year 1899, applicable to the several boroughs as under:

Manhattan and The Bronx.....	\$13,973 55
Brooklyn.....	7,640 30
Queens.....	758 36
Richmond.....	410 33
Total.....	\$22,782 54

It will therefore be necessary to request transfers to the following extent:

Manhattan and The Bronx.....	\$1,407 32
Brooklyn.....	768 98
Queens.....	75 61
Richmond.....	40 91
Total.....	\$2,292 82

The following resolutions are submitted for adoption:

Resolved, That the Board of Estimate and Apportionment be and it hereby is respectfully requested to transfer the sum of two thousand two hundred and ninety-two dollars and eighty-two cents (\$2,292.82) from the item contained within the Special School Fund for the year 1899, entitled "Supplies," which item admits of transfer therefrom to item also contained within said Special School Fund for the current year, entitled "School Libraries," which item is insufficient for its purposes, as follows:

FROM "SUPPLIES."		TO "SCHOOL LIBRARIES."	
Boroughs.	Amount.	Boroughs.	Amount.
Manhattan and The Bronx.....	\$1,047 32	Manhattan and The Bronx.....	\$1,407 32
Brooklyn.....	768 98	Brooklyn.....	768 98
Queens.....	75 61	Queens.....	75 61
Richmond.....	40 91	Richmond.....	40 91
Total.....	\$2,292 82	Total.....	\$2,292 82

Resolved, That the report and resolution of the Committee on Finance (Journal, pages 765 and 766), relative to the "Public School Library Fund," be and the same are hereby rescinded.

Resolved, That, in the event of the concurrence of the Board of Estimate and Apportionment in the first resolution attached to this report, said Board of Estimate and Apportionment be and it is hereby respectfully requested to transfer the sum of twenty-two thousand seven hundred and eighty-two dollars and fifty-four cents (\$22,782.54), being the aggregate amount required by law to be appropriated by the City for "School Libraries" for the current year, together with the similar sum (\$22,782.54) allowed by the State, and together aggregating forty-five thousand five hundred and sixty-five dollars and eight cents (\$45,565.08), to the Special or Trust Accounts, entitled "Public School Library Funds," in the amounts specified hereinafter, by warrants drawn by the Comptroller, conformable to law:

BOROUGH.	CITY APPROPRIATION.	STATE APPROPRIATION.	TOTAL.
Manhattan and The Bronx.....	\$13,973 55	\$13,973 55	\$27,947 10
Brooklyn.....	7,640 30	7,640 30	15,280 60
Queens.....	758 36	758 36	1,516 72
Richmond.....	410 33	410 33	820 66
Total.....	\$22,782 54	\$22,782 54	\$45,565 08

A true copy of report and resolutions adopted by the Board of Education on August 2, 1899.

A. EMERSON PALMER, Secretary, Board of Education.

NAME.	NUMBER OF CHILDREN.	NUMBER OF DAYS.	RATE.	AMOUNT.
Association for Befriending Children and Young Girls.....	220	6,800	\$2 per week.	\$7,942 86
St. Elizabeth's Industrial School.....	19	495	"	141 43
Total .....	.....	.....	.....	\$47,680 89

Which was adopted by the following vote:
 Affirmative—The Mayor, Comptroller, Corporation Counsel, President of the Council and President of the Department of Taxes and Assessments—5.

The Comptroller offered the following:
 Resolved, That the amounts following be and are hereby appropriated from the "Excise Taxes," under the provisions of section 210, chapter 410, Laws of 1882 (New York City Consolidation Act of 1882); chapters 112 and 225 of the Laws of 1896; chapter 312, Laws of 1897, for the support of children in the month of April, 1899, committed to the institution named, pursuant to law:

NAME.	NUMBER OF CHILDREN.	NUMBER OF DAYS.	RATE.	AMOUNT.
Mission of the Immaculate Virgin.....	798	23,324	\$2 per week.	\$6,595 00

Which was adopted by the following vote:
 Affirmative—The Mayor, Comptroller, Corporation Counsel, President of the Council and President of the Department of Taxes and Assessments—5.

The Comptroller offered the following:
 Resolved, That the amounts following be and are hereby appropriated from the "Excise Taxes," under the provisions of section 210, chapter 410, Laws of 1882 (New York City Consolidation Act of 1882); chapters 112 and 225 of the Laws of 1896; chapter 312, Laws of 1897, for the support of children in the month of March, 1899, committed to the institution named, pursuant to law:

NAME.	NUMBER OF CHILDREN.	NUMBER OF DAYS.	RATE.	AMOUNT.
Mission of the Immaculate Virgin.....	813	24,589	\$2 per week.	\$6,968 43

Which was adopted by the following vote:
 Affirmative—The Mayor, Comptroller, Corporation Counsel, President of the Council and President of the Department of Taxes and Assessments—5.

The Comptroller offered the following:
 Resolved, That the sum of sixteen hundred and twenty-six dollars and fifty-seven cents (\$1,626.57) be and hereby is appropriated from the "Excise Taxes" to the "Home for Fallen and Friendless Girls," for the support of one hundred and sixty-three inmates, in the months of May, June and July, 1899, aggregating three thousand nine hundred and fifty-eight days, at the rate of one hundred and fifty dollars per annum, pursuant to section 208, chapter 410, Laws of 1882 (New York City Consolidation Act of 1882); chapters 112 and 225, Laws of 1896; chapters 312 and 378, Laws of 1897.

Which was adopted by the following vote:
 Affirmative—The Mayor, Comptroller, Corporation Counsel, President of the Council and President of the Department of Taxes and Assessments—5.

The Comptroller offered the following:
 Resolved, That the sum of five hundred and seventy-three dollars and forty-three cents (\$573.43) be and hereby is appropriated from the "Excise Taxes" to "St. Zita's Home for Friendless Women," for the support of eighty-three inmates, in the months of June and July, 1899, aggregating two thousand and seven days, at the rate of two dollars per week, pursuant to section 208, chapter 410, Laws of 1882 (New York City Consolidation Act of 1882); chapters 112 and 225, Laws of 1896; chapters 312 and 378, Laws of 1897.

Which was adopted by the following vote:
 Affirmative—The Mayor, Comptroller, Corporation Counsel, President of the Council and President of the Department of Taxes and Assessments—5.

The Comptroller offered the following:
 Resolved, That the amounts following be and are hereby appropriated from the "Excise Taxes," under the provisions of section 210, chapter 410, Laws of 1882 (New York City Consolidation Act of 1882); chapters 112 and 225 of the Laws of 1896; chapter 312, Laws of 1897, for the support of children in the months of February, March, April and May, 1899, committed to the institution named, pursuant to law:

NAME.	NUMBER OF CHILDREN.	NUMBER OF DAYS.	RATE.	AMOUNT.
American Female Guardian Society and Home for the Friendless.....	524	15,095	\$2 per week.	\$4,312.85

Which was adopted by the following vote:
 Affirmative—The Mayor, Comptroller, Corporation Counsel, President of the Council and President of the Department of Taxes and Assessments—5.

The Comptroller presented the following:

CITY OF NEW YORK,
 FINANCE DEPARTMENT—COMPTROLLER'S OFFICE,
 August 17, 1899.

Hon. BIRD S. COLER, Comptroller:

Sir—I submit herewith for action by the Board of Estimate and Apportionment, pursuant to section 240 of the Greater New York Charter, the following bills for committed children and inmates in institutions in the County of New York, Borough of Brooklyn, for the month of June, 1899, viz.:

St. John's Home.....	\$6,009 00
St. Joseph's Female Orphan Asylum.....	1,958 50
The Orphan Home.....	4,308 25
Sheltering Arms Nursery.....	273 75
House of St. Giles the Cripple.....	281 25
St. Malachy's Home.....	4,598 50
St. Mary's Maternity and Infants' Home.....	816 00
The Convent of the Sisters of Mercy.....	3,068 25
St. Agnes' Home for Destitute Children.....	1,513 00
Brooklyn Industrial School Association and Home for Destitute Children.....	2,042 25
Brooklyn Training School and Home for Young Girls.....	239 75
Brooklyn Howard Colored Orphan Asylum Society.....	382 00
Industrial School Association of Brooklyn, E. D.....	1,973 00
Hebrew Orphan Asylum Society.....	2,276 25
Brooklyn Children's Aid Society.....	280 25
Total.....	\$30,021 00

I hereby certify that the above amounts are justly payable from the Excise Taxes to the aforesaid institutions for the support mentioned in the vouchers submitted; that payment thereof has been authorized by law, and that the amounts stated have not been previously paid.

Respectfully,
 DAN'L B. PHILLIPS, Second Auditor of Accounts.

Correct:
 JOHN HARTJEN, Assistant Clerk of Accounts.

And offered the following:

COUNTY OF KINGS.

Resolved, That the amounts following be and are hereby appropriated from the "Excise Taxes," under the provisions of section 210, chapter 410, Laws of 1882 (New York City Consolidation Act of 1882); chapters 112 and 225 of the Laws of 1896; chapters 312 and 378, Laws of 1897, for the support of children in the month of June, 1899, committed to the institutions named, pursuant to law:

NAME.	NUMBER OF CHILDREN.	NUMBER OF DAYS.	RATE.	AMOUNT.
St. John's Home.....	834	24,036	\$25 per day	\$6,009 00
St. Joseph's Female Orphan Asylum.....	273	7,834	"	1,958 50
The Orphan Home.....	559	17,237	"	4,308 25
Sheltering Arms Nursery.....	38	1,095	"	273 75
House of St. Giles the Cripple.....	40	1,125	"	281 25
St. Malachy's Home.....	630	18,394	"	4,598 50
St. Mary's Maternity and Infants' Home.....	111	3,261	"	816 00
The Convent of the Sisters of Mercy.....	425	12,773	"	3,068 25
St. Agnes' Home for Destitute Children.....	213	6,052	"	1,513 00
Brooklyn Industrial School Association and Home for Destitute Children.....	277	8,169	"	2,042 25
Brooklyn Training School and Home for Young Girls.....	35	959	"	239 75
Brooklyn Howard Colored Orphan Asylum Society.....	56	1,528	"	382 00
Industrial School Association of Brooklyn, E. D.....	277	7,892	"	1,973 00
Hebrew Orphan Asylum Society.....	306	9,205	"	2,276 25
Brooklyn Children's Aid Society.....	46	1,221	"	280 25
Total.....	.....	.....	.....	\$30,021 00

Which was adopted by the following vote:
 Affirmative—The Mayor, Comptroller, Corporation Counsel, President of the Council and President of the Department of Taxes and Assessments—5.

The Comptroller presented the following:

CITY OF NEW YORK,
 FINANCE DEPARTMENT—COMPTROLLER'S OFFICE,
 August 17, 1899.

Hon. BIRD S. COLER, Comptroller:

Sir—I submit herewith for action by the Board of Estimate and Apportionment, pursuant to section 240, Greater New York Charter, the following bills for committed children and inmates in institutions in the County of New York, Borough of Brooklyn, for the month of June, 1899, viz.:

New York Society for the Relief of the Ruptured and Crippled.....	\$71 10
Hebrew Sheltering Guardian Society of New York.....	237 06
The New York Catholic Protectory.....	865 23
Hebrew Infant Asylum of the City of New York.....	56 86
Total.....	\$1,230 25

I hereby certify that the above amounts are justly payable from the "Excise Taxes" to the aforesaid institutions for the support mentioned in the vouchers submitted; that payment thereof has been authorized by law, and that the amounts stated have not been previously paid.

Respectfully,
 DAN'L B. PHILLIPS, Second Auditor of Accounts.

Correct:
 JOHN HARTJEN, Assistant Clerk of Accounts.

And offered the following:

COUNTY OF KINGS.

Resolved, That the amounts following be and are hereby appropriated from the "Excise Taxes," under the provisions of section 210, chapter 410, Laws of 1882 (New York City Consolidation Act of 1882); chapters 112 and 225 of the Laws of 1896; chapters 312 and 378, Laws of 1897, for the support of children in the month of June, 1899, committed to the institutions named, pursuant to law:

NAME.	NUMBER OF CHILDREN.	NUMBER OF DAYS.	RATE.	AMOUNT.
New York Society for the Relief of the Ruptured and Crippled.....	6	173	\$150 per ann.	\$72 10
Hebrew Sheltering Guardian Society of New York.....	32	832	\$104 per ann.	237 06
The New York Catholic Protectory.....	103	2,871	\$110 per ann.	865 23
Hebrew Infant Asylum of the City of New York.....	7	199	\$2 per week.	56 86
Total.....	.....	.....	.....	\$1,230 25

Which was adopted by the following vote:
 Affirmative—The Mayor, Comptroller, Corporation Counsel, President of the Council and President of the Department of Taxes and Assessments—5.

The Comptroller presented the following:

CITY OF NEW YORK—DEPARTMENT OF FINANCE,
 COMPTROLLER'S OFFICE, August 23, 1899.

Hon. BIRD S. COLER, Comptroller, City of New York:

DEAR SIR—I submit herewith for action by the Board of Estimate and Apportionment, pursuant to section 240 of the Greater New York Charter, the following bills for committed children and inmates in institutions for the month of June, 1899:

St. Malachy's Home, June.....	\$37 50
Ottolie Orphan Asylum, June.....	45 00
St. Joseph's Female Orphan Asylum, June.....	67 50
The Orphan Home, June.....	838 00
The Brooklyn Howard Colored Orphan Asylum Society, June.....	45 00
St. John's Home, June.....	158 00
The Temporary Home for Children of Queens County, New York, June.....	240 00
The New York Catholic Protectory, June.....	126 58
The New York Society for the Relief of the Ruptured and Crippled, June.....	12 33

I hereby certify that the above amounts are justly payable from the "Excise Taxes" to the aforesaid institutions, for the support mentioned in the vouchers submitted; that payment thereof has been authorized by law, and that the amounts have not been previously paid.

Respectfully,
 FRANCIS R. CLAIR, Auditor of Accounts, Borough of Queens.

And offered the following:

Resolved, That the amounts following be and are hereby appropriated from the "Excise Taxes," under the provisions of section 210, chapter 410, Laws of 1882 (New York City Consolidation Act of 1882); chapters 112 and 225 of the Laws of 1896; chapters 312 and 378, Laws of

1897, for the support of children in the month of June, 1899, committed to the institutions named, pursuant to law :

NAME.	NUMBER OF CHILDREN.	NUMBER OF DAYS.	RATE.	AMOUNT.
St. Malachy's Home.....	5	150	\$0.25 per day	\$37 50
Ottolie Orphan Asylum.....	6	180	"	45 00
St. Joseph's Female Orphan Asylum.....	9	270	"	67 50
The Orphan Home.....	120	3,354	"	838 50
The Brooklyn Howard Colored Orphan Asylum Society.....	6	180	"	45 00
St. John's Home.....	11	632	"	158 00
The Temporary Home for Children of Queens County, N.Y.....	32	960	"	240 00
The New York Catholic Protectory.....	14	420	\$120 per an.	126 58
The New York Society for the Relief of the Ruptured and Crippled.....	1	30	\$150 per an.	12 33
Total.....				\$1,570 41

Which was adopted by the following vote :
Affirmative—The Mayor, Comptroller, Corporation Counsel, President of the Council and President of the Department of Taxes and Assessments—5.

The Comptroller presented the following :

DEPARTMENT OF PARKS—CITY OF NEW YORK,
THE ARSENAL, CENTRAL PARK,
July 17, 1899.

To the Board of Estimate and Apportionment, The City of New York :

GENTLEMEN—I am directed by President Clausen, Park Commissioner, for the boroughs of Manhattan and Richmond, to request that your Honorable Board will transfer from some available balance the sum of \$1,000, to enable this Department to give a series of free public concerts in Hudson Park, in the Ninth Ward of this Borough. There is a great popular interest in these concerts from which much pleasure and recreation would be derived by the people of the neighborhood in which this new and attractive park is located. Many requests have been made to add this park to the list already included in the schedule of concerts for the present year.

The parks for which music has already been arranged will exhaust the appropriation for the current year, but the expenditure of the additional sum asked for, it is felt, will be fully justified by the results it will give.

The cost of concerts, other than those given in Central Park, is as follows :

Music, including soloist and leader	\$125 00
Calcium lights.....	5 00
Per concert	\$130 00

The concert season, as fixed for the other parks, will now permit of about seven concerts in Hudson Park, which, with the expense of preparation, will require the sum named.

Respectfully,
CLINTON H. SMITH, Assistant Secretary, Park Board.

IN MUNICIPAL ASSEMBLY.

Resolved, That the Board of Estimate and Apportionment be and they are hereby respectfully requested to appropriate sufficient funds to provide for concerts in Hudson Park, Borough of Manhattan, at least once a week for the summer months.

Adopted by the Board of Aldermen July 11, 1899, a majority of all the members elected voting in favor thereof.

Adopted by the Council July 11, 1899, a majority of all the members elected voting in favor thereof.

Received from his Honor the Mayor July 26, 1899, without his approval or disapproval thereof ; therefore, as provided in section 40 of the Greater New York Charter, the same took effect as if he had approved it.

P. J. SCULLY, Clerk.

And offered the following :

Resolved, That the sum of one thousand dollars (\$1,000) be and hereby is transferred from the appropriation made for the year 1899, entitled "Interest on Bonds and Stocks to be Issued after October 10, 1898, and in 1899," the same being in excess of the amount required for the purposes and objects thereof, to the appropriation made to the Department of Parks for the year 1899, entitled "Music, boroughs of Manhattan and The Bronx," the amount of said appropriation being insufficient.

Which was adopted by the following vote :
Affirmative—The Mayor, Comptroller, Corporation Counsel, President of the Council and President of the Department of Taxes and Assessments—5.

A communication was received from the Municipal Assembly requesting an appropriation for a new building on the site of Clinton Market, Spring street.

The Mayor moved that it be referred to the Comptroller.
Which was adopted by the following vote :
Affirmative—The Mayor, Comptroller, Corporation Counsel, President of the Council and President of the Department of Taxes and Assessments—5.

The Mayor moved that this Board do now adjourn to meet on Friday, September 15, 1899, at 1 o'clock P. M.

Which was adopted by the following vote :
Affirmative—The Mayor, Comptroller, Corporation Counsel, President of the Council and President of the Department of Taxes and Assessments—5.

THOS. L. FEITNER, Secretary.

POLICE DEPARTMENT.

POLICE DEPARTMENT OF THE CITY OF NEW YORK,
NO. 300 MULBERRY STREET,
NEW YORK, September 29, 1899.

Supervisor of the City Record :

SIR—The following appointments, resignations, etc., in this Department, from September 22 to date, are forwarded for publication in the CITY RECORD, pursuant to resolution adopted by the Police Board on January 10, 1898 :

Appointed Property Clerk.

Andrew J. Lalor, at \$2,500 per year.

Special Patrolmen Resigned.

Martin Neary.

Special Patrolmen Appointed.

Thomas G. Clarke, for G. Maus.

Carmine Anenchino, for Carroll & Meagher.

Junior Clerks Resigned.

Joseph Flynn (permanent).

George M. Roe (temporary).

Thomas C. Murray (temporary).

Nicholas Knox (temporary).

James H. Jessup (temporary).

Vincent G. Lux (temporary).

Louis P. Jager (temporary).

Paul Sigel (temporary).

Louis Miller (temporary).

Lawrence Farr (temporary).

Temporary Clerks Dropped from Rolls.

Henry Cunningham.

Temporary Clerks Appointed, at \$3 per day.

Charles J. Doran.

Dismissed the Force.

Patrolman John E. Rogan, Twenty-first Precinct.

Edmund F. Longworth.

William H. Walsh.

Respectfully,

WM. H. KIPP, Chief Clerk.

FIRE DEPARTMENT.

TRANSACTIONS FROM SEPTEMBER 11 TO SEPTEMBER 16, 1899, INCLUSIVE.

SEPTEMBER 11, 1899.

COMMUNICATIONS RECEIVED AND DISPOSED OF.

Filed.

From his Honor the Mayor—Notifying the Department that in the estimate for the year 1900 provision should be made to pay the wages of all laborers, workmen and mechanics not less than \$2 per diem, as required by the Labor Law. Notified that provision has been made in the Departmental Estimate as submitted for a full compliance therewith.

From the Department of Finance, Borough of Brooklyn—Calling attention to a discrepancy in dates in a voucher for the payment of the bill of the American Fire Engine Company for furnishing two steam fire engines for the use of the Department in the boroughs of Brooklyn and Queens. Copy of communication forwarded, with voucher, to Deputy Commissioner.

From the Chief of Department—Forwarding, approved, application of Assistant Foreman James A. Campbell, Hook and Ladder 17, Borough of The Bronx, for retirement on half-pay, after more than twenty years' service. Retirement ordered from 8 A. M. September 18, 1899.

2. Transmitting a copy of the following resolutions, which the Heights Taxpayers' Association request be placed on the records of the Department :

"Resolved, That it is the sense of this Association that the proposed engine-house should not be located further north than Burnside avenue ; and be it further

"Resolved, That a committee of three be appointed by the chair to urge this upon the Fire Department."

3. Recommending that the Department of Water Supply be requested to lay a 20-inch Croton water-main in Thomas street, between Broadway and West Broadway, Borough of Manhattan, and connect six 2-way hydrants thereto. Recommendation approved.

From Chief Engineer Volunteer Fire Department, White-stone, Borough of Queens—Asking that the appropriation of said Department for the year 1900 be fixed at \$2,000. Reply communicated.

From George W. Winant & Son—Requesting to be advised whether at the letting on the 20th instant for anthracite coal for use in the apparatus-houses of the boroughs of Manhattan and The Bronx, bids for any free-burning coal other than the kinds called for in the specifications will be considered. Reply communicated.

From the Rapid Addressing Machine Company—Requesting copy of annual report giving individual names and addresses of the members of the Uniformed Force. Reply communicated.

Referred.

From Foreman Engine 2—Reporting insufficient means of escape in case of fire, premises No. 560 West Fifty-second street. To the Department of Buildings.

From Foreman Engine 31—Reporting dangerous condition of rear wall between premises No. 100 Walker street and No. 248 Canal street. To the Department of Buildings.

From the Gleason & Bailey Manufacturing Company—Requesting extension of time from September 19, for the completion of the following contracts, dated June 19, 1899 :

Furnishing two first-size hose wagons, boroughs of Manhattan and The Bronx, and three combination hook and ladder trucks and chemical engines, boroughs of Brooklyn and Queens, 60 days each ; one Dederick Aerial hook and ladder truck, boroughs of Manhattan and The Bronx, 75 days. To the Chief of Department.

From Foreman Engine 31—Reporting an accumulation of combustible material in basement of premises No. 102 Walker street and No. 246 Canal street, in violation of section 770 of the Charter. To the Inspector of Combustibles.

From the Deputy Factory Inspector—Complaining of unprotected tailor's furnace at No. 111 Mangin street and Nos. 334 and 336 Stanton street. To the Fire Marshal.

From Foreman Engine 13—Reporting defective flue at premises Nos. 522 and 524 Broome street. To the Fire Marshal.

SEPTEMBER 12, 1899.

COMMUNICATIONS RECEIVED AND DISPOSED OF.

Filed.

From the Municipal Civil Service Commission—Reporting that the examination requested for promotion of Clerk and of Stenographer and Typewriter will be arranged at an early day.

From the Chief of Department—Respecting the request of S. F. Hayward & Co. for a three-weeks' extension of time from September 27, for the completion of their contract, dated June 27, 1899, for furnishing, for use in the boroughs of Brooklyn and Queens, one Babcock Aerial hook and ladder truck, and recommending that the same be granted. Recommendation approved and application granted, provided the written consent of the sureties is filed in this office that their obligations as such shall in no manner be affected or impaired by reason of the granting of said extension.

From the Fire Marshal, boroughs of Manhattan, The Bronx and Richmond—Report of operations of Bureau for week ending 9th instant.

From the Foreman in charge of the Repair Shops—Respecting the request of the New York Nozzle Company, for a copy of report of test of one of their hose-washing machines in 1898, and reporting that the same was had at the quarters of Engine 65, the commanding officer of which forwarded a report of the result to the Chief of Department. Said company notified accordingly.

From Foreman Engine 49—Reporting loss of patrol badge No. 743 by Fireman 1st Grade William F. McGlone of his command. Usual fine imposed.

From Francis J. McLoughlin, attorney—Requesting the present address of Assistant Foreman John F. McAree, Borough of Manhattan. Reply communicated.

From C. P. Braitsch—Concerning his complaint of 31st ultimo of alleged overcrowding of aisles at Keith's Theatre, Borough of Manhattan. Notified that the matter is under investigation by the Chief of Department, and that when completed a copy of report will be forwarded to him.

Referred.

From Foreman Engine 33—Reporting violation of the law relating to equipment for fire protection at St. Barnabas House, Nos. 302 and 304 Mulberry street, and at Florence Crittenton Mission, Nos. 21 and 23 Bleeker street. To the Assistant Corporation Counsel, Bureau for the Recovery of Penalties.

From the Department of Public Buildings, Lighting and Supplies—Granting permission to take up pavement and excavate for electrical subway from manhole Forty-second street and Fifth avenue to northeast corner, and from manhole Fifty-eighth street and Park avenue to northeast corner. To the Chief of Department.

From Foreman Engine 1—Reporting defective flue premises No. 211 West Twenty-eighth street. To the Fire Marshal.

From Van Tassel & Kearney, auctioneers—Transmitting check for \$126, net proceeds of sale on 8th instant, of four condemned horses. To the Bookkeeper with directions to place same to the credit of the Relief Fund.

SEPTEMBER 13, 1899.

COMMUNICATIONS RECEIVED AND DISPOSED OF.

Filed.

From his Honor the Mayor—

1st. Copy of communication from Journeymen Horseshoers Union No. 1, respecting the work of horseshoeing for the Department. Reply communicated.

2d. Inclosing a notice of the incorporation of Columbia Hook and Ladder Co. No. 5, Rosebank, Borough of Queens, to which his approval has been requested, for the attention of the Department. Reply communicated.

From the Chief of Department—Respecting the application of the Gleason & Bailey Manufacturing Company, requesting extension of time from September 19, for the completion of the following contracts, dated June 19, 1899 :
Furnishing two first-size hose wagons, boroughs of Manhattan and The Bronx, and three combination hook and ladder truck and chemical engines, boroughs of Brooklyn and Queens, sixty days each ; one Dederick Aerial hook and ladder truck, boroughs of Manhattan and The Bronx, seventy-five days, and recommending that the same be granted. Recommendation approved and application granted, provided the written consent of the sureties is filed in this office, that their obligations as such shall in no manner be affected or impaired by reason of the granting of said extension.

2. Forwarding, approved report of medical officers, recommending that Assistant Foreman Henry Schuck, Engine 52, Borough of The Bronx, be retired from all services for total permanent disability. Recommendation approved and retirement ordered on half pay from 18th instant.

From Willard A. Mitchell, attorney—Requesting copy of the rules relating to the equipment of hotels for fire protection. Reply communicated.

Referred.

From his Honor, the Mayor—Transmitting complaint from Abram S. Post of the erection of a high board fence south side of his premises No. 120 First place, Borough of Brooklyn. To the Department of Buildings. Copy of complaint forwarded Department of Health.

From the Assistant Corporation Counsel, Bureau for the Recovery of Penalties—Requesting reinspection of the following premises in regard to compliance with the law requiring equipment for fire protection :

Nos. 4 and 6 West Nineteenth street, Hardman Hall.
Northeast corner Fifth avenue and Sixty-third street, Progress Club.

No. 80 Bowery, Vrenner, Kerbel & Messinger, proprietors.
 Nos. 1457 to 1461 Broadway, Hotel Riveis.
 To the Chief of Department—
 From the New York Telephone Company—Requesting permission to attach two wires to four
 teen department poles on Olin avenue, from Webster avenue to Reservoir avenue, Borough of
 The Bronx. To the Chief of Department.
 From the Peter Barrett Manufacturing Company—Requesting a six weeks' extension of time
 from September 19 for the completion of their contract dated June 19, 1899, for furnishing
 six first-size hose wagons for use in the boroughs of Brooklyn and Queens. To the Chief of
 Department.
 From Alphonse Sperlza—Calling attention to a system devised by him for rescuing people from
 high buildings in the event of fire. To the Chief of Department.
 From Foreman Engine 37, Borough of Manhattan—Reporting death, on 12th instant, of
 retired Engineer Henry Blessing. To the Secretary of the Relief Fund.

SEPTEMBER 14, 1899.

COMMUNICATIONS RECEIVED AND DISPOSED OF.

Filed.

From the Chief of Department—
 1. Respecting the request of the F. D. Potter Company for a trial on one of the fire-boats of
 their mesh separator and superheater and recommending that it be granted, the same to be placed
 on the boilers of fire-boat "The New Yorker" (Engine 57), for a period of ninety days, without
 expense to the Department. Recommendation approved and said company notified.
 2. Recommending that application be made to the Department of Parks for permission to
 open the street on Cathedral parkway for the purpose of placing additional subsidiary ducts at the
 following points:
 (1) Seventh avenue, from manhole to post northwest corner.
 (2) Lenox avenue, from post northeast corner to service-box foot of said post.
 Recommendation approved.
 3. Recommending that the silver watch found in the area at quarters of Engine 17 be for-
 warded to the Police Department for delivery to the owner, should he be found. Recommendation
 approved.
 From the Assistant Corporation Counsel, Bureau for the Recovery of Penalties—Requesting
 reinspection of the following premises in regard to compliance with the law requiring equipment
 for fire protection:
 Nos. 108 and 108½ Bowery, Annie Flynn, proprietor.
 No. 332 East Twenty-third street, Frederick Meyer, proprietor.
 No. 114 Park row, Crook's Hotel.
 Broadway, between Sixty-sixth and Sixty-seventh streets, Sagamore Hotel.
 To the Chief of Department.
 From I. Kleinberger—Complaining of the loss of a lady's coat during fire at his premises,
 Broadway and Thirty-seventh street, on the morning of the 12th instant. To the Chief of
 Department.
 From T. L. Moore—Commending the promptness and good judgment displayed by Captain
 Alexander D. Aiken, Engine 55, Borough of Manhattan, on the occasion of a fire in an electric
 car on the Brooklyn Elevated Railroad, on 10th instant. To the Chief of Department.
 From Robert Kerr—Concerning the establishment of telegraphic communication between his
 premises, No. 86 Bowery, and Department Headquarters. To the Chief of Department.
 From Foreman Engine 10—Reporting chimney fire at No. 21 Beaver street. To the Inspector
 of Combustibles.
 From Foreman Engine 31—Reporting chimney fire at No. 191 Worth street. To the
 Inspector of Combustibles.
 From Assistant Foreman Engine 39—Reporting chimney fire at No. 108 East Sixtieth street.
 To the Inspector of Combustibles.
 From Charles W. Jenkins—Complaining of the throwing of lighted cigar stumps and matches
 from the upper windows of premises No. 1307 Broadway, causing the awning over the entrance to
 his store on the ground floor to catch fire. To the Fire Marshal.
 From Cyrille Carreau—Respecting alleged fire at No. 804 Seventh avenue and the amount of
 insurance on the property. To the Fire Marshal.

EXPENDITURES AUTHORIZED.

Boroughs of Manhattan and The Bronx.

Ash and manure cans.....	\$400 25
Feather dusters.....	228 00
Supplies.....	600 00
Supplies.....	211 50
Supplies.....	649 00
Supplies.....	710 00
Hardware, steamfittings, etc.....	250 00
Repairs to ladders, rubber tires, springs, nickel plating, etc.....	250 00
Four horses.....	800 00

Boroughs of Brooklyn and Queens.

(With the approval of the Deputy Commissioner.)	
Incidental expenses, Bureau of Combustibles, quarter ending December 31, 1899....	\$200 00
Repairs to boiler, fire-boat "Seih Low".....	245 83
Repairs to wagon tops, cushions, etc.....	300 00

SEPTEMBER 15, 1899.

COMMUNICATIONS RECEIVED AND DISPOSED OF.

Filed.

From the Department of Finance—Reporting that the Comptroller's certificate has been
 indorsed upon the contract of Bacon & Co. for furnishing anthracite coal for use in the boroughs
 of Brooklyn and Queens, and that the same is now a valid contract. Certificate ordered attached
 to contract.
 From the Deputy Commissioner—Forwarding application from the President of Queens Hook
 and Ladder 1, Borough of Queens, asking an allowance for supplies and maintenance for the year
 1900. Requested to obtain from all the companies in the Borough of Queens entitled to an appropria-
 tion pursuant to the provisions of chapter 281, Laws of 1899, their estimates of expenses for
 ensuing year for transmission to the Board of Estimate and Apportionment in a supplemental
 budget.
 From the Foreman in charge of Repair Shops—Reporting receipt from the Akron Rubber
 Company of 2,500 feet of 2½-inch fire-hose for use in the Borough of Richmond.
 From Roosevelt & Kobbé, attorneys—Requesting a thirty days' extension of time to complete
 the work of establishing telegraphic communication between the Home for Incurables and these
 Headquarters. Application granted.
 From John Delahunty, attorney—Suggesting the propriety of asking the Municipal Civil
 Service Commission to restore to their positions as Assistant Fire Marshals the following individuals
 who were claimed to occupy these positions under temporary appointment:
 Borough of Manhattan—George E. McQuaid, Albert W. Orr, David P. Chamberlain, Thomas
 B. McGuire and Andrew Govan.
 Borough of The Bronx—John J. Clarke.
 Borough of Richmond—James H. Lestrangle.
 Boroughs of Brooklyn and Queens—James Comisky, Patrick S. Haggerty.
 Copy forwarded said Commission, with request that the Department be authorized to make
 permanent the above appointments.

Referred.

From the Department of Health (Sanitary Inspector)—Reporting that the house No. 641
 Eagle avenue, Borough of The Bronx, is not provided with fire-escapes. To the Department of
 Buildings.
 From the Protestant Episcopal City Mission Society (St. Barnabas House) and the Florence
 Crittenton Mission—Requesting extension of time in which to establish telegraphic communication
 between said institutions and these Headquarters. To the Chief of Department.
 From W. Stebbins Smith, attorney—Concerning the removal of telegraph wires passing over
 private property, west side Brook avenue, between One Hundred and Sixty-third and One Hun-
 dred and Sixty-fourth streets, Borough of The Bronx. To the Chief of Department.

TRIAL.

SEPTEMBER 16, 1899.

Boroughs of Brooklyn and Queens.

Assistant Foreman Martin Corcoran, Engine 44 (detailed to Hook and Ladder 16), case
 adjourned on 24th ultimo and 7th instant. "Absence without leave" (3 charges) and
 "disobedience or orders." Fined five days' pay each on the charges of absence without leave,
 and ten days' pay on the charge of disobedience of orders; twenty-five days' pay in all.

BOROUGHS OF BROOKLYN AND QUEENS.

COMMUNICATIONS RECEIVED AND DISPOSED OF.

Filed.

From the Deputy Chief of Department in charge—Concerning obstruction of fire escapes at
 No. 105 Luqueer street. Foreman Engine 2 notified.
 From the Fire Marshal—Report of fires week ending 16th instant.
 From Cashier in charge Bureau of Combustibles—Reporting result of investigation of
 complaint of Thomas F. Doyle, No. 69 Sixth street, Long Island City, of storage of combustibles
 on said premises.
 From William Smyer—Praising the services of the Uniformed Force at fire No. 20 Lee
 avenue, on 9th instant.
 From Ashley, Emley & Rubino, attorneys—Concerning claim of Hempstead Gas & Electric
 Light Company against the Rockaway Beach Volunteer Fire Department. Reply communicated.

Referred.

From Hugh McDevitt, No. 512 Sixteenth street—Complaining of scarcity of the water supply
 in his neighborhood. To the Department of Water Supply.

AUGUSTUS T. DOCHARTY, Secretary.

MUNICIPAL CIVIL SERVICE COMMISSION.

MUNICIPAL CIVIL SERVICE COMMISSION OF THE CITY OF NEW YORK,
 NEW CRIMINAL COURT BUILDING,
 CENTRE, ELM, FRANKLIN AND WHITE STREETS,
 NEW YORK, September 28, 1899.

Supervisor of the City Record:

DEAR SIR—In accordance with the requirements of section 284 of the Charter, I herewith
 transmit to you for publication in the CITY RECORD of October 2, a list of applications
 received since September 21 for appointment to the position of Patrolman.

Respectfully yours,
 LEE PHILLIPS, Secretary.

Patrolman.

NAME.	ADDRESS.	OCCUPATION.
Dennis D. Dinneen.....	2167 Fifth avenue, Manhattan Borough.....	Driver.
John Miller.....	187 West One Hundredth street, Manhattan Borough...	Coachman.
John M. Delaney.....	24 Amsterdam avenue, Manhattan Borough.....	Driver.
William J. Buckley.....	437 West Thirty-fourth street, Manhattan Borough....	Plumber.
John Campbell.....	108 Prospect street, Brooklyn Borough.....	Driver.
William B. Long.....	257 West Sixty-eighth street, Manhattan Borough.....	Vender.
James Steinback.....	257 Hudson street, Manhattan Borough.....	Porter.
Philip A. Hines.....	{ 282 West One Hundred and Fifteenth street, Man- } { hattan Borough..... }	Driver.
Walter L. Drummond.....	140 West Twenty-eighth street, Manhattan Borough....	"
Joseph McGrotty.....	233 Van Brunt street, Brooklyn Borough.....	Machinist.
William E. Kelly.....	Albany avenue, Kingsbridge, Bronx Borough.....	Boat builder.
Peter McBride.....	54 Broome street, Manhattan Borough.....	Elevator operator.
Thomas H. Phillips.....	{ 603 West One Hundred and Eleventh street, Manhat- } { tan Borough..... }	Clerk.
George C. Munz.....	{ Mulberry avenue and Birch street, Corona, Queens } { Borough..... }	Salesman.
Daniel Kraft.....	Farmingdale, N. Y.....	Mason.
John J. Mulrain.....	241 North Sixth street, Brooklyn Borough.....	Driver.
Isidore Silverstein.....	155 Park row, Manhattan Borough.....	Porter.
Charles A. Wheelwright..	Rockaway Beach, Queens Borough.....	Painter.
Thomas Hart.....	{ No. 1 Caroline street, West New Brighton, Richmond } { Borough..... }	Motorman.
John Feehan.....	No. 176 East Eighty-seventh street, Manhattan Borough	"
Henry G. G. Lenz.....	No. 103 Throop avenue, Brooklyn Borough.....	Brass-turner.
William W. Hesler.....	111 Division avenue, Brooklyn Borough.....	Lineman.
John Fitzsimmons.....	308 Lorimer street, Brooklyn Borough.....	Teamster.
James Joseph Skehan.....	House of Refuge, Manhattan Borough.....	Assistant Overseer.
Louis Ross.....	73 Mulberry street, Manhattan Borough.....	Driver.
Leonard J. Sovenson.....	749 Third avenue, Brooklyn Borough.....	Plumber.
William T. Foerster.....	268 Hooper street, Brooklyn Borough.....	Driver.
Charles E. Sackmann.....	No. 110 Arlington avenue, Brooklyn Borough.....	Electrician.
John J. L. Egan, Jr.....	{ No. 62 Pearl street, Long Island City, Queens } { Borough..... }	Carpet helper.

BOARDS OF LOCAL IMPROVEMENTS.

FIRST DISTRICT, BOROUGH OF RICHMOND.

The Local Board, First District, Borough of Richmond, The City of New York, met at the
 Borough Office in the First National Bank Building, at St. George, in said borough, on Tuesday,
 September 5, 1899, at 10 o'clock in the forenoon.

The roll was called and the following members were present and answered to their names:
 Councilman O'Grady and President Cromwell.

The President stated that he had received communications from Councilman Bodine and
 Alderman Vaughan stating that they were unable to be present at the meeting of the Local Board
 because of their attendance at the encampment of the Grand Army of the Republic.

The minutes of the meeting of July 27, 1899, were duly approved.
 Letter from Alfred M. Downes, Secretary to the Mayor, dated August 22, 1899, and stating
 that the matter of the general map or plan of the Borough of Richmond would be called to the
 attention of the Mayor, when he resumed his official duties on September 1, 1899, was read and
 ordered on file.

The following resolution was offered by Councilman O'Grady and unanimously adopted:
 Resolved, That the Local Board, First District, Borough of Richmond, The City of New
 York, hereby recommends to the Board of Public Improvements that proceedings be initiated for
 the construction of a sewer in that part of Westervelt avenue in the First Ward of the borough
 lying between Brook street and First avenue in said Ward.

The following resolution was offered by President Cromwell and unanimously adopted:
 Resolved, That the Local Board, First District, Borough of Richmond, The City of New
 York, hereby recommends to the Board of Public Improvements that proceedings be initiated for
 the macadamizing of Trossach road in the Second Ward of the borough.

On the recommendation of Mr. G. F. McCoy and on motion of Councilman O'Grady the matter
 of petition No. 47 was laid over.

Three communications from the Staten Island Midland Railroad Company, dated the 2d day
 of September, 1899, asking for permission to construct certain crossings and switches and double
 tracks in the borough were read and the consideration thereof laid over until the next meeting.

On motion, it was voted that the Secretary be instructed to invite the president of the Staten
 Island Midland Railroad Company or his representative to be present at said meeting.

On motion, the meeting adjourned.

ALBERT E. HADLOCK, Secretary.

DEPARTMENT OF SEWERS.

DEPARTMENT OF SEWERS—COMMISSIONER'S OFFICE, September 25, 1899.

Supervisor of the City Record:

DEAR SIR—In accordance with section 1546, chapter 378, Laws of 1897, I herewith transmit, for publication in the CITY RECORD, a statement of the transactions of the Department of Sewers for the week ending September 16, 1899.

JAS. KANE, Commissioner of Sewers.

Table with columns: NUMBER OF, AMOUNT, Appropriations, Funds. Rows include: Moneys Received, For sewer permits, Number of permits issued, For new sewer connections, For old sewer connections (repairs), For other purposes, Requisition drawn on Comptroller, Linear feet of sewer built, Number of basins built, Linear feet of sewer cleaned, Number of basins cleaned, Linear feet of sewer examined, Number of basins examined, Number of basins repaired, Linear feet of sewer repaired, Number of basin heads set, Number of basin heads reset, Number of manhole heads and covers set, Number of manhole heads and covers reset, Square yards of pavement relaid, Number of basin hoods put in, Linear feet of pipe culvert laid, Number of basin covers put on, Linear feet culverts, drains and ditches repaired and cleaned, Number of manholes built, Number of manhole covers put on, Linear feet of box-drains laid and built, Cubic feet of brickwork built, Number of basin grates put in, Linear feet of pipe sewer relieved, Number of bulkheads built in sewer, Number of manhole catch-pans cleaned, Cubic feet of excavating and filling culverts, drains, etc, Loads removed from sewers, basins, etc.

LABORING FORCE EMPLOYED DURING THE WEEK.

Table with columns: Position, Number. Rows include: Inspectors of Sewers and Basins, Inspector of Pipe Laying, Inspectors of Construction, Inspectors of Sewer Connections, Foremen, Assistant Foremen, Firemen, Mechanics, Laborers, Horses and Carts.

APPOINTMENTS.

Borough of Manhattan.

2 Laborers, at \$2.25 per day.

APPROVED PAPERS

No. 870.

Resolved, That permission be and the same is hereby given to Messrs. Thompson and Palmer, a corporation duly organized under the laws of the State of New York, to regulate, grade, set curb-stones and flag the sidewalk, four feet in width, in East One Hundred and Sixty-fourth street, between Prospect and Stebbins avenues, in the Borough of The Bronx, although said East One Hundred and Sixty-fourth street has not yet been named by the proper authority, the work to be done at their own expense, under the direction of the Commissioner of Highways.

Adopted by the Council, August 15, 1899.

Adopted by the Board of Aldermen, September 5, 1899.

Received from his Honor the Mayor, September 20, 1899, without his approval or disapproval thereof; therefore, as provided in section 40 of the Greater New York Charter, the same took effect as if he had approved it.

No. 872.

Resolved, That the Commissioner of Public Buildings, Lighting and Supplies be and he hereby is requested to provide and furnish room in the lobby of the County Court-house with coat and hat racks, etc., for the use of lawyers and others who may have business in the building, providing that no expense be incurred by the City.

Adopted by the Council, September 5, 1899.

Adopted by the Board of Aldermen, September 5, 1899.

Received from his Honor the Mayor, September 20, 1899, without his approval or disapproval thereof; therefore, as provided in section 40 of the Greater New York Charter, the same took effect as if he had approved it.

THE REGISTER.

REGISTER'S OFFICE, HALL OF RECORDS, COUNTY OF NEW YORK, September 28, 1899.

Supervisor of the City Record:

DEAR SIR—The following changes will occur in the pay-rolls of the Register's office, to take effect from October 1, 1899:

Anthony W. Miller, salary from \$1,000 to \$1,200 per annum.

John F. Prendergast, salary from \$1,300 to \$1,512 per annum.

Joseph A. Quinn, salary from \$1,000 to \$1,060 per annum.

John W. Burns, salary from \$1,000 to \$1,120 per annum.

Eugene J. Reilly, salary from \$1,600 to \$1,800 per annum.

John W. Gerety, salary from \$1,000 to \$1,012 per annum.

John J. Hassett, salary from \$1,000 to \$1,012 per annum.

Charles E. Murray, salary from \$1,200 to \$1,300 per annum.

James W. Hamilton, salary from \$1,300 to \$1,400 per annum.

George Brennan, salary from \$1,900 to \$2,000 per annum.

Edward J. Keech, salary from \$1,900 to \$2,000 per annum.

David F. O'Connor, salary from \$1,900 to \$2,000 per annum.

Jürgen Johannsen, salary from \$2,000 to \$2,012 per annum.

Philip Fitzgibbon, title changed from Watchman to that of Clerk, at same salary.

Yours truly,

ISAAC FROMME,

Register.

DEPARTMENT OF BRIDGES.

DEPARTMENT OF BRIDGES, CITY OF NEW YORK, COMMISSIONER'S OFFICE, PARK ROW BUILDING, MANHATTAN, NEW YORK CITY, N. Y., September 27, 1899.

Supervisor of the City Record:

SIR—You are hereby notified that the salary of George R. Ferguson, No. 477 Decatur street, Brooklyn, Assistant Engineer in the main office of this Department, has been fixed at \$2,500 per annum, to date from October 1, 1899, payable from accounts, as follows, viz.: "Salaries—General Administration"..... \$2,000 00 "Fund provided for Preliminary Expenses for Constructing Bridge over the East River, between the boroughs of Manhattan and Brooklyn"..... 500 00 \$2,500 00

Respectfully, JOHN L. SHEA, Commissioner of Bridges.

OFFICIAL DIRECTORY.

STATEMENT OF THE HOURS DURING which the Public Offices in the City are open for business, and at which the Courts regularly open and adjourn, as well as of the places where such offices are kept and such Courts are held; together with the heads of Departments and Courts:

EXECUTIVE DEPARTMENT.

Mayor's Office.

No. 6 City Hall 9 A. M. to 4 P. M.; Saturdays, 9 A. M. to 12 M. ROBERT A. VAN WYCK, Mayor ALFRED M. DOWNES, Private Secretary.

Bureau of Licenses.

9 A. M. to 4 P. M.; Saturdays, 9 A. M. to 12 M. DAVID J. ROCHER, Chief of Bureau Principal Office, Room 1, City Hall. GEORGE W. BROWN, Jr., Deputy Chief in Boroughs of Manhattan and The Bronx. Branch Office, Room 2, Borough Hall, Brooklyn; WILLIAM H. JORDAN, Deputy Chief in Borough of Brooklyn. Branch Office, "Richmond Building," New Brighton, S. I.; WILLIAM H. McCABE, Deputy Chief in Borough of Richmond. Branch Office, "Hackett Building," Long Island City; PETER FLANAGAN, Deputy Chief in Borough of Queens.

THE CITY RECORD OFFICE,

And Bureau of Printing, Stationery and Blank Books. No. 2 City Hall, 9 A. M. to 4 P. M., Saturday, 9 A. M. to 12 M. WILLIAM A. BUTLER, Supervisor; SOLON BERRICK, Deputy Supervisor; THOMAS C. COWELL, Deputy Supervisor and Accountant.

BOARD OF ESTIMATE AND APPORTIONMENT.

The MAYOR, Chairman; THOMAS L. FEITNER (President, Department of Taxes and Assessments), Secretary; the COMPTROLLER, PRESIDENT OF THE COUNCIL, and the CORPORATION COUNSEL, Members; CHARLES V. ADEB, Clerk. Office of Clerk, Department of Taxes and Assessments, Stewart Building.

COMMISSIONERS OF THE SINKING FUND.

The MAYOR, Chairman; BIRD S. COLER, Comptroller; PATRICK KERNAN, Chamberlain; RANDOLPH GUGGENHEIMER, President of the Council, and ROBERT MUIR, Chairman, Finance Committee, Board of Aldermen, Members. EDGAR J. LEVY, Secretary. Office of Secretary, Room No. 11, Stewart Building.

BOARD OF ARMY COMMISSIONERS

The MAYOR, Chairman; PRESIDENT OF DEPARTMENT OF TAXES AND ASSESSMENTS, Secretary; HENRY S. KEARNEY, McCOSKRY BUTT and JAMES MCLEER, Commissioners. Address THOMAS L. FEITNER, Stewart Building. Office hours, 9 A. M. to 4 P. M.; Saturdays, 9 A. M. to 12 M.

MUNICIPAL ASSEMBLY.

THE COUNCIL.

RANDOLPH GUGGENHEIMER, President of the Council. P. J. SCULLY, City Clerk. Clerk's office open from 10 A. M. to 4 P. M.; Saturdays, 10 A. M. to 12 M.

BOARD OF ALDERMEN.

THOMAS F. WOODS, President. MICHAEL F. BLAKE, Clerk.

COMMISSIONERS OF ACCOUNTS.

Rooms 114 and 115 Stewart Building, 9 A. M. to 4 P. M. JOHN C. HERTLE and EDWARD OWEN, Commissioners.

BOROUGH PRESIDENTS.

Borough of Manhattan.

Office of the President of the Borough of Manhattan, Nos. 10, 11 and 12 City Hall. 9 A. M. to 4 P. M.; Saturdays, 9 A. M. to 12 M. JAMES J. COOGAN, President. IRA EDGAR RIDER, Secretary.

Borough of The Bronx.

Office of the President of the Borough of The Bronx, corner Third avenue and One Hundred and Seventy-seventh street. 9 A. M. to 4 P. M.; Saturdays, 9 A. M. to 12 M. LOUIS F. HOFFEN, President.

Borough of Brooklyn.

President's Office, No. 1 Borough Hall. 9 A. M. to 4 P. M.; Saturdays, 9 A. M. to 12 M. EDWARD M. GROUT, President.

Borough of Queens.

FREDERICK BOWLEY, President. Office, Long Island City. 9 A. M. until 4 P. M.; Saturdays, from 9 A. M. until 12 M.

Borough of Richmond.

GEORGE CROWWELL, President. Office of the President, First National Bank Building, New Brighton; 9 A. M. to 4 P. M.; Saturdays, 9 A. M. to 12 M.

PUBLIC ADMINISTRATOR.

No. 110 Nassau street, 9 A. M. to 4 P. M. WILLIAM M. HORS, Public Administrator.

PUBLIC ADMINISTRATOR, KINGS COUNTY.

No. 140 Montague street, Brooklyn, 9 A. M. to 5 P. M., except Saturdays in June, July and August, 9 A. M. to 1 P. M. WM. B. DAVENPORT, Public Administrator.

AQUEDUCT COMMISSIONERS.

Room 209 Stewart Building, 5th floor, 9 A. M. to 4 P. M. JOHN J. RYAN, MAURICE J. POWER, WILLIAM H. TEN EYCK, JOHN P. WINDOLPH and THE MAYOR, and COMPTROLLER, Commissioners; HARRY W. WALKER, Secretary, A. FRYE, Chief Engineer.

DEPARTMENT OF FINANCE.

Stewart Building, Chambers street and Broadway, 9 A. M. to 4 P. M. BIRD S. COLER, Comptroller. MICHAEL T. DALY, EDGAR J. LEVY, Deputy Comptrollers.

Auditing Bureau.

JOHN F. GOULDSBURY, First Auditor of Accounts, Borough of Manhattan. EDWARD J. CONNELL, Auditor of Accounts, Borough of The Bronx. WILLIAM MCKINNY, First Auditor of Accounts, Borough of Brooklyn. FRANCIS R. CLAIR, Auditor of Accounts, Borough of Queens. WALTER H. HOLT, Auditor of Accounts, Borough of Richmond.

Bureau for the Collection of Assessments and Arrears.

EDWARD GILON, Collector of Assessments and Arrears. JOHN KELLEHER, Deputy Collector of Assessments and Arrears, Borough of Manhattan. JAMES E. STANFORD, Deputy Collector of Assessments and Arrears, Borough of The Bronx. MICHAEL O'KEEFE, Deputy Collector of Assessments and Arrears, Borough of Brooklyn. JOHN F. ROGERS, Deputy Collector of Assessments and Arrears, Borough of Queens. GEORGE BRAND, Deputy Collector of Assessments and Arrears, Borough of Richmond.

Bureau for the Collection of Taxes.

DAVID F. AUSTERN, Receiver of Taxes. JOHN J. McDONOUGH, Deputy Receiver of Taxes, Borough of Manhattan. JOHN B. UNDERHILL, Deputy Receiver of Taxes, Borough of The Bronx. JAMES B. BOUCK, Deputy Receiver of Taxes, Borough of Brooklyn. FREDERICK W. BLACKWENN, Deputy Receiver of Taxes, Borough of Queens. MATTHEW S. LULLY, Deputy Receiver of Taxes, Borough of Richmond.

Bureau for the Collection of City Revenue and of Markets.

DAVID O'BRIEN, Collector of City Revenue and Superintendent of Markets. ALEXANDER MEKIM, Clerk of Markets.

Bureau of the City Chamberlain.

PATRICK KERNAN, City Chamberlain. JOHN H. CAMPBELL, Deputy Chamberlain.

Office of the City Paymaster.

No. 83 Chambers street and No. 65 Reade street JOHN H. TIMMEPMAN, City Paymaster.

BOARD OF PUBLIC IMPROVEMENTS.

Nos. 13 to 21 Park Row, 18th floor, 9 A. M. to 4 P. M. Saturdays, 9 A. M. to 12 M. MAURICE F. HOLAHAN, President. JOHN H. MOONEY, Secretary.

Department of Highways.

Nos. 13 to 21 Park Row, 9 A. M. to 4 P. M. JAMES P. KRATING, Commissioner of Highways. WILLIAM N. SHANNON, Deputy for Manhattan. THOMAS R. FARRELL, Deputy for Brooklyn. JAMES H. MALONEY, Deputy for Bronx. JOHN P. MADDEN, Deputy for Queens. HENRY P. MORRISON, Deputy and Chief Engineer for Richmond. Office, "Richmond Building," corner Richmond Terrace and York avenue, New Brighton, S. I.

Department of Sewers.

Nos. 13 to 21 Park Row, 9 A. M. to 4 P. M. JAMES KANE, Commissioner of Sewers. MATTHEW F. DONOHUE, Deputy for Manhattan. THOMAS J. BYRNE, Deputy for Bronx. WILLIAM BYRNAN, Deputy for Brooklyn. MATTHEW J. GOLDNER, Deputy Commissioner Sewers, Borough of Queens. HENRY P. MORRISON, Deputy Commissioner and Chief Engineer of Sewers, Borough of Richmond. Office, "Richmond Building," corner Richmond Terrace and York avenue, New Brighton, S. I.

Department of Bridges.

Nos. 13 to 21 Park Row, 9 A. M. to 4 P. M.; Saturdays, 9 A. M. to 12 M. JOHN L. SHEA, Commissioner. THOMAS H. YORK, Deputy. SAMUEL R. PROBACCO, Chief Engineer. MATTHEW H. MOORE, Deputy for Bronx. HARRY BEAM, Deputy for Brooklyn. JOHN E. BACKUS, Deputy for Queens.

Department of Water Supply.

Nos. 13 to 21 Park Row, 9 A. M. to 4 P. M. WILLIAM DALTON, Commissioner of Water Supply. JAMES H. HASLIN, Deputy Commissioner. GEORGE W. BIRDSALL, Chief Engineer. W. G. BYRNE, Water Register. JAMES MOFFETT, Deputy Commissioner, Borough Brooklyn, Municipal Building. WILLIAM RANOUIN, Jr., Deputy Commissioner, Borough of Queens, Long Island City. THOMAS J. MULLIGAN, Deputy Commissioner, Borough of The Bronx, Crotona Park Building. HENRY P. MORRISON, Deputy Commissioner, Borough of Richmond. Office, "Richmond Building," corner Richmond Terrace and York avenue, New Brighton, S. I.

Department of Street Cleaning.

Nos. 13 to 21 Park Row, 9 A. M. to 4 P. M. JAMES McCARTNEY, Commissioner. F. M. GIBSON, Deputy Commissioner for Borough of Manhattan, No. 346 Broadway. PATRICK H. QUINN, Deputy Commissioner for Borough of Brooklyn, Room 37 Municipal Building. JOSEPH LIBERTZ, Deputy Commissioner for Borough of The Bronx, No. 625 East One Hundred and Fifty-second street. JOHN P. MADDEN, Deputy Commissioner for Borough of Queens, Municipal Building, Long Island City.

Department of Buildings, Lighting and Supplies.

Nos. 13 to 21 Park Row, 9 A. M. to 4 P. M. HENRY S. KEARNEY, Commissioner of Public Buildings, Lighting and Supplies. PETER J. DOOLING, Deputy Commissioner for Manhattan. GEO. BEST, Deputy Commissioner for The Bronx. WILLIAM WALTON, Deputy Commissioner for Brooklyn. JOEL FOWLER, Deputy Commissioner for Queens. EDWARD I. MILLER, Deputy Commissioner for Richmond.

LAW DEPARTMENT.

Office of Corporation Counsel.

Staats-Zeitung Building, 3d and 4th floors 9 A. M. to 5 P. M.; Saturdays, 9 A. M. to 12 M. JOHN WHELAN, Corporation Counsel. THEODORE CONNOLLY, W. W. LAUD, JR., CHARLES BLANDY, Assistants. WILLIAM J. CARR, Assistant Corporation Counsel for Brooklyn.

Bureau for Collection of Arrears of Personal Taxes.

Stewart Building, Broadway and Chambers street, 9 A. M. to 4 P. M. JAMES C. SPENCER, Assistant Corporation Counsel.

Bureau for the Recovery of Penalties. Nos. 119 and 121 Nassau street. ADRIAN T. KIERNAN, Assistant Corporation Counsel.

Bureau of Street Openings. Nos. 90 and 92 West Broadway. JOHN P. DUNN, Assistant to Corporation Counsel.

POLICE DEPARTMENT. Central Office. No. 300 Mulberry street, 9 A. M. to 4 P. M.

DEPARTMENT OF PUBLIC CHARITIES. Central Office. Foot of East Twenty-sixth street, 9 A. M. to 4 P. M.

DEPARTMENT OF CORRECTION. Central Office. No. 148 East Twentieth street, 9 A. M. to 4 P. M.

FIRE DEPARTMENT. Office hours for all, except where otherwise noted, from 9 A. M. to 4 P. M.; Saturdays, 12 M.

DEPARTMENT OF DOCKS AND FERRIES. Pier "A," N. R., Battery place. J. SERGEANT CRAM, President; CHARLES F. MURPHY, Treasurer; PETER F. MEYER, Commissioners.

DEPARTMENT OF HEALTH. Southwest corner of Fifty-fifth street and Sixth avenue, 9 A. M. to 4 P. M.

DEPARTMENT OF PARKS. Arsenal Building, Central Park, 9 A. M. to 4 P. M.; Saturdays, 12 M.

DEPARTMENT OF BUILDINGS. Main Office, No. 220 Fourth avenue, Borough of Manhattan. Office hours, 9 A. M. to 4 P. M.; Saturday, 9 A. M. to 12 M.

DEPARTMENT OF TAXES AND ASSESSMENTS. Stewart Building, 9 A. M. to 4 P. M.; Saturdays, 12 M.

BUREAU OF MUNICIPAL STATISTICS. Nos. 13 to 21 Park Row, Room 1911. Office hours from 9 A. M. to 4 P. M.; Saturdays, from 9 A. M. to 12 M.

MUNICIPAL CIVIL SERVICE COMMISSION. Criminal Court Building, Centre street, between Franklin and White streets, 9 A. M. to 4 P. M.

BOARD OF ASSESSORS. Office, No. 320 Broadway, 9 A. M. to 4 P. M.

DEPARTMENT OF EDUCATION. BOARD OF EDUCATION. No. 146 Grand street, Borough of Manhattan, 9 A. M. to 5 P. M.; Saturdays, 9 A. M. to 12 M.

School Board for the Boroughs of Manhattan and The Bronx. No. 146 Grand street, Borough of Manhattan.

School Board for the Borough of Brooklyn. No. 131 Livingston street, Brooklyn.

School Board for the Borough of Queens. Flushing, L. I. F. DE HAAS SIMONSON, President; JOSEPH H. FITZPATRICK, Secretary.

School Board for the Borough of Richmond. Stapleton, Staten Island. JOHN T. BURKE, President; FRANKLIN C. VITT, Secretary.

SHERIFF'S OFFICE. Stewart Building, 9 A. M. to 4 P. M.

SHERIFF'S OFFICE, KINGS COUNTY. County Court-house Brooklyn. FRANK D. CREAMER, Sheriff; WILLIAM J. BOGENSHUTZ, Under Sheriff.

SHERIFF'S OFFICE, QUEENS COUNTY. County Court-house, Long Island City, 9 A. M. to 4 P. M.

SHERIFF'S OFFICE, RICHMOND COUNTY. County Court-house, Richmond, S. I., 9 A. M. to 4 P. M.

REGISTER'S OFFICE. East side City Hall Park, 9 A. M. to 4 P. M.

REGISTER, KINGS COUNTY. Hal of Records. Office hours, 9 A. M. to 4 P. M., excepting months of July and August, then from 9 A. M. to 2 P. M., provided for by statute.

COMMISSIONER OF JURORS. Room 127 Stewart Building, Chambers street and Broadway, 9 A. M. to 4 P. M.

SPECIAL COMMISSIONER OF JURORS. No. 111 Fifth avenue. H. W. GRAY, Commissioner.

COMMISSIONER OF JURORS, KINGS COUNTY. 3 Court-house. WILLIAM A. FUREY, Commissioner.

SPECIAL COMMISSIONER OF JURORS, KINGS COUNTY. No. 325 Fulton street. EDWARD J. DOOLEY, Commissioner.

COMMISSIONER OF JURORS, QUEENS COUNTY. EDWARD J. KNAUER, Commissioner.

COMMISSIONER OF JURORS, RICHMOND COUNTY. CHARLES J. KULLMAN, Commissioner. J. HOWARD VAN NAME, Deputy.

NEW YORK COUNTY JAIL. No. 70 Ludlow street, 9 A. M. to 4 P. M.

COUNTY CLERK'S OFFICE. Nos. 7 and 8 New County Court-house, 9 A. M. to 4 P. M.

KINGS COUNTY CLERK'S OFFICE. Hall of Records, Brooklyn, 9 A. M. to 4 P. M.

QUEENS COUNTY CLERK'S OFFICE. Jamaica, N. Y., Fourth Ward, Borough of Queens. Office hours, 8 A. M. to 5 P. M.; Saturdays, 8 A. M. to 12 M.

RICHMOND COUNTY CLERK'S OFFICE. County Office Building Richmond, S. I., 9 A. M. to 4 P. M.

NEW EAST RIVER BRIDGE COMMISSION. Commissioners' Office, Nos. 49 and 51 Chambers street, New York, 9 A. M. to 4 P. M.

CHANGE OF GRADE DAMAGE COMMISSION, TWENTY-THIRD AND TWENTY-FOURTH WARDS. Room 58, Schermerhorn Building, No. 96 Broadway.

DISTRICT ATTORNEY. New Criminal Court Building, Centre street, 9 A. M. to 4 P. M.

KINGS COUNTY DISTRICT ATTORNEY. Office, County Court-house, Borough of Brooklyn. Hours, 9 A. M. to 4 P. M.

QUEENS COUNTY DISTRICT ATTORNEY. GEORGE W. DAVISON, District Attorney.

RICHMOND COUNTY DISTRICT ATTORNEY. Port Richmond, S. I. EDWARD S. RAWSON, District Attorney.

CORONERS. Borough of Manhattan. Office, New Criminal Court Building. Open at all times of day and night.

Borough of The Bronx. ANTHONY MCDOWEN, THOMAS M. LYNCHE.

Borough of Brooklyn. ANTHONY J. BURGER, GEORGE W. DELAP.

Borough of Queens. PHILIP T. CRONIN, DR. SAMUEL S. GUY, JR., LEONARD ROUFF, JR., Jamaica, L. I.

Borough of Richmond. JOHN SEAVER, GEORGE C. TRANTER.

SURROGATES' COURT. New County Court-house. Court opens at 10.30 A. M.; adjourns 4 P. M.

CITY MAGISTRATES' COURTS. Courts open from 9 A. M. until 4 P. M. City Magistrate—HENRY A. BRAUN, ROBERT C. CORNELL, LEROY E. CRANE, JOSEPH M. DEUEL, CHARLES A. FLAMMER, LORENZ ZELLER, CLARENCE W. MEADE, JOHN O. MOTT, JOSEPH POOL, JOHN B. MAYO, EDWARD HOGAN, W. H. OLMSTRAD, LUDWIG F. THOMA, Secretary.

SECOND DIVISION. Borough of Brooklyn. First District—No. 318 Adams street. JACOB BRENNER, Magistrate. Second District—Court and Butler streets. HENRY BRISTOW, Magistrate. Third District—Myrtle and Vanderbilt avenues. CHARLES E. TEAL, Magistrate. Fourth District—Nos. 6 and 8 Lee avenue. WILLIAM KRAMER, Magistrate. Fifth District—Ewen and Powers streets. ANDREW LEMON, Magistrate. Sixth District—Gates and Reid avenues. LEWIS R. WORTH, Magistrate. Seventh District—No. 31 Grant street, Flatbush. ALFRED E. STEERS, Magistrate. Eighth District—Coney Island. J. LOTT NOSTRAND, Magistrate.

Borough of Queens. First District—Nos. 21 and 23 Jackson avenue, Long Island City. MATTHEW J. SMITH, Magistrate. Second District—Flushing, Long Island. LUKE J. CONNORTON, Magistrate. Third District—Far Rockaway, Long Island. EDMUND J. HEALY, Magistrate. Borough of Richmond. First District—New Brighton, Staten Island. JOHN CROAK, Magistrate. Second District—Stapleton, Staten Island. NATHANIEL MARSH, Magistrate. Secretary to the Board, FRANK J. GARDNER, Myrtle and Vanderbilt avenues, Borough of Brooklyn.

KINGS COUNTY SURROGATE'S COURT. County Court-house, Brooklyn. GEORGE B. ABBOTT, Surrogate; MICHAEL F. MCGOLDRICK, Chief Clerk.

COUNTY JUDGE AND SURROGATE. County Office Building, Richmond, S. I. STEPHEN D. STEVENS, County Judge.

KINGS COUNTY TREASURER. Court-house, Room 14. JOHN W. KIMBALL, Treasurer; THOMAS F. FARRELL, Deputy Treasurer.

THE COMMISSIONERS OF RECORDS. Kings County—Room 7, Hall of Records. GEORGE E. WALDO, Commissioner. FRANK M. THORBURN, Deputy Commissioner.

EXAMINING BOARD OF PLUMBERS. Rooms 14, 15 and 16 Nos. 149 to 151 Church street. President, JOHN RENNAN; Secretary, JAMES E. MCGOVERN; Treasurer, EDWARD HALEY, HORACE LOOMIS, P. J. ANDREWS, ex-officio. Meet every Monday, Wednesday and Friday at 2 P. M.

SUPREME COURT. County Court-house, 10.30 A. M. to 4 P. M. Special Term, Part I, Room No. 2. Special Term, Part II, Room No. 15. Special Term, Part III, Room No. 19. Special Term, Part IV, Room No. 11. Special Term, Part V, Room No. 23. Special Term, Part VI, Room No. 21. Special Term, Part VII, Room No. 25. Special Term, Part VIII, Room No. 34. Trial Term, Part I, Room No. 16. Trial Term, Part II, Room No. 17. Trial Term, Part III, Room No. 18. Trial Term, Part IV, Room No. 32. Trial Term, Part V, Room No. 31. Trial Term, Part VI, Room No. 30. Trial Term, Part VII, Room No. 24. Trial Term, Part VIII, Room No. 22. Trial Term, Part IX, Room No. 22. Naturalization Bureau, Room No. 26. Justices—ABRAHAM R. LAWRENCE, CHARLES H. TRUAX, CHARLES F. MACLEAN, FREDERICK SMYTH, JAMES FITZGERALD, MILES BEACH, DAVID LEVENTRITT, LEONARD A. GEIGERICH, HENRY W. BOOKSTAVER, HENRY BISCHOFF, JR., JOHN J. FRIEDMAN, GEORGE P. ANDREWS, P. HENRY DUGRO, DAVID MCADAM, HENRY R. BERKMAN, HENRY A. GILDERSLEEVE, FRANCIS M. SCOTT. WILLIAM SOMMER, Clerk.

CITY COURT. Brown-stone Building, City Hall Park. General Term. Trial Term, Part I. Part II. Part III. Part IV. Special Term Chambers will be held 10 A. M. to 4 P. M. Clerk's Office, Brown-stone Building, No. 32 Chambers street, 9 A. M. to 4 P. M. JAMES M. FITZSIMONS, Chief Justice; JOHN H. MCCARTHY, LEWIS J. CONLAN, EDWARD F. O'DWYER, JOHN P. SCHUCHMAN and THORODRE F. HASCALL, Justices. THOMAS F. SMITH, Clerk.

COURT OF GENERAL SESSIONS. Held in the building for Criminal Courts, Centre Elm, White and Franklin streets. Court opens at 11 o'clock. RUFUS B. COWING, City Judge; JOHN W. GOFF, Recorder; JOSEPH E. NEWBURGER, MARTIN T. McMAHON and JAMES A. BLANCHARD, Judges of the Court of General Sessions. EDWARD R. CARROLL, Clerk. Clerk's office open from 10 A. M. to 4 P. M.

Supreme Court, Part I, Criminal Trial Term. Held in the building for Criminal Courts. Court opens at 10.30 A. M. EDWARD R. CARROLL, Clerk. Hours from 10 A. M. to 4 P. M.

CRIMINAL DIVISION, SUPREME COURT. New Criminal Court Building, Centre street. Court opens at 10.30 o'clock A. M. EDWARD R. CARROLL, Clerk. Hours from 10 A. M. to 4 P. M.

APPELLATE DIVISION, SUPREME COURT. Court-house, No. 111 Fifth avenue, corner Eighteenth street. Court opens at 1 P. M. CHARLES H. VAN BRUNT, Presiding Justice; GEORGE C. BARRETT, CHESTER B. McLAUGHLIN, EDWARD PATTERSON, MORGAN J. O'BRIEN, GEORGE L. INGRAHAM, WILLIAM RUMSEY, Justices. ALFRED WAGSTAFF, Clerk. WILLIAM LAMB, JR., Deputy Clerk.

COUNTY COURT, KINGS COUNTY. County Court-house, Brooklyn. JOSEPH ASPINALL and WM. B. HURD, JR., County Judges. CHARLES Y. VAN DOREN, Chief Clerk.

QUEENS COUNTY COURT. County Court-house, Long Island City. HARRISON S. MOORE, County Judge.

COURT OF SPECIAL SESSIONS. Building for Criminal Courts, Centre street, between Franklin and White streets, Borough of Manhattan. Court opens at 10 A. M. Justices, First Division—ELIZUR B. HINSDALE, WILLIAM TRAVERS JEROME, EPHRAIM A. JACOB, JOHN B. MCKEAN, WILLIAM C. HOLBROOK, WILLIAM M. FULLER, Clerk; JOSEPH H. JONES, Deputy Clerk. Clerk's office open from 9 A. M. to 4 P. M. Second Division—Trial days—Borough Hall, Brooklyn, Mondays, Wednesdays and Fridays, at 10 o'clock; Town Hall, Jamaica, Borough of Queens, Tuesdays, at 10 o'clock; Town Hall, New Brighton, Borough of Richmond, Thursdays, at 10 o'clock. Justices—JOHN COURTNEY, HOWARD J. FORKER, PATRICK KEADY, JOHN FLEMING, THOMAS W. FITZGERALD, JOSEPH L. KERRIGAN, Clerk; CHARLES F. WOLZ, Deputy Clerk. Clerk's office, Borough Hall, Borough of Brooklyn open from 9 A. M. to 4 P. M.

MUNICIPAL COURTS. Borough of Manhattan. First District—Third, Fifth and Eighth Wards, and all that part of the First Ward lying west of Broadway and Whitehall street, including Governor's Island, Bedloe's Island, Ellis Island and the Oyster Islands, New Court-house, No. 128 Prince street, corner of Wooster street. WAUHOPE LYNN, Justice. FRANK L. BACON, Clerk. Clerk's office open from 9 A. M. to 4 P. M. Second District—Second, Fourth, Sixth and Fourteenth Wards, and all that portion of the First Ward lying south and east of Broadway and Whitehall street. Court-room, corner of Grand and Centre streets. HERMANN BOLTE, Justice. FRANCIS MANGIN, Clerk. Clerk's office open from 9 A. M. to 4 P. M. Third District—Ninth and Fifteenth Wards. Court-room, southwest corner Sixth avenue and West Tenth street. Court open daily (Sundays and legal holidays excepted) from 9 A. M. to 4 P. M. WM. F. MOORE, Justice. DANIEL WILLIAMS, Clerk. Fourth District—Tenth and Seventeenth Wards. Court-room, No. 30 First street, corner Second avenue. Court opens 9 A. M. daily, and remains open to close of business. GEORGE F. RORSCH, Justice. JOHN E. LYNCH, Clerk. Fifth District—Seventh, Eleventh and Thirteenth Wards. Court-room, No. 154 Clinton street. HENRY M. GOLDFOGLE, Justice. Clerk. Sixth District—Eighteenth and Twenty-first Wards. Court-room, northwest corner Twenty-third street and Second avenue. Court opens 9 A. M. daily, and continues open to close of business. DANIEL F. MARTIN, Justice. ABRAM BERNARD, Clerk. Seventh District—Nineteenth Ward. Court-room, No. 151 East Fifty-seventh street. Court opens every morning at 9 o'clock (except Sundays and legal holidays), and continues open to close of business. HERMAN JOSEPH, Justice. PATRICK McDAVITT, Clerk. Eighth District—Sixteenth and Twentieth Wards. Court-room, northwest corner of Twenty-third street and Eighth avenue. Court opens at 9 A. M. and continues open to close of business. Clerk's office open from 9 A. M. to 4 P. M. each Court day. Trial days, Wednesdays, Fridays and Saturdays. Return days Tuesdays, Thursdays and Saturdays. JOSEPH H. STINER, Justice. THOMAS COSTIGAN, Clerk. Ninth District—Twelfth Ward, except that portion thereof which lies west of the centre line of Lenox or Sixth avenue, and of the Harlem river north of the terminus of Lenox avenue. Court-room, No. 170 East One Hundred and Twenty-first street, southeast corner of Sylvan place. Court opens every morning at 9 o'clock (except Sundays and legal holidays), and continues open to close of business. JOSEPH P. FALLON, Justice. WILLIAM J. KENNEDY, Clerk. Clerk's office open daily from 9 A. M. to 4 P. M.

Tenth District—Twenty-second Ward and all that portion of the Twelfth Ward which is bounded on the north by the centre line of One Hundred and Tenth street, on the south by the centre line of Eighty-sixth street, on the east by the centre line of Sixth avenue, and on the west by the North river. Court-room, No. 318 West Fifty-fourth street. Court opens daily (Sundays and legal holidays excepted) from 9 A. M. to 4 P. M. JAMES A. O'GORMAN Justice. JAMES J. GALLIGAN, Clerk. Eleventh District—That portion of the Twelfth Ward which lies north of the centre line of West One Hundred and Tenth street and west of the centre line of Lenox or Sixth avenue, and of the Harlem river north of the terminus of Lenox or Sixth avenue. Court-room, corner of One Hundred and Twenty-sixth street and Columbus avenue. Court opens daily (Sundays and legal holidays excepted) from 10 A. M. to 4 P. M. FRANCIS J. WORCESTER, Justice. ADOLPH N. DUMAHAUT, Clerk. Borough of The Bronx. First District—All that part of the Twenty-fourth Ward which was lately annexed to the City and County of New York by chapter 1034 of the Laws of 1895, comprising all of the late Town of Westchester and part of

the Towns of Eastchester and Pelham, including the Villages of Wakefield and Williamsbridge. Court-room, Town Hall, Main street, Westchester Village. Court opens daily (Sundays and legal holidays excepted) from 9 A. M. to 4 P. M.

WILLIAM W. PENFIELD, Justice. JOHN N. STEWART, Clerk. Second District—Twenty-third and Twenty-fourth Wards. Court-room, corner of Third avenue and One Hundred and Fifty-eighth street. Office hours from 9 A. M. to 4 P. M. Court opens at 9 A. M.

JOHN M. TIERNEY, Justice. HOWARD SPEAR, Clerk. Borough of Brooklyn. First District—Comprising First, Second, Third, Fourth, Fifth, Sixth, Tenth and Twelfth Wards of the Borough of Brooklyn. Court-house, northwest corner State and Court streets.

JACOB NEU, Justice. EDWARD MORAN, Clerk. Clerk's office open from 9 A. M. to 4 P. M. Second District—Seventh, Eighth, Ninth, Eleventh, Twentieth, Twenty-first, Twenty-second and Twenty-third Wards. Court-room located at No. 794 Broadway, Brooklyn.

GERARD B. VAN CART, Justice. WILLIAM H. ALLEN, Chief Clerk. Clerk's office open from 9 A. M. to 4 P. M. Third District—Includes the Thirteenth, Fourteenth, Fifteenth, Sixteenth, Seventeenth, Eighteenth and Nineteenth Wards. Court-house, Nos. 6 and 8 Lee avenue, Brooklyn.

WILLIAM SCHNITZPAHN, Justice. CHARLES A. CONRADY, Clerk. Clerk's office open from 9 A. M. until 4 P. M. Court opens at 10 o'clock. Fourth District—Twenty-fourth, Twenty-fifth, Twenty-sixth, Twenty-seventh and Twenty-eighth Wards. Court-room, No. 14 Howard avenue.

ADOLPH H. GOTTING, Justice. HERMAN GOHLING-HORST, Clerk; JAMES F. SINNOTT, Assistant Clerk. Clerk's office open from 9 A. M. to 4 P. M. Fifth District—Twenty-ninth, Thirtieth, Thirty-first and Thirty-second Wards. Court-room on Bath avenue and Bay Twenty-second street, Bath Beach.

CORNELIUS FURGUSSON, Justice. JEREMIAH J. O'LEARY, Clerk. Clerk's office open from 9 A. M. to 4 P. M. Borough of Queens. First District—First Ward (all of Long Island City, formerly composing five Wards). Court-room, Queens County Court-house (located temporarily).

THOMAS K. KADEN, Justice. THOMAS F. KENNEDY, Clerk. Clerk's office open from 9 A. M. to 4 P. M. each week day. Court held each day, except Saturday. Second District—Second and Third Wards, which includes the territory of the late Towns of Newtown and Flushing. Court-room in Court-house of late Town of Newtown, corner of Broadway and Court street, Elmhurst, New York. P. O. address, Elmhurst, New York.

WILLIAM T. MONTVERDE, Justice. HENRY WALTER, Jr., Clerk. Clerk's office open from 9 A. M. to 4 P. M. Third District—JAMES F. McLOUGHLIN, Justice; GEO. W. DAMON, Clerk. Court-house, Town Hall, Jamaica. Borough of Richmond. First District—First and Third Wards (Towns of Castleton and Northfield). Court-room, former Village Hall, Lafayette avenue and Second street, New Brighton.

JOHN J. KENNEY, Justice. FRANCIS F. LEMAN, Clerk. Court office open from 9 A. M. to 4 P. M. Court held each day, except Saturday, from 10 A. M. Second District—Second, Fourth and Fifth Wards (Towns of Middletown, Southfield and Westfield). Court-room, former Edgewater Village Hall, Stapleton.

ALBERT REYNAUD, Justice. PETER TIERNAN, Clerk. Court office open from 9 A. M. to 4 P. M. Court held each day from 10 A. M., and continues until close of business. BOARD OF ESTIMATE AND APPORTIONMENT. BOARD OF ESTIMATE AND APPORTIONMENT, New York, September 26, 1899. NOTICE TO TAXPAYERS. AT A MEETING OF THE BOARD OF ESTIMATE AND APPORTIONMENT, held this day, the following resolution was adopted:

Resolved, That this Board does hereby designate Wednesday, the 18th day of October, 1899, at 11 o'clock in the forenoon, at the office of the Mayor, as the time and place for a public hearing in relation to the Budget for 1900, and that notice inviting the taxpayers of this city to appear and be heard on that date in regard to appropriations to be made and included in said Budget be inserted in the CITY RECORD.

THOS. L. FEITNER, Secretary. THE CITY RECORD. THE CITY RECORD IS PUBLISHED DAILY, Sundays and legal holidays excepted, at No. 2 City Hall, New York City. Annual subscription, \$9.30, postage prepaid. WILLIAM A. BUTLER, Supervisor. BOROUGH OF BROOKLYN. I HAVE RECEIVED THE FOLLOWING PETITION, which is now on file in my office for inspection, and will submit it to the Local Boards of the Fifth and Eighth Districts, at a joint meeting on Thursday, October 12, 1899, at 4:30 P. M., in the office of the President of the Borough, Room 11, Borough Hall:

Avenue P, opening Avenue P, between Twenty-second avenue and Nostrand avenue. EDWARD M. GROUT, President, Borough of Brooklyn. I HAVE RECEIVED THE FOLLOWING PETITIONS, which are now on file in my office for inspection, and will submit them to the Local Board of the Fifth District on Thursday, October 12, 1899, at 4:30 P. M., in the office of the President of the Borough, Room 11, Borough Hall:

Narrows avenue—Opening Narrows avenue, between Seventy-first street and the Shore road. Narrows avenue—Opening Narrows avenue, between Sixty-fourth and Sixty-sixth streets. Sixty-sixth street—Opening Sixty-sixth street, between New York Bay and Twenty-second avenue. Fifty-seventh street—Opening Fifty-seventh street, between the former City Line and Eighth avenue, and between Kowenhoven lane and Eighteenth avenue, and between Twentieth avenue and West street.

Forty-ninth street—Opening Forty-ninth street, between the former City Line and West street. Court street—Grading, paving, curbing, setting bridge-stones and flagging sidewalk of Court street, between Bryant street and the bulkhead. Kings highway—Closing Kings highway, between Seventh and Eleventh avenues. Stillwell avenue—Opening Stillwell avenue, between Surf avenue and Canal avenue.

Court street—Flagging sidewalk on the east side of Court street, between Fourth place and Luquer street, in front of Lot No. 4, Block 265, Twelfth Ward Map. Ninety-second street—Flagging sidewalk on the north side of Ninety-second street, between Second and Third avenues, in front of Lots Nos. 53, 1 to 14 inclusive, and 18 to 25 inclusive, Block 1079, Thirtieth Ward Map.

Fourth street—Fencing vacant lot on the north side of Fourth street, between Smith street and Hoyt street, known as Lot No. 38, Block 216, Tenth Ward Map. Shell road—Laying down Shell road on the Commissioner's map as the road is now in use, in the Thirty-first Ward of the Borough of Brooklyn. EDWARD M. GROUT, President, Borough of Brooklyn. POLICE DEPARTMENT. POLICE DEPARTMENT OF THE CITY OF NEW YORK, No. 300 MULBERRY STREET. TO CONTRACTORS. PROPOSALS FOR ESTIMATES. SEALED ESTIMATES FOR FURNISHING ALL the labor and furnishing and erecting all the materials necessary in making and completing alterations, general repairs and improvements to the Station-house of the Twenty-first Precinct, situated at No. 160 East Thirty-fifth street, Borough of Manhattan, in The City of New York, will be received at the Central Office of the Department of Police, in The City of New York, until 12 o'clock M. of

FRIDAY, THE 13th DAY OF OCTOBER, 1899. The person or persons making an estimate shall furnish the same in a sealed envelope, indorsed "Estimates for Alterations, etc., Twenty-first Precinct Station-house," and with his or their name or names and the date of presentation, to the head of said Department, at the said office, on or before the day and hour above named, at which time and place the estimates received will be publicly opened by the head of said Department and read.

For particulars of the nature and extent of the work to be done, reference must be made to the plans and specifications on file in the office of the Chief Clerk of the said Department. Bidders will state in writing, and also in figures, a price for the work complete. The price is to cover the furnishing of all the materials and labor and the performance of all the work called for by the specifications, plans, drawings and form of agreement. Permission will not be given for the withdrawal of any bid or estimate, and the right is expressly reserved by the head of said Department to reject any or all bids which may be deemed prejudicial to the public interests.

No estimates will be accepted from, or a contract awarded to, any person who is in arrears to the Corporation upon debt or contract, or who is a defaulter, as surety or otherwise, upon any obligation to the Corporation. The entire work is to be completed within forty (40) days from the date of the contract. The person or persons to whom the contract may be awarded will be required to give security for the performance of the contract in the manner prescribed by law in the sum of Two Thousand Dollars.

Each estimate shall contain and state the name and place of residence of each of the persons making the same, the names of all persons interested with him or them therein, and if no other person be so interested, it shall distinctly state that fact; also, that it is made without any connection with any other person making an estimate for the same purpose, and is in all respects fair and without collusion or fraud, and that no member of the Municipal Assembly, head of a department, chief of a bureau, deputy thereof or clerk therein, or other officer of the Corporation, is directly or indirectly interested therein, or in the supplies or work to which it relates, or in any portion of the profits thereof. The estimate must be verified by the oath, in writing, of the party or parties making the estimate, that the several matters stated therein are in all respects true. Where more than one person is interested, it is requisite that the verification be made and subscribed by all the parties interested.

Each bid or estimate shall be accompanied by the consent, in writing, of two householders or freeholders in The City of New York, with their respective places of business or residence, to the effect that if the contract be awarded to the person making the estimate, they will, upon its being so awarded, become bound as his sureties for its faithful performance, and that if he shall omit or refuse to execute the same, they will pay to the Corporation any difference between the sum to which he would be entitled upon its completion and that which the Corporation may be obliged to pay to the person or persons to whom the contract may be awarded at any subsequent letting, the amount in each case to be calculated upon the estimated amount of the work by which the bids are tested. The consent above mentioned shall be accompanied by the oath or affirmation, in writing, of each of the persons signing the same, that he is a householder or freeholder in The City of New York, and is worth the amount of the security required for the completion of this contract and herein stated, over and above all his debts of every nature, and over and above his liabilities as bail, surety and otherwise, and that he has offered himself as a surety in good faith and with the intention to execute the bond required by law. The adequacy and sufficiency of the security offered will be subject to approval by the Comptroller of The City of New York after the award is made and prior to the signing of the contract.

Should the person or persons to whom the contract may be awarded neglect or refuse to accept the contract within five days after written notice that the same has been awarded to his or their bid or proposal, and that the adequacy and sufficiency of the security offered has been approved by the Comptroller, or if he or they accept but do not execute the contract and give the proper security, he or they shall be considered as having abandoned it, and as in default to the Corporation, and the contract will be readvertised and relet, as provided by law. No estimate will be received or considered unless accompanied by either a certified check upon one of the State or National banks of The City of New York, drawn to the order of the Comptroller, or money to the amount of five per centum of the amount of the security required for the faithful performance of the contract. Such check or money must not be inclosed in the sealed envelope containing the estimate, but must be handed to the officer or clerk of the Department who has charge of the estimate box, and no estimate can be deposited in said box until such check or money has been examined by said officer or clerk and found to be correct. All such deposits, except that of the successful bidder, will be returned to the persons making the same within three days after the contract is awarded. If the successful bidder shall refuse or neglect, within five days after notice that the contract has been awarded to him to execute the same, the amount of the deposit made by him shall be forfeited to and retained by The City of New York as liquidated damages for such neglect or refusal, but if he shall execute the contract within the time aforesaid the amount of his deposit will be returned to him.

Bidders are informed that no deviation from the specifications will be allowed unless a written permission shall previously have been obtained from the Police Board. Plans may be examined and specifications and blank estimates may be obtained by application to the undersigned at his office in the Central Department. By order of the Board. WILLIAM H. KIPP, Chief Clerk. NEW YORK, September 28, 1899.

POLICE DEPARTMENT OF THE CITY OF NEW YORK, No. 300 MULBERRY STREET. TO CONTRACTORS. PROPOSALS FOR ESTIMATES. SEALED ESTIMATES FOR SUPPLYING THE Police Department with Patrol-wagon Harness for the boroughs of Manhattan and Brooklyn will be received at the Central Office of the Department of Police, in The City of New York, until 12 o'clock M. of MONDAY, THE 2d DAY OF OCTOBER, 1899.

The person or persons making an estimate shall furnish the same in a sealed envelope, indorsed "Estimate for Furnishing Patrol-wagon Harness," and with his or their name or names, and the date of presentation, to the head of said Department, at the said office, on or before the day and hour above named, at which time and place the estimates received will be publicly opened by the head of said Department and read. The harness is to be of the first quality, pursuant to specifications. Bidders will state a price for each set of double and single harness to be delivered. The price must be written in the bid and stated in figures. Permission will not be given for the withdrawal of any bid or estimate, and the right is expressly reserved by the head of said Department to reject any or all bids which may be deemed prejudicial to the public interests.

No estimates will be accepted from, or a contract awarded to, any person who is in arrears to the Corporation upon debt or contract, or who is a defaulter, as surety or otherwise, upon any obligation to the Corporation. The entire quantity of harness is to be completed and delivered within thirty days after signing of contract, and is to be delivered at such places within The City of New York as may be required by the Police Department.

The person or persons to whom the contract may be awarded will be required to give security for the performance of the contract in the manner prescribed by law in the sum of Two Thousand Dollars. Each estimate shall contain and state the name and place of residence of each of the persons making the same, the names of all persons interested with him or them therein, and if no other person be so interested, it shall distinctly state that fact; also, that it is made without any connection with any other person making an estimate for the same purpose, and is in all respects fair and without collusion or fraud, and that no member of the Municipal Assembly, head of a department, chief of a bureau, deputy thereof or clerk therein, or other officer of the Corporation, is directly or indirectly interested therein, or in the supplies or work to which it relates, or in any portion of the profits thereof. The estimate must be verified by the oath, in writing, of the party or parties making the estimate, that the several matters stated therein are in all respects true. Where more than one person is interested, it is requisite that the verification be made and subscribed by all the parties interested.

Each bid or estimate shall be accompanied by the consent, in writing, of two householders or freeholders in The City of New York, with their respective places of business or residence, to the effect that if the contract be awarded to the person making the estimate, they will, upon its being so awarded, become bound as his sureties for its faithful performance, and that if he shall omit or refuse to execute the same, they will pay to the Corporation any difference between the sum to which he would be entitled upon its completion and that which the Corporation may be obliged to pay to the person or persons to whom the contract may be awarded at any subsequent letting, the amount in each case to be calculated upon the estimated amount of the work by which the bids are tested. The consent above mentioned shall be accompanied by the oath or affirmation, in writing, of each of the persons signing the same that he is a householder or freeholder in The City of New York, and is worth the amount of the security required for the completion of this contract and herein stated, over and above all his debts of every nature, and over and above his liabilities as bail, surety and otherwise, and that he has offered himself as a surety in good faith, and with the intention to execute the bond required by law. The adequacy and sufficiency of the security offered will be subject to approval by the Comptroller of The City of New York after the award is made and prior to the signing of the contract.

Should the person or persons to whom the contract may be awarded neglect or refuse to accept the contract within five days after written notice that the same has been awarded to his or their bid or proposal, and that the adequacy and sufficiency of the security offered has been approved by the Comptroller, or if he or they accept but do not execute the contract and give the proper security, he or they shall be considered as having abandoned it, and as in default to the Corporation, and the contract will be readvertised and relet, as provided by law. No estimate will be received or considered unless accompanied by either a certified check upon one of the State or National banks of The City of New York, drawn to the order of the Comptroller, or money to the amount of five per centum of the amount of the security required for the faithful performance of the contract. Such check or money must not be inclosed in the sealed envelope containing the estimate, but must be handed to the officer or clerk of the Department who has charge of the estimate box, and no estimate can be deposited in said box until such check or money has been examined by said officer or clerk and found to be correct. All such deposits, except that of the successful bidder, will be returned to the persons making the same within three days after the contract is awarded. If the successful bidder shall refuse or neglect, within five days after notice that the contract has been awarded to him to execute the same, the amount of the deposit made by him shall be forfeited to and retained by The City of New York as liquidated damages for such neglect or refusal, but if he shall execute the contract within the time aforesaid the amount of his deposit will be returned to him.

Blank forms for estimates may be obtained by application to the undersigned at his office in the Central Department. By order of the Board. WILLIAM H. KIPP, Chief Clerk. NEW YORK, September 14, 1899.

POLICE DEPARTMENT—CITY OF NEW YORK, 1899. OWNERS WANTED BY THE PROPERTY Clerk of the Police Department of The City of New York, No. 300 Mulberry street, Room No. 9, for the following property, now in his custody, without claimants: Boats, rope, iron, lead, male and female clothing, boots, shoes, wine, blankets, diamonds, canned goods, liquors, etc.; also small amount money taken from prisoners and found by Patrolmen of this Department.

POLICE DEPARTMENT—CITY OF NEW YORK, BOROUGH OF BROOKLYN. OWNERS WANTED BY THE DEPUTY PROPERTY Clerk of the Police Department of The City of New York—Office, Municipal Building, Borough of Brooklyn—for the following property now in his custody without claimants: Boats, rope, iron, lead, male and female clothing, boots, shoes, wine, blankets, diamonds, canned goods, liquors, etc.; also small amount money taken from prisoners and found by Patrolmen of this Department. CHARLES D. BLATCHFORD, Deputy Property Clerk.

CORPORATION NOTICE. THE BOARD OF ASSESSORS OF THE CITY of New York hereby give notice that the cost of the following-named local improvements is greater than the estimate heretofore made therefor, viz: BOROUGH OF BROOKLYN. List 6086, No. 1. Grading and paving Avenue B, from Flatbush avenue to Ocean Parkway, with macadam pavement. \$838.22.

List 6087, No. 2. Grading and paving Prospect place, from Brooklyn avenue to Kingston avenue, with asphalt pavement. \$1,024.37. The limits within which it is proposed to lay the said assessments include all the several houses and lots of ground, vacant lots, pieces and parcels of land situated on— No. 1. Both sides of Avenue B, from Flatbush avenue to Ocean Parkway and to the extent of half the block at the intersecting streets.

No. 2. Both sides of Prospect place, from Brooklyn avenue to Kingston avenue and to the extent of half the block at the intersecting avenues. —and that said Board of Assessors has added to the assessments heretofore laid for said improvements, the said excess of the cost over said estimate and apportioned the same upon the several parcels of land according to their respective proportions of the original assessment, and the said Board of Assessors has prepared lists showing the amounts of such additions, and the same are now on file in the office of said Board of Assessors, No. 320 Broadway, New York, where the same can be examined by all persons interested, and that the said Board will meet in the said office on the 31st day of October, 1899, at 11 A. M., to hear objections (if any) to the same.

EDWARD McCUE, EDWARD CAHILL, THOS. A. WILSON, PATRICK M. HAVERTY, JOHN B. MEYENBERG, Board of Assessors. WILLIAM H. JASPER, Secretary, No. 320 Broadway. CITY OF NEW YORK, BOROUGH OF MANHATTAN, September 26, 1899.

DEPARTMENT OF EDUCATION. SEALED PROPOSALS WILL BE RECEIVED by the Committee on Buildings of the Board of Education of The City of New York, at the Hall of the Board, No. 146 Grand street, Borough of Manhattan, until 4 o'clock P. M. on MONDAY, OCTOBER 9, 1899,

for alterations to the Fishline Factory at Whitestone, Borough of Queens, for annex to Public School 30; also for erecting outside iron stairs at Public School 58, Borough of Queens; and also for alterations, repairs, etc., to Public Schools 4, 7 and 31, Borough of Queens. PLANS AND SPECIFICATIONS may be seen, and blank proposals obtained, at the Annex of the Hall of the Board of Education, Estimating Room, Nos. 419 and 421 Broome street, Borough of Manhattan.

The attention of bidders is expressly called to the time stated in the contract within which the work must be completed. They are expressly notified that the successful bidder will be held strictly to completion within said time. The Committee reserves the right to reject any or all of the proposals submitted. The party submitting a proposal and the parties proposing to become sureties, must each write his name and place of residence on said proposal. Two responsible and approved sureties, residents of this city, are required when the amount of the bid is less than two thousand dollars. Whenever the bid exceeds two thousand dollars the surety for the performance of the contract shall be a fidelity or surety company authorized to transact business by the laws of the State of New York, and authorized to become surety on such contract by a resolution of its Board of Directors.

No proposal will be considered from persons whose character and antecedent dealings with the Board of Education render their responsibility doubtful. It is required, as a condition precedent to the reception or consideration of any proposals, that a certified check upon or a certificate of deposit of one of the State or National Banks or Trust Companies of The City of New York, drawn to the order of the President of the Board of Education, shall accompany the proposal to an amount of not less than three per cent. of such proposal when said proposal is for or exceeds ten thousand dollars, and to an amount of not less than five per cent. of such proposal when such proposal is for an amount under ten thousand dollars; that on demand, within one day after the awarding of the contract by the Committee, the President of the said Board will return all the deposits of checks and certificates of deposit made to the persons making the same, except that made by the person or persons whose bid has been accepted; and that if the person or persons whose bid has been so accepted shall refuse or neglect, within five days after due notice has been given that the contract is ready for execution, to execute the same, the amount of the deposit or of the check or certificate of deposit made by him or them shall be forfeited to and retained by this Board, not as a penalty, but as liquidated damages for such neglect or refusal, and shall be paid into the City Treasury to the credit of the Sinking Fund of The City of New York; but if the said person or persons whose bid has been so accepted shall execute the contract within the time aforesaid, the amount of his or their deposit of check or certificate of deposit shall be returned to him or them.

Dated BOROUGH OF MANHATTAN, September 26, 1899. RICHARD H. ADAMS, CHARLES E. ROBERTSON, GEORGE LIVINGSTON, JOHN T. BURKE, MILES M. O'BRIEN, F. DE HASS SIMPSON, JOHN R. THOMPSON, Committee on Buildings. SEALED PROPOSALS WILL BE RECEIVED AT the office of the Board of Education, corner of Grand and Elm streets, Borough of Manhattan, until FRIDAY, OCTOBER 6, 1899,

at 4 P. M., for supplying Sixty (60) Typewriting Machines of the following makes, or equal thereto: Remington No. 6, Smith Premier No. 2, Densmore No. 2, and Desks or Tables, as per sample, or equal thereto, for the use of the High Schools in the boroughs of Manhattan and The Bronx, under the jurisdiction of said Board.

Each contractor will be required to furnish two responsible sureties for the faithful performance of his contract. Each proposal must be addressed to the Committee on Supplies and indorsed "Proposals for Typewriting Machines." Samples may be seen and any further information obtained at the office of the Superintendent of School Supplies. The Committee reserves the right to reject any bid if deemed for the public interest. NEW YORK, September 22, 1899. THADDEUS MORIARTY, JOHN GRIFFIN, GEORGE LIVINGSTON, JOSEPH J. KITTEL, WALDO H. RICHARDSON, Committee on Supplies.

OFFICIAL PAPERS.

MORNING—"MORNING JOURNAL," "TELE-GRAPH," "Daily News," "Commercial Advertiser," "Weekly Union," "Harlem Local Reporter," "German—"Morgen Journal,"

WILLIAM A. BUTLER, Supervisor, City Record.

DEPARTMENT OF FINANCE.

NOTICE TO TAXPAYERS.

DEPARTMENT OF FINANCE, BUREAU FOR THE COLLECTION OF TAXES, No 57 CHAMBERS STREET, BOROUGH OF MANHATTAN, New York, October 2, 1899.

NOTICE IS HEREBY GIVEN THAT THE Assessment-rolls of Real Estate, Personal Property and Bank Stock in The City of New York, for the year 1899, and the warrants for the collection of taxes, have been delivered to the undersigned, and that all the taxes on said assessment-rolls are now due and payable at the office of the Receiver of Taxes, in the Borough in which the property is located, as follows:

DAVID E. AUSTEN, Receiver of Taxes.

INTEREST ON CITY BONDS AND STOCK.

THE INTEREST DUE OCTOBER 1, 1899, ON the Registered Bonds and Stock of The City of New York will be paid on that day by the Comptroller, at his office in the Stewart Building, corner of Broadway and Chambers street (Room 27).

BIRD S. COLER, Comptroller.

THE CITY OF NEW YORK—DEPARTMENT OF FINANCE, COMPTROLLER'S OFFICE, September 7, 1899.

INTEREST ON CITY BONDS AND STOCK.

THE INTEREST DUE NOVEMBER 1, 1899, ON the Registered Bonds and Stock of The City of New York, will be paid on that day by the Comptroller, at his office in the Stewart Building, corner of Broadway and Chambers street (Room 27).

BIRD S. COLER, Comptroller.

THE CITY OF NEW YORK—DEPARTMENT OF FINANCE, COMPTROLLER'S OFFICE, September 7, 1899.

NOTICE OF POSTPONEMENT OF SALE OF LANDS AND TENEMENTS WITHIN THAT PART OF THE CITY OF NEW YORK KNOWN AS THE BOROUGHS OF MANHATTAN AND THE BRONX, FOR UNPAID ASSESSMENTS.

WHEREAS, SECTION 1020 OF THE "Greater New York Charter" authorizes the Comptroller, in his discretion, to postpone any sale for unpaid taxes and assessments; and Whereas, Many persons desire, and have applied for, a postponement of the sale for unpaid assessments advertised to be held on Wednesday, September 6, 1899; now, therefore, in order to afford all such persons the opportunity to pay the assessments upon their property to be advertised to be sold, and thereby avoid the additional expense of redemption of the property if sold, the said sale is hereby ordered to be postponed until Monday, the 4th day of December, 1899, to be held at the same time and place, to wit: at the Court-house, City Hall Park, at 1 o'clock P. M.

BIRD S. COLER, Comptroller.

CITY OF NEW YORK—DEPARTMENT OF FINANCE, COMPTROLLER'S OFFICE, September 5, 1899.

NOTICE TO TAXPAYERS.

DEPARTMENT OF FINANCE, BUREAU FOR THE COLLECTION OF TAXES, New York, September 1, 1899.

TAXPAYERS WHO DESIRE TO OBTAIN their bills promptly, should make immediate written requisition (blanks may be procured in the borough offices), stating their property by Section or Ward, Block and Lot or Map number, making copy of same from their bills of last year, in the boroughs of Manhattan, The Bronx and Brooklyn.

For property in the boroughs of Queens and Richmond, taxpayers must first have their deeds examined and their property located on the maps in the Department of Taxes and Assessments in which their borough is located, and forward to the Deputy Receiver of Taxes of the borough the certified memorandum of their property, which will be furnished to them by that Department; in no other way can taxpayers feel assured of receiving correct bills.

If a taxpayer is assessed for personal tax, the requisition should also request bill for such tax. Each requisition should be accompanied by an envelope bearing the proper address of the applicant and with return postage prepaid.

Taxpayers in this manner will receive their bills at the earliest possible moment and avoid any delay caused by waiting on lines, as is required in cases of personal application.

The requisition must be addressed and mailed to the Deputy Receiver of Taxes in whatever Borough the property is located, as follows:

- John J. McDonough, No. 57 Chambers street, Borough of Manhattan, New York.
John B. Underhill, corner Third and Tremont avenues, Borough of The Bronx, New York.
James B. Bouck, Municipal Building, Borough of Brooklyn, New York.
Frederick W. Bleckwenn, corner Jackson avenue and Fifth street, Long Island City, Borough of Queens, New York.
Matthew S. Tully, Richmond Building, Richmond terrace, New Brighton, Borough of Richmond, New York.

DAVID E. AUSTEN, Receiver of Taxes.

PROPOSALS FOR \$9,087,107.32 OF THREE AND ONE-HALF PER CENT. CORPORATE STOCK OF THE CITY OF NEW YORK.

PRINCIPAL AND INTEREST PAYABLE IN GOLD.

EXEMPT FROM ALL TAXATION IN THE STATE OF NEW YORK, EXCEPT FOR STATE PURPOSES.

EXECUTORS, ADMINISTRATORS, GUARDIANS AND OTHERS HOLDING TRUST FUNDS ARE AUTHORIZED, BY CHAPTER 65 OF THE LAWS OF 1889, TO INVEST IN THESE BONDS AND STOCK.

SEALED PROPOSALS WILL BE RECEIVED BY THE COMPTROLLER OF THE CITY OF NEW YORK, at his office, No. 280 Broadway, in The City of New York, until

WEDNESDAY, THE 18th DAY OF OCTOBER, 1899.

at 2 o'clock P. M., when they will be publicly opened in the presence of the Commissioners of the Sinking Fund, or such of them as shall attend, as provided by law, for the whole or a part of the following-described Registered Stock of The City of New York, bearing interest at the rate of three and one-half per cent. per annum, from and including the date of payment therefor, to wit:

Table with 5 columns: AMOUNT, TITLE, AUTHORITY, PRINCIPAL PAYABLE, INTEREST PAYABLE SEMI-ANNUALLY ON. It lists various types of corporate stock with their respective amounts and legal authorities.

The above-described stock is free and exempt from all taxation in the State of New York, except for State purposes, pursuant to the provisions of section 169 of chapter 378 of the Laws of 1897.

The principal of and interest on said stock are payable in gold coin of the United States of America, of the present standard of weight and fineness, pursuant to a resolution of the Commissioners of the Sinking Fund adopted June 9, 1898.

The above described stock is offered for sale in place of the stock heretofore advertised to be sold on the 3d of October, 1899.

CONDITIONS OF SALE.

No proposal for stock shall be accepted for less than the par value of the same. Proposals containing conditions other than those herein set forth will not be received or considered. Every bidder, as a condition precedent to the reception or consideration of his proposal, shall deposit with the Comptroller in money, or by a certified check drawn to the order of said Comptroller upon one of the State or National Banks of the said city, two per cent. of the par value of the stock bid for in said proposal.

No proposal will be received or considered which is not accompanied by such deposit. All such deposits shall be returned by the Comptroller to the persons making the same within three days after the decision has been rendered as to who is or are the highest bidder or bidders, except the deposit made by the highest bidder or bidders.

If said highest bidder or bidders shall refuse or neglect, within five days after service of written notice of the award to him or them, to pay to the City Chamberlain the amount of the stock awarded to him or them at its par value, together with the premium thereon, less the amount deposited by him or them, the amount or amounts of deposit thus made shall be forfeited to and retained by said city as liquidated damages for such neglect or refusal, and shall thereafter be paid to the Sinking Fund of The City of New York for the Redemption of the City Debt.

Upon the payment into the City Treasury of the amounts due by the persons whose bids are accepted, respectively, certificates thereof shall be issued to them as authorized by law.

The proposals, together with the security deposits, should be inclosed in a sealed envelope, indorsed "Proposals for Bonds of the Corporation of The City of New York," and then inclosed in a sealed envelope, addressed to the Comptroller of The City of New York.

BIRD S. COLER, Comptroller.

THE CITY OF NEW YORK—DEPARTMENT OF FINANCE, COMPTROLLER'S OFFICE, September 26, 1899.

FIRE DEPARTMENT.

HEADQUARTERS FIRE DEPARTMENT, Nos. 157 AND 159, EAST SIXTY-SEVENTH STREET, New York, September 27, 1899.

TO CONTRACTORS.

SEALED PROPOSALS FOR FURNISHING THE materials and labor and doing the work required in altering and repairing the building of this Department situated at No. 173 Elm street, in the Borough of Manhattan, will be received by the Fire Commissioner, at the office of the Fire Department, Nos. 157 and 159 East Sixty-seventh street, in The City of New York, until 10.30 o'clock A. M.

WEDNESDAY, OCTOBER 11, 1899,

at which time and place they will be publicly opened by the head of said Department and read. No estimate will be received or considered after the hour named.

For information as to the amount and kind of work to be done, bidders are referred to the specifications, which form part of these proposals.

The form of agreement, showing the manner of payment for the work, with the specifications, and forms of proposals, may be obtained at the office of the Department.

Proposals must be made for all the work called for in the specifications. Bidders will write out the amount of their estimates in addition to inserting the same in figures.

The work is to be completed and delivered within the time specified in the contract. The damages to be paid by the contractors for each day that the contract may be unfulfilled after the time specified for the completion thereof shall have expired, are fixed and liquidated at Five (5) Dollars.

The Fire Department reserves the right to decline any and all bids or estimates, if deemed to be for the public interest.

Each bid or estimate shall be accompanied by the contract, in writing, of two householders or freeholders of the City of New York, with their respective places of business or residence, to the effect that if the contract be awarded to the person making the estimate, they will, on its being so awarded, become bound as sureties for its faithful performance in the sum of One Thousand Five Hundred (1,500) Dollars.

No estimate will be considered unless accompanied by either a certified check upon one of the banks of The City of New York, drawn to the order of the Comptroller, or money, to the amount of Seventy-five (75) Dollars.

JOHN J. SCANNELL, Fire Commissioner

MUNICIPAL CIVIL SERVICE COMMISSION.

MUNICIPAL CIVIL SERVICE COMMISSION OF THE CITY OF NEW YORK, CENTRE, ELM, FRANKLIN AND WHITE STREETS, NEW YORK, September 27, 1899.

PUBLIC NOTICE IS HEREBY GIVEN THAT open competitive examinations will be held at the offices of this Commission for the following positions, upon the dates specified:

Monday, October 2, 10 A. M. AXEMEN. Subjects of examination: Writing, arithmetic, technical knowledge and experience. In this examination, only applicants Nos. 134 to 282, inclusive, whose applications were filed on or before May 6, 1899, will be examined.

Tuesday, October 3, 10 A. M. DISTRICT SUPERINTENDENT, DEPARTMENT OF STREET CLEANING. Subjects of examination: Experience, duties, arithmetic and handwriting.

Wednesday, October 4, 10 A. M. PHYSICIAN. Subjects of examination: Technical knowledge and experience.

Thursday, October 5, 10 A. M. TOPOGRAPHICAL DRAUGHTSMAN. Subjects of examination: Handwriting, arithmetic, technical knowledge and experience.

Thursday, October 5, 10 A. M. ARCHITECTURAL DRAUGHTSMAN. Subjects of examination: Handwriting, arithmetic, technical knowledge and experience.

Monday, October 9, 10 A. M. ASSISTANT ENGINEER (CIVIL). Subjects of examination: Writing, arithmetic, technical knowledge and experience.

Thursday, October 12, 10 A. M. POLICE MATRON. Subjects of examination: Writing, reading, arithmetic, duties and experience.

Friday, October 13, 10 A. M. ENGINEER OF PILE DRIVER. Subjects of examination: Writing, arithmetic, duties and experience.

LEE PHILLIPS, Secretary.

DEPARTMENT OF SEWERS.

DEPARTMENT OF SEWERS—COMMISSIONER'S OFFICE, Nos. 13 TO 21 PARK ROW, New York, September 15, 1899.

TO CONTRACTORS.

BIDS OR ESTIMATES, INCLOSED IN A sealed envelope, with the title of the work and the name of the bidder indorsed thereon, will be received at this office until

WEDNESDAY, OCTOBER 11, 1899,

at 12 o'clock M., at which hour they will be publicly opened by the head of the Department, and read.

For the following works in the

Borough of Brooklyn.

No. 1. SEWER IN MORGAN AVENUE, from Johnson avenue to Benton street.

No. 2. SEWER IN EAST THIRTY-SECOND STREET, between Church avenue and Avenue C.

No. 3. SEWER IN CHURCH AVENUE, between Nostrand avenue and New York avenue.

Borough of The Bronx.

No. 1. SEWER AND APPURTENANCES IN MORRIS (FLEETWOOD) AVENUE, between One Hundred and Seventy-sixth street and Tremont avenue.

No. 2. SEWERS AND APPURTENANCES IN EAST TWO HUNDRED AND THIRD STREET (ROCKFIELD STREET), between Moshulu Parkway, South and the Concourse; in BRIGGS AVENUE, between Moshulu Parkway, South and East Two Hundred and First street (Suburban street); and in EAST TWO HUNDRED AND SECOND STREET (Summit street), between Briggs avenue and the Concourse; and in VILLA AVENUE, between East Two Hundredth street (Southern Boulevard) and Van Cortlandt avenue and in JEROME AVENUE, from the summit south of East One Hundred and Ninety-ninth street (Garfield street) to the summit north of Van Cortlandt avenue.

No. 3. SEWERS AND APPURTENANCES IN ONE HUNDRED SEVENTY-NINTH STREET, from Jerome avenue to the Concourse; and in WALTON AVENUE, from One Hundred and Seventy-ninth street to Burnside avenue; and in MORRIS AVENUE, from Tremont avenue to Burnside avenue; and in CRESTON AVENUE, from One Hundred and Seventy-eighth street to Burnside avenue.

Each bid or estimate shall contain and state the name and place of residence of each of the persons making the same, the names of all persons interested with him therein, and if no other person be so interested it shall distinctly state that fact; that it is made without any connection with any other person making an estimate for the same purpose, and is in all respects fair and without collusion or fraud, and that no member of the Municipal Assembly, head of a department, chief of a bureau, deputy thereof, or clerk therein, or other officer of the Corporation, is directly or indirectly interested therein, or in the supplies or in the work to which it relates, or in any portion of the profits thereof.

Each estimate must be verified by the oath, in writing of the party making the same, that the several matters therein stated are true, and must be accompanied by the consent, in writing, of two householders or freeholders in the City of New York, to the effect that if the contract is awarded to the person making the estimate, they will, upon its being so awarded, become bound as his sureties for its faithful performance, and that if he shall refuse or neglect to execute the same they will pay to the Corporation any difference between the sum to which he would be entitled upon its completion and that which the Corporation may be obliged to pay to the person to whom the contract shall be awarded at any subsequent letting, the amount to be calculated upon the estimated amount of the work by which the bids are tested.

The consent last above mentioned must be accompanied by the oath or affirmation, in writing, of each of the persons signing the same, that he is a householder or freeholder in the City of New York, and is worth the amount of the security required for the completion of the contract, over and above all his debts of every nature, and over and above his liabilities as bail, surety, or otherwise, and that he has offered himself as surety in good faith, with the intention to execute the bond required by law.

No estimate will be considered unless accompanied by either a certified check upon one of the State or National banks of the City of New York, drawn to the order of the Comptroller, or money to the amount of five per centum of the amount of the security required for the faithful performance of the contract. Such check or money must not be enclosed in a sealed envelope containing the estimate, but must be handed to the officer or clerk of the Department who has charge of the estimate box, and no estimate can be deposited in said box until such check or money has been examined by said officer or clerk and found to be correct. All such deposits, except that of the successful bidder, will be returned to the persons making the same within three days after the contract is awarded. If the successful bidder shall refuse or neglect, within five days after notice that the contract has been awarded to him, to execute the same, the amount of the deposit made by him shall be forfeited to and retained by the City of New York as liquidated damages for such neglect or refusal, but if he shall execute the contract within the time aforesaid the amount of the deposit will be returned to him.

THE COMMISSIONER OF SEWERS RESERVES THE RIGHT TO REJECT ALL BIDS RECEIVED, IF HE DEEMS IT FOR THE BEST INTERESTS OF THE CITY. Blank forms of bids or estimates, the proper envelope in which to inclose the same, and any further information desired, can be obtained as to the Borough of Brooklyn in the office of the Deputy Commissioner of Sewers, Municipal Building, Borough of Brooklyn, and as to the Borough of The Bronx in the office of the Deputy Commissioner of Sewers, One Hundred and Seventy-seventh street and Third Avenue, Borough of The Bronx.

JAS. KANE, Commissioner of Sewers.

DEPARTMENT OF STREET CLEANING.

DEPARTMENT OF STREET CLEANING OF THE CITY OF NEW YORK, MAIN OFFICE, NOS 13 TO 21 PARK ROW, BOROUGH OF MANHATTAN.

BOROUGH OF QUEENS AND RICHMOND.

PUBLIC NOTICE.

CONTRACTS, PURSUANT TO SECTIONS 239 AND 534 OF THE GREATER NEW YORK CHARTER, FOR COLLECTING STREET SWEEPINGS, ASHES, GARBAGE AND HOUSEHOLD REFUSE OF THE SEVERAL WARDS OF THE BOROUGH OF QUEENS AND RICHMOND, IN THE CITY OF NEW YORK, AND DELIVERING THE SAME AT THE PLACE OR PLACES DESIGNATED BY THE COMMISSIONER OF STREET CLEANING, FOR THE PERIOD BEGINNING WITH THE DATE OF EXECUTION THEREOF, AND ENDING WITH THE 31ST DAY OF DECEMBER, 1899.

PROPOSALS FOR THE ABOVE CONTRACTS inclosed in sealed envelopes, indorsed with the title of the work, and with the names and addresses of the persons making the same, and the date of the said proposals, will be received at the Main Office of the Department of Street Cleaning, Nos. 13-21 Park Row, in the Borough of Manhattan, in the City of New York, until 12 o'clock M. on

FRIDAY, THE 6TH DAY OF OCTOBER, 1899,

at which time and place said proposals will be publicly opened and read.

The persons to whom the said contracts may be awarded will be required to execute the same within five (5) days of receipt of notice to that effect, and in case of failure or neglect so to do, they will be considered as having abandoned the said contract, and as in default to the Corporation, whereupon the Commissioner of Street Cleaning may readvertise and relet the same, and so on until the contracts be accepted and executed.

Bidders are required to state under oath or affirmation in their proposals their names and places of residence, the names of all persons interested therein, and if no other person be so interested, that fact shall be distinctly stated; also that the proposal is made without any connection with any other person making a proposal for the same work, and that it is in all respects fair and without collusion or fraud, and that no member of the Municipal Assembly, head of a department, chief of a bureau, deputy thereof or clerk therein, is directly or indirectly interested therein or in any portion of the profits thereof. Where more than one person is interested, it is required that the verification be made and subscribed by all the parties so interested.

Permission will not be given for the withdrawal of any proposal, and the right is expressly reserved by the Commissioner of Street Cleaning to reject all of the proposals should he deem it best for the interest of the City so to do. The award by the said Commissioner of a contract or contracts, as above, shall be subject to the approval of the Board of Estimate and Apportionment.

No proposal will be accepted from, nor will the contract be awarded to, any person who is in arrears to the Corporation, upon debt or contract, or who is a defaulter, as surety or otherwise, upon any obligation to the Corporation. Each proposal must be accompanied by the consent, in writing, of two householders or freeholders of the City of New York, with their respective places of business or residence, or of two guaranty or surety companies duly authorized by law to act as surety, incorporated under the laws of the State of New York, as

shall be satisfactory to the Comptroller of The City of New York, to the effect that if the contract be awarded to the person or persons making the said proposal, they will, upon it being so awarded, become bound as his or their sureties for its faithful performance, to an amount equal to at least one-half the compensation for the performance of the contract, as determined by the estimates of quantities of materials to be handled, as below in this public notice, at the price bid per ton by the contractor in his proposal, and that if he or they shall omit or refuse to execute the same, they will pay to The City of New York any difference between the sum to which he or they would be entitled on the completion of the said contract, and that which The City of New York may be obliged to pay to the person or persons to whom the said contract may be subsequently awarded, the amount to be calculated upon the estimated amount of the work by which the proposals are tested. The consent above mentioned must be accompanied by the oath or affirmation, in writing, of each of the persons signing the same, that he is a householder or freeholder in the City of New York, and is worth the amount of security for the completion of the contract, as stated in the proposal, over and above his liabilities as bail, surety or otherwise, and that he has offered himself as surety in good faith, and with the intention to execute the bond required by law, and a like affidavit as to sufficiency shall be required of an officer of a corporation so consenting; the adequacy and sufficiency of the sureties offered shall be subject to the approval of the Comptroller of The City of New York.

Each proposal must be accompanied by a certified check on one of the State or National banks of the City of New York, payable to the order of the Comptroller of said city, for five (5) per centum of the amount of the surety bond aforesaid, or money to that amount. Said check or money must not be inclosed in the sealed envelope containing the proposal, but must be handed in separately at the time of submitting the proposal.

On the award of the contract or contracts, or the rejection of all the proposals, the checks or money of the unaccepted bidders will be returned to them, and upon the execution of the contract or contracts, the checks or money of the accepted bidder or bidders will likewise be returned to him or them.

All proposals must be made with reference to the form of contract and the requirements thereof on file in the Main Office of the Department of Street Cleaning, or if not so made, they will be rejected. The form of contract, with specifications, showing the manner of payment of the work, and forms of proposals, and further information, if required, may be obtained at the Main Office of the Department of Street Cleaning.

It is estimated that the yearly quantities of refuse to be collected and delivered in the Borough of Queens are as follows:

Table with 2 columns: TONS OF TWO THOUSAND POUNDS, and list of refuse types (Ashes, Garbage, Street sweepings, Household refuse) for five wards (First, Second, Third, Fourth, Fifth).

N. B.—Bidders should take into account the difference in population of some of the wards, and particularly of the Fifth Ward, during the summer months as compared with the rest of the year.

Proposals will be received for one, or more, or all of the said wards in the Borough of Queens.

It is estimated that the yearly quantities of refuse to be collected and delivered in the Borough of Richmond are as follows:

Table with 2 columns: TONS OF TWO THOUSAND POUNDS, and list of refuse types (Ashes, Garbage, Household refuse) for five wards (First, Second, Third, Fourth, Fifth).

N. B.—Bidders should take into account the difference in population in some of the wards of the Borough of Richmond during the summer months as compared with the rest of the year.

Proposals will be received for one, or more, or all of the said wards in the Borough of Richmond. The above estimates for the boroughs of Queens and Richmond are based on the per capita output in the year 1897 of what are now the boroughs of Manhattan and The Bronx, applied proportionately to the estimated populations of the several wards in the Boroughs of Queens and Richmond.

The above-mentioned quantities, though stated with as much accuracy as possible in advance, are approximate only. Bidders will be required to submit their proposals upon the following express conditions, which shall become a part of every proposal received:

The compensation to be paid to the contractor must be stated at a price per ton of two thousand (2,000) pounds, collected and delivered, and all refuse, whether more or less than the quantity so estimated, shall be collected and delivered by the contractor without any extra or other compensation than said price per ton for the whole amount actually collected and delivered, and this sum shall cover all and every cost and expense of collecting and delivering the refuse, however incurred.

The price in the proposals must be so much per ton of two thousand (2,000) pounds, collected and delivered, and this price must be written out in words, and must also be given in figures.

Bidders must satisfy themselves by personal examination of the proposed work, and by consultation with the authorized representatives of the Department of Street Cleaning in the said boroughs, and by such other means as they may select, as to the accuracy of the foregoing estimates, and as to the quantity and nature of the work to be done, and shall not at any time after the submission of any proposal dispute or complain of such statement or estimate to the Commissioner, or assert that there was any misunderstanding in regard to the nature or amount of work to be done.

N. B.—This public notice is and is to be taken as a part of the contract for which proposals are hereby invited.

Dated NEW YORK, September 19, 1899. JAMES MCCARTNEY, Commissioner of Street Cleaning.

PERSONS HAVING BULKHEADS TO FILL, IN the vicinity of New York Bay, can procure material for that purpose—ashes, street sweepings, etc., such as is collected by the Department of Street Cleaning—free of charge, by applying to the Commissioner of Street Cleaning, Nos. 13 to 21 Park row Borough of Manhattan.

JAMES MCCARTNEY, Commissioner of Street Cleaning.

SUPREME COURT.

SECOND JUDICIAL DISTRICT.

In the matter of the application and petition of Michael T. Daly, as Commissioner of Public Works of the City of New York, for and on behalf of The Mayor, Aldermen and Commonalty of the City of New York, under chapter 189 of the Laws of 1893, to acquire certain real estate, as the term "real estate" is defined under said act, for the purpose of providing for the sanitary protection of the sources of the water supply of the City of New York.

AMENDED MOUNT KISCO.

PUBLIC NOTICE IS HEREBY GIVEN THAT the First Separate Report of David W. Travis, William H. Wright and John Connelly, (who were appointed Commissioners of Appraisal in the above-entitled matter by an order of this Court, made at a Special Term thereof, held at the Court-house in White Plains, Westchester County, October 5, 1895), dated July 31, 1899, was filed in the Westchester County Clerk's office, on the 2d day of August, 1899.

Notice is further given that the said report includes and effects the parcels of land designated as Parcels Nos. 3, 14, 16, 18, 19, 20, 23, 24, 25, 26, 99, 100 and 113, and that the special claims of George W. Gorham, Howard Baily and William H. Church are included in said report.

Notice is further given that an application will be made at a Special Term of the Supreme Court of the State of New York, to be held in and for the Second Judicial District, at the Court-house in the City of Poughkeepsie, County of Dutchess and State of New York, on the 28th day of October, 1899, at 10.30 o'clock in the forenoon of that day or as soon thereafter as counsel can be heard, for an order confirming said report, and for such other and further relief as may be just.

Dated NEW YORK, 12th day of September, 1899. JOHN WHALEN, Corporation Counsel, No. 2 Tryon Row, Borough of Manhattan, City of New York.

SECOND JUDICIAL DISTRICT.

In the matter of the petition of Thomas F. Gilroy, Commissioner of Public Works of the City of New York, under and in pursuance of chapter 490 of the Laws of 1883, and the laws amendatory thereof, on behalf of the Mayor, Aldermen and Commonalty of the City of New York, for the appointment of said Commissioners of Appraisal under said acts.

SIXTH SUPPLEMENTAL PROCEEDING—CORNNELL DAM.

PUBLIC NOTICE IS HEREBY GIVEN THAT the Second Separate Report of John H. Clapp, J. Irving Burns and Henry H. Porter (who were appointed Commissioners of Appraisal in above-entitled matter, by an order of this Court, made at a Special Term thereof, held in the Court-house in White Plains, Westchester County, March 7, 1896), dated August 4, 1897, was filed in Westchester County Clerk's office August 12, 1899.

Notice is further given that said report includes and affects the parcels of land designated as Parcels Nos. 2, 3, 4, 12, 15, 16, 74 and 80.

Notice is further given that an application will be made at a Special Term of the Supreme Court of the State of New York, to be held in and for the Second Judicial District, at the Court-house in the City of Poughkeepsie, County of Dutchess, and State of New York, on the 28th day of October, 1899, at 10.30 o'clock in the forenoon of that day, or as soon thereafter as counsel can be heard, for an order confirming said report, and for such other and further relief as may be just.

Dated NEW YORK, September 12, 1899. JOHN WHALEN, Corporation Counsel, No. 2 Tryon Row, Borough of Manhattan, City of New York.

SECOND JUDICIAL DISTRICT.

In the matter of the petition of Thomas F. Gilroy, Commissioner of Public Works of the City of New York, under and in pursuance of chapter 490 of the Laws of 1883, and the laws amendatory thereof, etc.

EIGHTH SUPPLEMENTAL PROCEEDING—CORNNELL DAM.

PUBLIC NOTICE IS HEREBY GIVEN THAT the Second Separate Report of Daniel O'Connell, William Murray and George Caulfield, Commissioners of Appraisal in the above entitled matter, dated August 25, 1899, was filed in the office of the Clerk of the County of Westchester, at White Plains, in said County, on the 31st day of August, 1899.

Notice is further given that the said report includes and affects the parcels of land designated as Parcels Nos. 303, 303 1/2, 42, 51, 58, 65, 75, 107, 108, 111, 131, 134, 152, 383, 393, 434, 455, 493, 516, 519, 520, 523, 526, 557 and 580, and the claims of Robert F. White (part of Parcel No. 510 east) and of John C. Purdy and another for an interest in a spring on Parcel 557.

Notice is further given that an application will be made at a Special Term of the Supreme Court of the State of New York to be held in and for the Second Judicial District at the Court-house in the City of Poughkeepsie, County of Dutchess and State of New York, on the 28th day of October, 1899, at 10.30 o'clock in the forenoon of that day or as soon thereafter as counsel can be heard, for an order confirming said report, and for such other and further relief as may be just.

Dated, NEW YORK, September 7, 1899. JOHN WHALEN, Corporation Counsel, No. 2 Tryon Row, Borough of Manhattan, City of New York.

In the matter of the application of the Board of Education of The City of New York, by the Corporation Counsel, relative to acquiring title by The City of New York, to certain lands situate on the EASTERLY SIDE OF SEVENTH AVENUE AND FORT HAMILTON AVENUE, between Seventy-eighth and Seventy-ninth streets, in the Thirtieth Ward of the Borough of Brooklyn, duly selected and chosen as a site for school purposes, by the School Board of the Borough of Brooklyn and approved by the Board of Education under and in pursuance of the provisions of chapter 101 of the Laws of 1888, and the various statutes amendatory thereof and other statutes relating thereto.

WE, THE UNDERSIGNED COMMISSIONERS of Estimate in the above-entitled matter, appointed pursuant to the provisions of the statutes relating thereto, hereby give notice to the owner or owners, lessee or lessees, parties or persons respectively entitled to or interested in the lands, tenements, hereditaments and premises, title to which is sought to be acquired in this proceeding, and to all others whom it may concern, to wit:

First—That we have completed our estimate of the loss and damage to the respective owners, lessees, parties and persons interested in the lands or premises affected by this proceeding, or having any interest therein, and have filed a true report or transcript of such estimate in the office of the Board of Education of The City of New York, at No. 146 Grand street in the Borough of Manhattan, City of New York, for the inspection of whomsoever it may concern.

Second—That all parties or persons whose rights may be affected by the said estimate, and who may object to the same, or any part thereof, may, within ten days after the first publication of this notice, September 25, 1899, file their objections to such estimate, in writing, with us, at our office in the office of the Corporation Counsel of The City of New York, in the Borough Hall in the Borough of Brooklyn, in said city, as provided by statute, and that we, the said Commissioners, will hear parties so objecting at our office on the 9th day of October, 1899, at 3 o'clock in the afternoon, and upon such subsequent days as may be found necessary.

Third—That our report herein will be presented to the Supreme Court of the State of New York, at a Special Term thereof for the hearing of motions, to be held in the Kings County Court-house, in the Borough of Brooklyn, in The City of New York, on the 13th day of October, 1899, at the opening of the Court on that day, and that then and there, or as soon thereafter as counsel can be heard thereon, a motion will be made that the said report be confirmed.

Dated BOROUGH OF BROOKLYN, CITY OF NEW YORK, September 25, 1899. WILLIAM A. MATHIS, FREDERICK J. GREIFENSTEIN, A. E. SANDERS, Commissioners.

GEORGE T. RIGGS, Clerk.

FIRST DEPARTMENT.

In the matter of the application of The Mayor, Aldermen and Commonalty of the City of New York, relative to acquiring title, wherever the same has not been heretofore acquired, to the lands, tenements and hereditaments required for the purpose of opening EAST ONE HUNDRED AND SIXTY-FIFTH STREET (although not yet named by proper authority), from Hall place to Rogers place, as the same has been heretofore laid out and designated as a first-class street or road in the Twenty-third Ward of the City of New York.

NOTICE IS HEREBY GIVEN THAT THE bill of costs, charges and expenses incurred by reason of the proceedings in the above-entitled matter, will be presented for taxation to one of the Justices of the Supreme Court of the State of New York, First Department, at a Special Term thereof, Part I, to be held at the County Court-house, in the Borough of Manhattan, in The City of New York, on the 9th day of October, 1899, at 10.30 o'clock in the forenoon of that day, or as soon thereafter as counsel can be heard thereon; and that the said bill of costs, charges and expenses has been deposited in the office of the Clerk of the County of New York, there to remain for and during the space of ten days, as required by the provisions of section 999 of title 4 of chapter 19, of chapter 378 of the Laws of 1897.

Dated BOROUGH OF MANHATTAN, NEW YORK, September 12, 1899. ROBERT STURGIS, FREDERICK D. MAHONEY, SYLVESTER J. O'SULLIVAN, Commissioners.

JOHN P. DUNN, Clerk.

In the matter of the application of the Board of Education, by the Counsel to the Corporation of The City of New York, relative to acquiring title by The Mayor, Aldermen and Commonalty of The City of New York to certain lands on the NORTHERLY SIDE OF ONE HUNDRED AND SIXTEENTH STREET AND THE SOUTHERLY SIDE OF ONE HUNDRED AND SEVENTEENTH STREET, between Fifth and Lenox avenues, in the Twelfth Ward of said City, duly selected and approved by said Board as a site for school purposes, under and in pursuance of the provisions of chapter 101 of the Laws of 1888, chapter 35 of the Laws of 1890, and chapters 387 and 890 of the Laws of 1896.

WE, THE UNDERSIGNED COMMISSIONERS of Estimate in the above-entitled matter, hereby give notice to the owner or owners, lessee or lessees, parties and persons respectively entitled to or interested in the lands, tenements and premises, title to which is sought to be acquired in this proceeding, and to all others whom it may concern, to wit:

First—That we have completed our estimate of the loss and damage to the respective owners, lessees, parties and persons respectively entitled to or interested in the lands or premises affected by this proceeding, or having any interest therein, and have filed a true report or transcript of such estimate in the Board of Education for the inspection of whomsoever it may concern.

Second—That all parties or persons whose rights may be affected by the said estimate, and who may object to the same, or any part thereof, may, within ten days after the first publication of this notice, September 18, 1899, file their objections to such estimate, in writing, with us, at our office, Room No. 2, on the fourth floor of the Staats-Zeitung Building, No. 2 Tryon row, in said city, as provided by section 4 of chapter 101 of the Laws of 1888 and the various statutes amendatory thereof, and that we, the said Commissioners, will hear parties so objecting at our said office, on the 2d day of October, 1899, at 11 o'clock in the forenoon, and upon such subsequent days as may be found necessary.

Third—That our report herein will be presented to the Supreme Court of the State of New York, at a Special Term thereof, to be held in Part III, in the County Court-house, in The City of New York, Borough of Manhattan, on the 9th day of October, 1899, at the opening of the Court on that day, and that then and there, or as soon thereafter as counsel can be heard thereon, a motion will be made that the said report be confirmed.

Dated, NEW YORK, September 16, 1899. DANIEL P. INGRAHAM, CONRAD HARRIS, JOHN CONNELLY, Commissioners.

JOSEPH M. SCHENCK, Clerk.