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COUNTY GOVERNMENT

PART I

Papers on Special Topics

PART II

Organization of Westchester County

PART III

Expenses of Education

PART IV

County Finance

Amended

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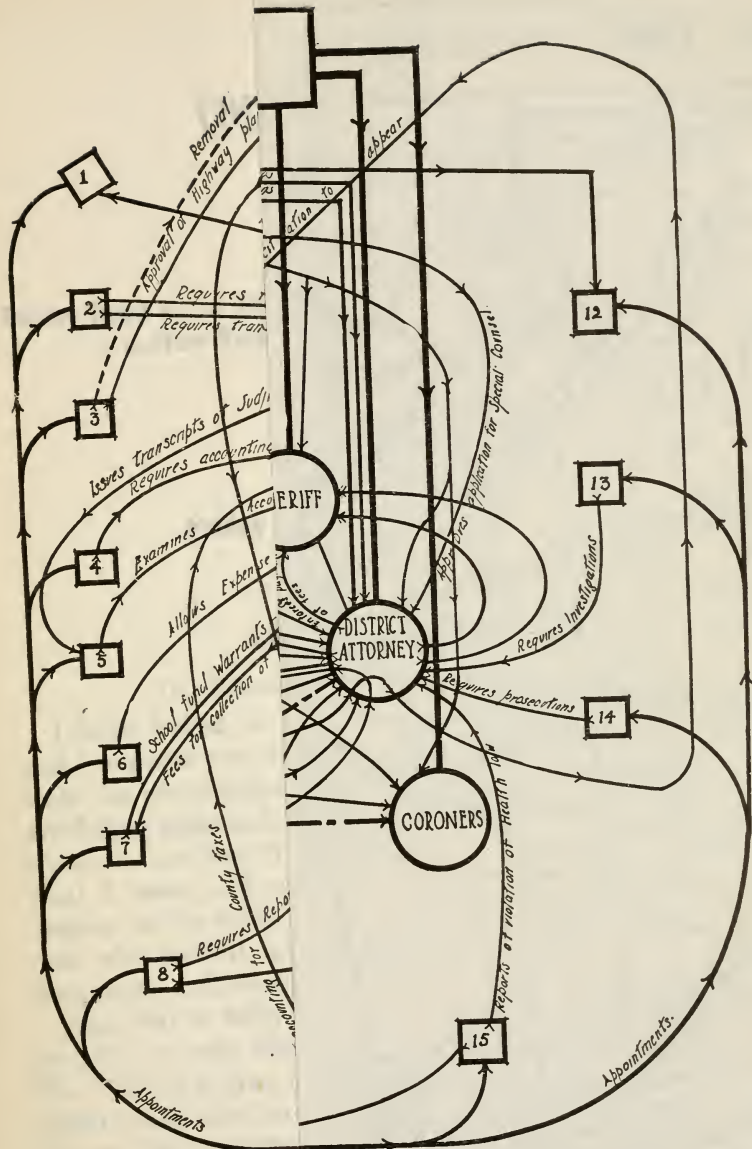
COUNTY GOVERNMENT

PART I

Papers Read at the First Conference for Better County Government
in New York State, held at Schenectady, N. Y.,
November 13-14, 1914

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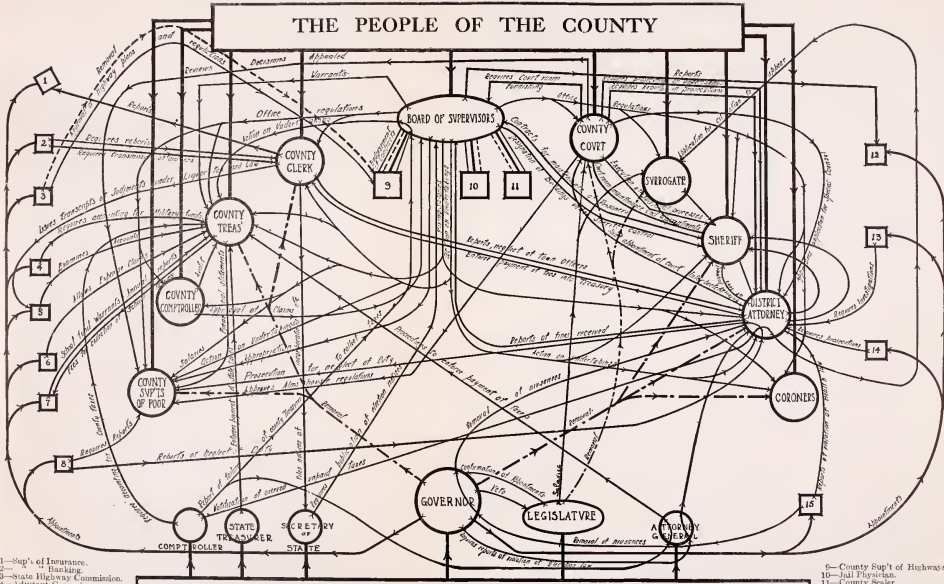
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- 2—Banking.
- 3—State Highway Commission.
- 4—Adjutant General.
- 5—State Commission of Excise.
- 6—State Board of Tax Comm'rs
- 7—Comm'r of Education.
- 8—State Board of Charities.

- 9—County Sup't of Highways.
- 10—Jail Physician.
- 11—County Sealer.
- 12—Comm'r of Agriculture.
- 13—Prison Comm'r.
- 14—Comm'r of Labor.
- 15—Comm'r of Health.

THE PEOPLE OF THE COUNTY



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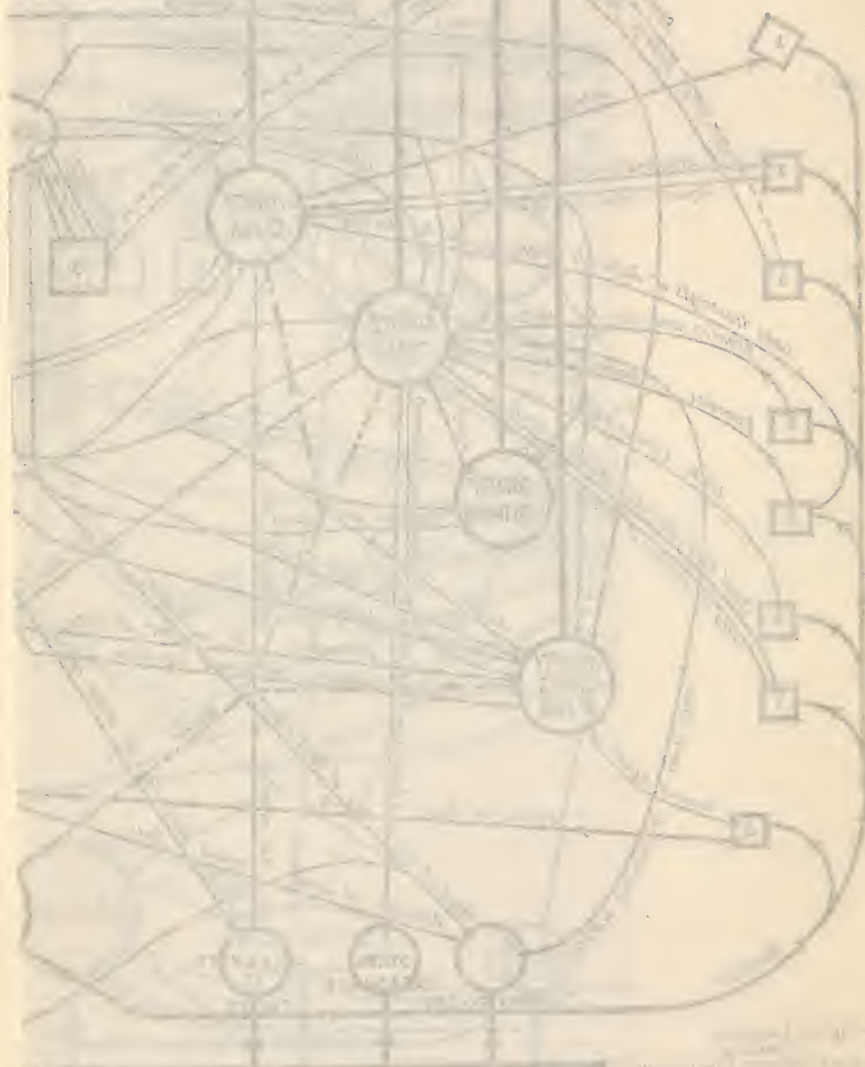
ADDRESS OF WELCOME

Dr. RICHMOND, *President of Union College*

I have looked at your chart. I have referred to it before, and I suppose you have looked at it. If it is intended to illustrate the complexities of the subject, I am sure you realize you are facing some task. These complicated lines leading from one center to another, if you will look at it again you will realize what I mean, are enough to bring confusion to the senses and despair to the mind, and I suppose that is the thing which the man who drew it intended should be accomplished, showing the complexity and confusion which exists in county government.

And that is why, as I understand it, you are here to try to simplify at least that phase of the great question of government. No doubt it is true that all government tends constantly to complexity, and the paralyzing question which is always facing us is how shall we keep our government simple. Whatever may be true of a government, such as the Empire of Germany, whatever may be true of other countries, it is certainly true of a democracy that we must keep the government at its practicable minimum; that is to say, we shall be governed as little as possible.

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THE BACK

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It was our boast that we are a self-governing people, but I think we all agree that we have too many public officials; and we have too many names on the ballot.

Complex Citizenship

I had an experience on election day which I will tell you was an illuminating one. I went down to our voting machine with the best intention in the world to use both my intelligence and my conscience. I had found I needed both. I voted for all the men I wanted until I came to the delegates to the Constitutional Convention. I did not want to vote the party ticket, but I saw no prospects of doing otherwise; I saw only blank spots. I called out in my despair, "I want to vote a split ticket!" Two friendly gentlemen opened the curtain, looked carefully to see how I had voted and then handed me some pasters, sticky side up, covered with names—the names of all the candidates of all the parties of the delegates to the Constitutional Convention. And they said, "You tear these off and you stick them on and then you draw the curtain." It took some time. For instance, I wanted to vote for Judge Cullen and Senator Root. It made complications. I heard low grumbles and some chuckles which were not soothing to the ears of a director of the morals of youth. I was exceeding my time. I was told in stern tones that I was taking five minutes. I had already taken five minutes, but I protested from the inside that I was trying to vote intelligently. Finally I found my way out and struggled down a long line of angry faces. I was told later that others had wished to vote a split ticket, but only half a dozen had tried to; the rest voted the straight ticket.

Now, that is to my mind an illustration of how essential it is to simplify the necessary duties of citizenship. The simpler they are the better the chances of having them performed intelligently and conscientiously; that is why I am for the short ballot, and I hope you are. I want to know the man I am voting for; and I also want to know who is responsible if things are done nefariously. We are never going to get good government in the county or anywhere else until we come to the point where we have devised a plan by means of which we may trace the responsibility and hold each man responsible for the conduct of the trust which we have committed to his hands.

I wish, gentlemen, that I had the sagacity of some of the statesmen who have been boys in this college, such as Mr. Seward or John Bigelow, or even of the sagacious Dr. Nott, but I have not, and I shall only be able to sit at your feet and learn wisdom. I wish to assure you that you are very welcome here, and further that you have not only the good will, but also the active co-operation of Union College in your attempt to solve one of the many and vexing problems of public government.

**ADDRESS: " SOME NEEDS TO BE CONSIDERED IN RE-
CONSTRUCTING COUNTY GOVERNMENT "**

By OTHO GRANDFORD CARTWRIGHT, *Director of the Westchester
County Research Bureau*

We have learned a great deal in the last three or four years about the public affairs of Westchester county. We have published some things about them. The results of our publications and propaganda have been in one direction to awake unwonted interest not only in the county's public business, but in that of the local municipalities, which are either subdivisions of the county or independent minor municipalities. In another direction it has been to establish several important improvements in method, and economies in result, of administration. In still another direction it has been to antagonize bitterly partisan leadership and the beneficiaries of such partisan leadership, whose revenues from county patronage have been correspondingly reduced. The most hopeful result that it has revealed is the fact that public officials are willing to act upon suggested improvements and to adopt them both in securing legislative enactment and in improving official practice under the existing law. It has also revealed the fact that partisan leadership will work for such improvements so far as can be risked without encouraging public demand for good government to a point where it may endanger the predominance of the party boss.

The High Cost of County Government

So many things are needed to bring public service in the counties of our State up to ordinary business efficiency that if I were to read you a detailed list of them I fear there would be few auditors left in the hall to listen to any subsequent argument.

I can only tell you of some of the most important matters in which there is room for increase in efficiency in both the amount and character of service rendered and great possibility for decreasing enormous cost, for it does cost nearly a million and a half dollars a year to run Westchester county, and it costs eight or ten millions a year to run all the various governments in the county; whereas, under a simple organization fully one-half of that cost might be saved. I am free to make this assertion. With a simpler system of law and of government organization, not only the county needs now served, but also all the more important of those which are not now served could be taken care of much more amply than now for less than half the present cost.

Fewer Officers

The first need of the county is centralization of power and reduction of the number of officers. The county has already achieved the reduction of tax collectors from something over 200 to less than 50, and in doing so they brought about much greater efficiency in the collection of taxes. The new law goes into effect the first of January, 1915. What it will achieve in the matter of economy remains to be seen. There are several points in which the bureau has criticized it, but most of these can be amended, and no doubt effort will be made to have such amendments passed as soon as possible. Now the bureau further states, without hesitation, that these forty odd officials could be reduced to a dozen, with still greater efficiency in the collection of taxes and certainly much greater economy. The bureau further confidently asserts that the number of men in the total civil service of Westchester county (not simply the competitive service) could be cut in half, and the salaries of most of the department heads could be cut in half, and still the county would receive better service than it has ever known.

Enough has been said about the nondescript nature of the functions of the county board of supervisors, of its irresponsibility, of the blundering character of its business transactions and of its inability to get anything done quickly or efficiently, to obviate the need of my criticizing that body in this convention. Without reflecting on the individual members of the board as men, most of whom in our county I honor and respect as good citizens and conscientious public servants, the board of supervisors as an institution is an incubus wished on the county by

previous generations, who, undoubtedly anticipating the modern demand for antique heirlooms, wanted to give us something the mere mention of which would always remind us of the bygone days. I think it unnecessary to enlarge upon this topic. We need in its place a small, efficient group of two or three powerful officers who can do things quickly and well and are directly responsible to the people of the county.

Centralization of Public Records

The second need is centralization of public records and public documents; central offices where we may obtain full information about our public business, and a central office from which uniformity of accounts and records and detail of governmental procedure may be enforced and directed throughout the local municipalities of the county. We have some central record offices, such as the county clerk, the register and the bureau of elections, which are all, by the way, branches or offshoots of the county clerk's office. But the records contained in these offices are only a part of those which ought to be there. All township records of taxation, all tax maps, all proceedings of local municipal government, all documents and records which could possibly concern the transfer of a piece of property or the transaction of a piece of business between two separate parties ought to be on file at the county seat. A county information bureau, if we may call it such, is a very great and pressing need, which is served in hardly any capacity in New York counties.

Another need is for some means of bringing together at the county seat, as often during the course of a year as is necessary, all holders of like offices in the various townships of the county for the purpose of instructing them as to the nature of their duties, and the proper manner of performing such duties, and the proper time and order in which duties should be performed, and of instructing them in the use of proper forms for records, accounts and reports.

Getting the Town Officers Together

For example, it is of the highest importance that all of the town clerks of the county should meet at least once a year and receive instructions from the State Comptroller's examiners as to how to make out their reports of audited town bills, and to have specimen reports made out by them for criticism and returned to

them for correction. It would be of the greatest importance, a service of the highest value, to all the communities of the county to have the tax assessors of the various towns meet at the county seat, or, say, at the most central and convenient place for such meeting in the county, to be instructed how to make out their tax rolls, to adopt uniform principles of valuation of their assessments, graded and modified according to location and character of the properties to be assessed; to make out, under the eye of an expert, specimen pages of tax rolls; to calculate under some such plan as the Somers scheme for valuation, the proper amount for which to assess irregular and oddly situated pieces of property. These matters may all be reduced absolutely to a scientific basis, so that valuations may be proportionately uniform throughout the county, and counties uniform in such matters throughout the State.

It would be of the utmost importance for the tax collectors to have a similar convention, to learn how to make out their tax bills and how to keep records of taxes received and disbursed, and how to make reports of their proceedings. And so on I might run through the list of township officers.

County Officials and County Laws

We have talked a great deal in our bureau about uniformity in local administration; about the necessity and advisability of training our local administrators in both knowledge of the law and familiarity with forms and procedure, and the undoubted wisdom of providing for their guidance a code of instructions (duly sanctioned and authorized by the Legislature, if necessary) which should show each particular official all the duties of his office and give him specific direction as to how, when and where he should perform each of such duties. Even under the inefficient system of government in our counties, in our towns and other local municipalities that we now possess we could make very satisfactory progress, achieve economy, efficiency and much more satisfactory service for the needs of our various municipalities if we could choose more competent officials for our public offices; or if, after having chosen men who are themselves unprepared and poorly equipped, we could allow them a certain length of time in which to acquire the necessary preparation and training, and to pass satisfactory tests as to knowledge of the duties and func-

tions of their office and as to ability to execute them properly before they were either required or permitted to enter upon those duties.

The chances are not greater than one to one hundred that an officer will steal. They are one hundred to one that he will make blunders and mistakes and unwittingly perform illegal acts.

The Need for Trained Officials

We have no schools for the training of men for public office, except such an institution as the Bureau of Municipal Research in New York, which trains men rather for the higher administration in big cities than anywhere else. No man who comes out of the training school of the Bureau of Municipal Research of New York City is willing to accept a position in government at a smaller compensation than \$4,000 or \$5,000 a year, which, of course, effectively eliminates such men from the possibility of public service in the smaller municipalities. Therefore, we may say that we have no training school for public office for small communities, but we have multitudes of public offices that have to be filled in order to serve the community interests, and we work them on the foolish principle of short term and much rotation, putting a great many different people on the same job, with nobody trained to do it well. Sometimes we find a subordinate or clerk who has lasted through several administrations and learned the duties and functions of the office, and who serves therein as a schoolmaster for the head of his department when that functionary is newly chosen. It takes most of the new functionary's term of office to acquire knowledge of how to perform his official duties, and by the time his term has expired, if he is at all interested and competent, he becomes sufficiently trained to conduct his office in a satisfactory manner.

Multiplicity of elections means usually the elections of popular men, and popularity is gained in a dozen different ways, the easiest and most taking of which are pleasing personality, good fellowship and free-handedness to those in difficulty. Multitude rule does not recognize the need of special means to get an end desired. "Go straight to it" is the popular way. Trained services are scoffed at.

The Price of the "Free" Press

This is the place where the public press should come into service to help educate citizens to better government service and to formulate opinions favorable to good public service.

Perhaps the institution that we have cherished most in America as an agency of democracy is a free and independent press, the absence of restriction or censorship over such press or interference with it in anything short of libel, either by courts, sheriff or police or anything but popular will. We adore our idealized freedom to express individual opinion—freedom independently to lead popular opinion and belief. It is appalling, therefore, to find that the county press, whence flows the greatest and most powerful influence upon local public opinion, that newspapers which have wide circulation and strong leaderships are at least partly supported and undoubtedly swayed by political patronage; that, in fact, if it were not for such political patronage probably a good many of these newspapers would be unable to meet expenses and would cease to exist.

Under such conditions the newspapers, which derive their greatest revenue from printing awarded them as political patronage, cannot be expected to publish facts or figures tending to show maladministration on the part of officers elected by their own party. Therefore, the first thing that a bureau of this kind has to encounter is how to inform the public of the existence of waste that it discovers and how to make the public cognizant of desirable improvements.

Publicity through independent bulletin service is very expensive. In Westchester county, for example, a single bulletin that reaches the majority of the population costs in postage alone at least \$500. Our bulletins are always sent to the newspapers. About four or five newspapers reprint them. Then about fifty or sixty either ignore them or take particular pains to deny about everything said in the bulletins and criticise organizations that publish such facts, with this exception: bulletins that can be construed to reflect on one political party will sometimes be taken up by the papers of the opposite party and used as political capital, and vice versa.

Eventually, however, each set of papers realizing that the bureau is not a backer of either party, and cannot be relied upon as such, will begin to attack it, and finally papers of both parties refuse to accept publicity items— not only refuse to accept them, but deny their truth.

You wish to know, perhaps, something about this pay of newspapers. I will give you some illustrative facts in Westchester county. Other counties in the State seem to be not quite

so bad in this respect. I regret that this is a most important element of the situation in Westchester county. It is such, however, and one which we must find means to overcome before any far-reaching reform can be realized in public administration.

The following list comprises papers that were designated officially to publish a lot of political piffle prescribed by special and general laws. Most of the matter published is of little use to anybody except as partisan patronage and as a source of income to the editors. It cost the county the following sums during the period from April, 1907, to April, 1913:

DISTRIBUTION OF OFFICIAL PRINTING IN WESTCHESTER COUNTY
April, 1907, to April, 1913

Newspaper	Amount	Politics	Approximate Circulation
1 White Plains Daily Record.....	\$19,634 22	Rep.	2,200
2 Yonkers Daily News.....	16,970 08	Rep.	5,000
3 Mount Vernon Daily Argus.....	16,233 46	Rep.	5,000
4 New Rochelle Pioneer.....	13,278 16	Rep.	2,500
5 Ossining Citizen	12,470 93	Rep.	1,000
6 Portchester Record	11,781 49	Dem.	1,790
7 Citizen Bulletin	10,809 01	Dem.	1,000
8 Yonkers Herald	10,064 58	Dem.	2,000
9 Larchmont Times	9,736 09	Rep.	900
10 Westchester County Reporter...	8,192 83	Dem.	1,750
11 Highland Democrat	8,055 08	Dem.	1,750
12 Tarrytown Argus	7,913 00	Rep.	500
13 White Plains Daily Argus.....	7,511 50	Ind. R.	2,500
14 Portchester Item	7,161 50	Rep.	2,034
15 Peekskill Daily Union.....	7,015 83	Rep.	1,750
16 Eastern State Journal.....	6,685 00	Dem.	2,250
17 Mount Vernon Eagle.....	6,554 50	Dem.	1,000
18 Yonkers Observer	5,437 50	Dem.	2,000
19 North Westchester Times.....	5,288 50	Ind. D.	1,200
20 Pelham Register	4,560 75	Dem.	750
21 Peekskill Review	4,530 25	Dem.	2,000
22 Tarrytown Review	4,178 00	Dem.	1,600
23 Dobbs Ferry Register.....	4,015 00	Rep.	900
24 Democratic Register	4,005 00	Dem.	2,500
25 Peekskill Evening News.....	3,677 38	Rep.	2,100
All others (25)	33,684 67		
Total	\$249,444 31		

The following table shows the distribution of all printing, including the above designations, for one year, 1911:

**PRINTING EXPENDITURE IN WESTCHESTER COUNTY FOR THE
YEAR 1911**

Newspaper	Amount
1 Gazette Press	\$32,637 56
2 Yonkers Daily News.....	11,573 71
3 Westchester News } George T. Long }	7,803 96
4 White Plains Daily Record.....	7,762 41
5 Portchester Record Company	5,288 01
6 White Plains Daily Reporter } Westchester County Reporter }	5,064 18
7 Citizen Bulletin	4,039 33
8 Yonkers Herald	3,583 83
9 Mount Vernon Daily Argus.....	3,285 67
10 Portchester Item } Daily Item Press } Portchester Enterprise }	2,645 75
11 New Rochelle Pioneer	2,370 83
12 Peekskill Daily Union } Peekskill Messenger Critic }	2,348 08
13 White Plains Daily Argus.....	2,133 06
14 Democratic Register	2,107 50
15 Highland Democrat	2,082 58
16 Pelham Register } Harrison Herald }	1,901 50
17 Ossining Citizen	1,854 88
18 Tarrytown Argus } Tarrytown News }	1,780 50
19 New Rochelle Evening Standard.....	1,680 25
20 Compass Publishing Company	1,502 80
21 Peekskill Evening News	1,333 88
22 Rye Courier	1,315 50
23 Eastern State Journal	1,200 50
24. Pelham Sun	1,182 00
All others	8,895 27
Total	\$117,374 64

One paper in the foregoing list, the 'Northwestern Times,' was so indiscreet and independent as to submit to the board of supervisors for audit, in 1910, a bill for the publication of county accounts at a proper rate. The bill amounted to \$600. The other papers that published this matter remonstrated and tried to get the editor of the 'Times' to raise his figure. They were charging

\$1,050 each for the same matter. But the editor of the 'Times' said, 'No, \$600 is the legal price and, moreover, it is good pay.' The board of supervisors audited his claim and were, of course, obliged to cut the other papers down to the same figure. So this paper saved the county \$2,250 by that one act. Since then it has received no more county designations.

If it were not for the fact that the great New York dailies circulate widely in Westchester county, more widely, perhaps, than the local themselves, and that we can often secure their aid in propaganda, the conditions outlined would be much more serious than they are.

We need a central power to enforce the regularities and uniformities which I have shown might be engendered at the indicated county conferences of local officials. Without the power to enforce them it is not of much use to prescribe them. In the first place, a fine on such officers for not attending such conferences should be imposed; a fine of sufficient dimension to make it an object for them to attend. The penalty for not carrying out regulations there developed and prescribed should be removal from office.

Modern Accounting Systems

We need modern accounting systems in the various counties of the State, and not only in the counties but in the townships, villages and school districts; accounts that will show the exact condition of the public estate of those communities at any moment; that will show how much the community owns in all its various forms of property, how much it owes both in obligations currently falling due and in those to be paid off in the future, possibly by future generations; and of such indebtedness the accounts should show what part is a refunding of debt incurred for improvements long ago worn out, and what part is for those which the present taxpayers may enjoy. Although the State Comptroller's office is doing excellent work in this respect, the matter is still in what might be called a state of incipient germination.

Another need is economy in the purchase of supplies, public printing and miscellaneous contracts and services. Westchester county may be held up as a brilliantly illumined example of extravagance in these matters. I could give you a long list of purchases of supplies for Westchester county at extravagant prices that would probably entertain you greatly, but I doubt whether it

would avail much to do so. One or two instances may serve, however, to illustrate what you may find in your own community if you look closely enough. We found the board of supervisors annually auditing bills for \$8 fountain pens for each member of the board; we found the clerk of the board doing up packages of various sorts of office supplies — pads, bottles of ink, beautiful inkstands, fancy pencils, blotters and what not?—one package for each member of the board to take home with him every year. I have not examined this matter closely enough to ascertain whether this is an annual or a semi-annual custom. It may be possible that the various members of the board paid for these packages, but if they did we have found no record of any such receipts in the account of the county treasurer.

A Few Extravagances

We have found in years past bills audited and paid for sets of solid silver table knives and forks. I forget now whether they were for the jail warden or the superintendent of the poor.

We have found indexes for mortgages and deeds purchased at \$81 a volume that any one could purchase in the open market for \$21 or \$22 a volume; and the county even now is auditing and paying bills for McMillan loose-leaf record books at \$24 per volume that a competing firm offers to supply in small or large quantities of the same grade and quality of material and workmanship for \$18 per volume.

We paid several thousand dollars for about a \$500 job of painting in the surrogate's court rooms, and a proportionately greater amount for painting in the county library.

We pay the county clerk \$10,000 a year, the sheriff \$10,000 a year, the county treasurer \$10,000 a year and the county judge \$10,000 a year, the surrogate \$10,000 a year and the comptroller will probably be paid \$10,000 a year. The district attorney is paid \$8,500 a year. You will observe that the county clerk receives more than the district attorney. He receives the same compensation as the judge of the court of which he is the clerk. He receives a considerably larger salary than his superior officer, the Secretary of State. As far as salary goes he is on a par with the Governor. The county treasurer, who is merely a custodian of funds, also receives the same salary as the Governor, who is his superior officer. Going down the list of subordinates in similar ratio we ought to pay the deputy county clerk or deputy treasurer

\$12,000 or \$15,000 a year, and the assistant clerks in the office \$20,000 each a year. Dividing each amount by ten, perhaps, would be a proper proportion, if services were to be valued according to their merits.

Uniform Highway Administration

One of the greatest needs in the county is a uniform administration of the highways. We need a great extension of our roads, and we need them at a smaller cost. We need to plan the county's roads as an entire system, not as a number of separate and distinct segments, parcelled out here and there as political bargains. There are a good many ways in which roads could be built for a small portion of what they now cost the county and the various communities of the county. The character of the pavements should be studied, and the character of the contracts let for the building of roads should be gone into thoroughly. The question of whether the county ought not to build its own roads with its own employees, rather than let them to private contractors, needs to be studied. Investigation of this nature would probably ramify into the question of unemployed labor within the county's borders. Indeed, various important questions of an industrial nature ought to be studied in mapping out a competent scheme of county government.

One of the greatest needs of the community is the reduction of the cost of administration of justice and the expedition of the trial of causes and the delivery of judgment. The drafting of jurors, the granting of exemptions, the question of repetition of services and fees and all the multitudinous expenses of court services which seem to the layman exorbitant and useless need to be studied and methods devised of freeing the poor man from as much of this burden as possible.

A Scientific Budget

A paramount necessity, which surrounds and comprehends all the rest is scientific construction and adoption of a proper budget to provide for the service of these needs in economical and yet satisfactory manner. The county of Westchester has adopted recently the budget plan and system of county accounts outlined by the State Comptroller, but it has not gone any further than that. Although it has made great improvements, there are many steps in advance yet for the county of Westchester to take in this

regard. Before the budget is adopted the board of supervisors owes it to the people of Westchester county to hold budget hearings and to permit the people to express their views as to the propriety of various budgetary provisions; and the board of supervisors owes to the people of Westchester county to be guided thereby.

We have just created in Westchester county the office of county comptroller and have elected to that office a candidate whose qualifications, so far as we know them, make us anticipate excellent service in that office. It remains to be seen whether our anticipations are to be realized. The duties of this officer are probably known to all the people attending this convention. He is the county's chief fiscal officer, and he has power to examine all the accounts of all the various county departments and officials and to prescribe the system upon which they shall be kept. He has to examine payrolls and determine what amounts shall be recommended to the board of supervisors, to be allowed by them as compensation to salaried officials. He has similar powers over county claims. It is his duty to dispose of the county's marketable securities. He is not an auditor in the sense that his determination of the amounts to be allowed is final; that power rests with the board of supervisors. He is an auditor in the sense that he can make an audit of the accounts of any county department, and in that sense only.

The county comptroller would be a vastly more useful officer if he had the power to audit the accounts of towns, villages and other municipalities within his county, and if his office were given the power of final audit over all county disbursements we should then not have to wait ten years or twenty or may be a hundred for the State Comptroller's fifteen men to get around our individual municipalities to examine and clear up their accounts.

The Need for State Control

It should rest with the State to see that the counties were all uniform in methods, records, accounts, reports, procedure, etc., and it would rest with the county authorities to see that the towns within the county had such uniformity and carried it out. With the power to enforce uniformity must go also the power of examination, the right of access at all times to records and data of any nature that pertain to the administration of the local public officers.

You may ask here, why cannot the State Comptroller's men satisfy this need of auditing the finances of our municipalities?

One reason is because, however expert and however diligent, they are not superhuman and there are only fifteen of them. There are over one thousand municipalities in the State whose finances they now have the power to audit. It would take fifteen men working at high pressure from six to ten years to cover these 1,000 municipalities once. Of course, the little towns are the ones that have to wait ten years, some of them perhaps more. So you see that even though the Comptroller has provided himself with a body of competent and able experts, the limited number which the law permits him to employ cannot by any means satisfy the public needs in this respect.

You may say, then let us increase the Comptroller's force so that every municipality may have at least an annual audit. That would be very desirable, but it would cost upwards of a half million dollars a year to supply such a force. Nevertheless, in spite of that enormous cost, real annual examinations would doubtless be well worth the money. But why should the State pay for it?

A plan to induce the Legislature to create 150 or more new positions of municipal examiners and to appropriate from \$3,000 to \$5,000 of State money to secure a competent man in each position might not be impossible of realization. But why shouldn't your town or your village attend to watching its own finances and its own bills? Why should the State be asked to do more than to prescribe uniformity and system, and see that such are maintained and enforced through the medium of centralized county authorities, such as I have indicated, clothed with the proper powers?

One service with which every community must eventually be provided is some means of exercising a simple ballot, an honest ballot and a full ballot on election days. As it is now, the total vote of the county is ordinarily about one-sixth the population, and in local village elections, it is frequently as low as one-thirtieth or one-fortieth of the population. The great need in this respect is to find a way in which the franchise may be put into the hands of those who know how to exercise it properly without distinction of sex, race or social classification, and that means shall be improved for voting secretly and according to the dictates of the voter's own reason and conscience.

When we finally make up our mind, after studying all these needs and more, what sort of a plan we approve for governing the

subdivisions of the State (including county, town, village, smaller cities, school districts, etc.) we shall probably find that constitutional barriers as they now stand will greatly interfere with the erection of very satisfactory models for such government.

The Short Ballot for Counties

In the bill that was proposed last year by the New York Short Ballot Organization the attempt was made to adapt the revised scheme of county government to the provisions of the present Constitution of New York State. It was necessary to retain all the constitutional officers and to provide for their election as the Constitution required. These constitutional officers were the judicial officers of the county, the board of supervisors, a sheriff, a county clerk, a district attorney, and where the voters so elect, a register. There is grave doubt as to the wisdom of electing all these officials. I fail to perceive, for example, the necessity of electing a sheriff by popular ballot. I think the office of sheriff is going out in time. The coroner is surely going to be abolished very soon, and the sheriff will shortly afterwards follow him. New York city will probably be the first to get rid of its sheriffs. It will retain its police. I doubt very much if New York city would think it in any measure the part of wisdom to elect its police commissioners by popular ballot, or its fire chief, or its commissioner of correction, or any of the heads of the big departments now appointed by the mayor. There is no argument for any real logical tenability, that I have seen, as to why the sheriff should not be appointed to his office either by the county commission (in a commission government county) or by the chief executive officer of such a county (a county manager) in much the same manner as the police commissioner is appointed in a large city by the mayor.

It is quite possible that a wisely organized system of either State police or county police would obviate the necessity of having a sheriff. Except for court duties, there appears to be nothing that the sheriff does which could not be attended to with much greater efficiency than he now shows in such duties by a State police or State constabulary, whichever term may be more acceptable. The chief objection that I have heard to the State constabulary is the objection of labor unions, who seem to feel that such a force is a powerful agent of the devil placed in the hands of the capitalists for the suppression of the laboring man. In other words, because the state constabulary of Pennsylvania very

ably and very efficiently quelled labor riots in that state, the labor unions will have none of them. The fact that the state police there were impartial and protected the rights of the laborers themselves as well as the capitalists, seems to have very little effect upon the minds of the unions. Of course it would be necessary in studying this question to examine into the validity of these objections to sustain any just claims of the labor unions and to reveal clearly wherein their objections are without foundation.

The relation of the sheriff's functions to electoral control, and the weighing of such functions in the balance with those of a State police or a State police with county control is a very important matter to be considered in the reform of county government.

I see no objection, either, to the appointment, instead of the election by popular ballot, of the county clerk, the county register, the county treasurer, the county comptroller or county auditor, where an auditor is chosen instead of a comptroller. Under a small board of directors with a county manager these and other officers could all be appointed by the manager, who should be empowered to exercise great freedom in searching any part of the country to obtain the most desirable men, who should select the best that he can obtain, who should promptly get rid of the incompetent and inefficient, and who should himself depend for his tenure of office upon the ability with which he conducts the management of the county.

Subdivisions of the County

There is undoubtedly a great deal to be studied as yet regarding the relation of county government to township, school district, village and city government. We have been studying county government detached, county government as a separate entity. Of course, in any process of analysis it is necessary and wise and scientific to detach from the various compounds in which it is found the element under examination. Following that scientific principle, many of the members of this Conference have been trying to detach the county as such from the town, the State, the educational departments, etc.—to precipitate it out of the mixture, as it were, by applying various reagent principles. It seems to me, however, that when the country is thus separated, we have left out of the problem many important elements; we have put out of sight many of the most important relations which the county sustains. If we then build up a county government without these

before us, while we can construct one that is simple, scientific and direct — a perfect model — it will, when applied, lack many of the essentials to adapt it to the other local governments with whose functions the county is closely intermingled.

In any sweeping reform, therefore, we must consider all the elements concerned. We must study the township and its relation to the county in the matter of the levy and collection of taxes, in the matter of equalization of assessed valuations, in the matter of an auditing control of township finances, township expenditures, township indebtedness, etc.; in the matter of the registration of instruments for the transfer of property and of the custody and preservation of such records; in the matter of demarcation of jurisdiction as between town and county officials, whether such officials are primarily executive, legislative or judicial.

Studies of the same character and scope must be made in relation to village government and in relation to the various smaller municipal districts, such as schools, water districts, fire districts, sewer districts and a multitude of such smaller corporations.

I doubt very much if county governmental reform can be carried through without reforming the governments below it. I would make as my chief recommendation to this conference that it be urged in the Constitutional Convention to leave the Legislature free to reorganize upon whatever plan may seem wisest the entire scheme of local municipal government.

ADDRESS: "ADMINISTRATION OF COUNTY CHARITIES"

V. EVERIT MACY, *Superintendent of the Poor, Westchester County*

The State Poor Law, under which the counties operate, was enacted some 130 years ago and has been amended and interpreted by the courts most every year since it went into force, until it is now a mass of contradictory and unworkable statutes. The more or less uniform rural conditions that existed throughout the counties of the State at the time the law became effective have long since passed and have been succeeded in many counties by most complicated and diverse conditions. It is only by centralizing control and focusing responsibility that either honesty or efficiency can be obtained. Yet, in our county government we

seem to have gone on the theory that the more responsibility was divided, and the more duties overlapped, the more honest and efficient an administration would be.

Multiplying the number of unimportant elective officers results in little good and much waste and confusion. This cannot be better exemplified than by the situation created by the Poor Law in my county. The theory upon which the law is based, that each town in a county shall elect its own poor officials, is destructive to all efficient and intelligent administration under modern conditions in Westchester.

The county superintendent of poor has under his supervision and direction:

- A. The county almshouse and hospitals.
- B. County poor needing relief in the localities in which they live, known as "Outside Relief."
- C. The dependent and delinquent children who have been committed to institutions.

In addition to the superintendent, the law provides for the election of two overseers of the poor and four justices of the peace in each town; the latter, as well as police magistrates and judges, are given the power to commit children to institutions.

In Westchester county there are nineteen towns, twenty-five villages and three cities, thus making over 130 elective officials empowered to deal with the poor. All of these officials except the superintendent of poor, are elected locally for varying and short terms and are responsible to no one.

Division of Responsibility

The law ingeniously divides responsibility so that the superintendent has no power over the admissions to the almshouse or hospitals or of children to institutions but only the negative power of discharge, while the local committing officials have little control after the adult or child is committed. This often results in setting up an endless chain of commitments and discharges, for, as fast as the superintendent discharges an adult or a child the local official may recommit.

The superintendent is on a salary but practically all the overseers are paid on a per diem basis, and the justices of the peace are paid a fee for each commitment. If an overseer issues an order for groceries or signs a commitment, he can collect his two dollars for a day's work.

Could ingenuity devise a more absurd and wasteful method of relieving suffering or one where responsibility and control could be more disastrously divided to the injury of the taxpayer and the poor? The superintendent of poor should not be an elective officer but should be appointed without regard to political affiliations. This is still truer of the local overseers. Instead of being elected, they should be deputies of the superintendent and appointed by him.

The Superintendent's Patronage

The patronage of the superintendent is very considerable, as 26 per cent. of the county expenses of Westchester, exclusive of the State tax, passes through his office. The local overseers are frequently subjected to great local pressure, both political and social, to give relief either in the form of supplies or by commitment. If they were not dependent upon the local vote, their actions in each case would be based solely on the merits of the appeal and could be treated in the wisest way without regard to local influences.

The superintendent has no power to retain an inmate if he desires to leave or to punish one for endangering the lives of others. His only course is to discharge the offender and turn him out to prey on the community. As a consequence the winter population increases between 40 and 50 per cent. over the number in the almshouse during the summer. Many men work for eight months in the year for just enough to buy whiskey and shelter, knowing that they will be cared for at public expense during the winter months. In the same way a drunkard or a drug fiend is sent to the almshouse to be straightened up. He receives new clothing and medical care and then goes out when he chooses, only to return again in the same pitiable condition some months later. I have one case where the individual has been committed thirty-nine times. There should be some way by which these men could be made to work on the county farm for a few weeks in return for their winter's board; and, where those addicted to alcohol and drugs could be restrained and protected against themselves and their labor contribute something toward the cost of their support.

Who Inhabit the Almshouse?

Those not familiar with the situation naturally think that the almshouse is inhabited by the old and infirm who, through mis-

fortune, are unable to support themselves in their declining years. This is true to only a limited extent, as shown by the age given by each inmate admitted to Westchester county almshouse in the past ten years; 36 per cent. of the males were under 41 years of age and 37 per cent. of the females were under 31 years of age, while over 60 per cent. of both men and women were less than 51 years old. Thus considerable more than a majority of those admitted were still in what should be the prime of life.

Many of these young women were committed to the almshouse for confinement, not infrequently returning the next year for the same cause. These girls are not of the prostitute type but are more or less feeble minded and should be protected by the State. When application is made to the State institutions they cannot be admitted, as these institutions are already overcrowded. The county superintendent has no power to hold them against their wish, so they are discharged into the community to rapidly propagate their kind. From the above it will be seen that nearly 6 per cent. of the female inmates are still of the child-bearing age. Is it any wonder, therefore, that our dependent classes are on the increase?

I realize that this is not a meeting to discuss eugenics, but do not the above figures show that the problem of our poor is not entirely an administrative one and that it is not sufficient merely to relieve the immediate needs of the destitute?

Commitment of Children

The greatest injustice to the individual and injury to the State is now done through the haphazard handling of the cases of the delinquent and destitute children. As I have said, the overseers, justices of the peace, police magistrates and judges can all commit children, and most of these officials have a monetary interest in committing. Few of them have any means of investigating cases before acting and fewer still have any training to fit them to deal wisely with either the destitute or delinquent child. The committing of a child is no light responsibility, as we find in Westchester county that the average duration of institutional care for children committed is two years and the expense to the community \$300.

What is the effect on the children of these two years without a home? Are the parents better citizens by being relieved of their parental duties to support their children? It is safe to say

that in Westchester county 20 per cent. of the children committed should not be maintained in institutions at public expense but should be supported, wholly or in part, by their relatives.

The law should provide that one person in each county should either personally, or through deputies, be responsible for all cases of children requiring public care. This would materially reduce the number of children maintained at public expense, encourage paternal responsibility and, above all, place the care of the child in the hands of an experienced person.

Some individuals may object to placing the care of the destitute and delinquent children in the hands of the same person. If this is the case then a children's court for the county should be established to provide for the delinquent, and the destitute cases should all be cared for through the superintendent of poor. This would place all children's cases in the hands of two people instead of the large and indefinite number of elected officials that now exercise this power.

On the 1st of last January, although the maintenance of over 700 children was being provided through the county superintendent, the only record of any child was contained in the bills from the institutions which were rendered for varying periods, except in the case of a few children placed in private homes. The superintendent had no knowledge of when the children were committed or when discharged.

The conditions in Westchester county are so different, owing to its large but scattered population settled in three cities and twenty-five villages, that what would there be a wise administrative method might not apply to other counties.

Centralization Needed

There is no doubt that for Westchester, with its population of 320,000, the entire administration of the poor relief should be centered in the hands of a commissioner of charities and correction, with deputies located in different parts of the county. As long as 130 officials continue to share in the responsibility for the poor relief, it is useless to expect anything but a maximum of confusion, and a minimum of efficiency.

Nothing but a complete reconstruction of the Poor Law will enable the counties to intelligently provide for their unfortunate citizens.

In closing I wish to say a few words outside my subject, but on a matter that may be worth your attention. In view of the approaching State Constitutional Convention there is an opportunity for constructive legislative work. As I have tried to show from experience with the State poor laws part of the inefficiency of county administration results from the effort to provide a uniform government for all counties, notwithstanding the widely varying local conditions. It would be impossible to amend the Constitution to suit the particular requirements of each county and, on the other hand, the frequent special legislation now resorted to results in still further complicating the situation.

Would it not be possible to change the State Constitution so that the counties could be classified in some such way as the cities are now classified, as first, second and third class, and then provide several choices in the form of government for each class?

Such a method would enable each county to meet its own requirements and take care of the problems arising from rapid growth without obtaining special legislation and without hampering other counties.

Any changes in the State Constitution should be as broad as possible, leaving the details to be determined later by the Legislature and county authorities.

DISCUSSION

Mr. Childs: Do I understand that if I were in Westchester county and wished to be supported that I would have 130 chances of getting it?

Mr. Brown: Yes. Overseers of the poor and commissioners of charities are supposed to be committing officers of dependents. The other committing officers are for children delinquent. However, we find them committing for dependency. In actual practice you would not have 130 chances, but you would have a good many chances. If you had friends you would have no trouble in getting committed.

Mr. Close (Supervisor from Westchester): As I understand the working of the Poor Law, before you receive any assistance you have to prove that you have resided in the town for a certain length of time. Certainly before you were committed you would have to prove residence; if you could not prove it you would be returned to the town you last came from.

Mr. Brown: As a matter of fact, a person who has not applied for nor received relief in the town in which he is resident may apply for and receive relief in another town in the county. To illustrate, I had the case of a man resident in another county in the State who came into Westchester county to work. He became crippled in Westchester county, ran out of funds and has applied for relief in Westchester county. He was committed to the almshouse by the local officials. Such cases, if they have been in the county for less than ten days, are county charges. We tried to have him removed, but was informed that that could not be done; we would have to prove that he was poor before he came into the county and was brought there as a poor person. Now, "poor," in that sense, means that he had applied for and received public relief in some other county. It is true that you can be in a county only an hour and receive public relief, but then you are paid for as a county charge. What the gentleman has mentioned is town relief, and we have to distinguish between the town and county poor. If you stay in any town in the county for, I believe, a year you have residence in that town and that town supports you in the almshouse. Your maintenance there is not charged to the county. But if you have no residence in a town you are paid for out of the county funds.

Mr. Winterstein: I believe that the Poor Law, if anything, should have the attention of the Constitutional Convention. I had a very amusing incident in connection with the Poor Law. I questioned a bill for supplies for a poor person living in Amsterdam. I took it up with the commissioner of charities and was informed that this person had not lived in Amsterdam quite a year, but just prior to his going there had been furnished supplies by the city of Schenectady. It came to me then that we can continually furnish a person who has been a resident of an outside city for five years or more, or, in other words, indefinitely, if we supply him one year before he goes to another town.

Adjournment.

SECOND SESSION**Saturday Morning, November 14, 1914****ADDRESS: "TAXATION AND COUNTY GOVERNMENT
IN NEW YORK STATE"***HENRY J. COOKINHAM, County Attorney, Oneida County*

For the purpose of government, which means for purpose of raising and expending money for the advantage of the people, we have in this State and within its counties many units or districts. Many of these districts are included within others and many overlap each other. Each has certain officers and certain powers of local government and support. Consider a typical New York county, my own, containing 2 cities, 26 towns, 19 incorporated villages, 23 special districts and 355 school districts outside of the cities. There are more than 400 bodies, composed of more than 1,200 persons, with power to fix values, to assess for purposes of taxation, and more than 400 collectors of taxes. The county and each one of the other 425 districts mentioned has power to raise money by taxation for its own purposes. Under certain limitations each can raise what it desires and can say by whom and for what the money raised shall be expended.

The tax problem, however, relates rather to the questions, from whom, in what manner this money shall come, than to questions of expenditures.

It is conceded that moneys raised for the benefit of a district should be raised in that district and that there should be a uniform equitable apportionment of obligation among those benefited. It is the policy of our State to measure this obligation by property owned by the individual and, by recent law, to charge this obligation upon the property rather than upon the individual. This necessitates a determination of values or an assessment as the basis of taxation. It is obvious that no one's proportionate share properly can be determined unless a fair and just valuation is placed upon the property which measures the share. Few taxpayers feel aggrieved if they know they are paying no more than their just proportion of the cost of government.

. Duplication of Assessments

In our scheme of assessment lies the basic reason for dissatisfaction.

To fully realize this it is necessary to know just how our assessments are made.

In each school district the trustees have power to assess for school purposes. In most of our special districts the special tax is levied upon the valuations fixed by town assessors. Our cities make their own assessments. Our villages have power to make theirs, and usually do so, though in some instances they take the values as determined by the town assessors. The valuations in each town are determined by the town assessors. The valuations for the purposes of State and county taxes are determined by a so-called board of equalization, consisting of the board of supervisors or persons appointed by it. This so-called equalization consists simply of adding or subtracting certain percentages to or from the total valuation placed upon the property of a town by town assessors. It is, in fact, assessment by towns and amounts to a re-assessment of every piece of property in the town. (This equalization is too often *in personam* and not *in rem*.)

A man, therefore, may have property in a school district, in special districts, in a village, in a town. This property may be valued by different bodies with power to assess at two, three or four different values in the same year, and then through county equalization a fifth value be placed thereon.

Inequalities

This method of assessment is radically wrong and results in injustice, unfairness and inequality. If the value of certain property is \$1,500 for the purpose of village taxes it is worth that amount for other taxes. It is ridiculous to have the same piece of property assessed by several different boards of assessors in the same year, often at different values, and different taxes charged upon these different values. Is there any particular object in this multitude of assessments? Does any thinking man believe that he gains anything by employing several different officers to value his property for several different tax purposes in the same year? Does the fact that it is so valued inure to his advantage in any way?

As far as village, city, school and special district assessments are concerned no one but the taxpayer within these units cares whether the assessment is high or low, and he only so long as it is equitable between individuals within the unit. The power in these units to assess, however, means duplication of officials

charged with the same functions, duplication of effort and waste of time and money.

As between towns, however, each town is interested and properly so, in the valuations placed upon property by the town assessors of other towns, because each town has apportioned to it such share of the State, judicial and armory district and county taxes as its value bears to that of the other towns within the county. This is the reason for the undervaluation of most towns. The dread of an increase by county equalization tends to cause town assessors to place value so low that even if increased by equalization the town still will escape some of its fair share and burden.

Equalization a Joke!

Equalization as generally practiced is an abomination, a joke, a cover for deals, for trades, a means of purchase and sale, in its result most unfair and unjust, based on the assumption of accomplished perjury, and in itself the chief cause of the perjury. This condition will exist as long as we continue to allow the valuations to be made by assessors representing less than the whole unit which bears the tax.

If we must have county assessors, which boards of equalization are, let us have the real thing, a real board, elected by the people of the county for long terms and well paid, composed of men presumably expert and skillful, familiar with property and with values, of good judgment and honest purpose, whose sole business shall be on some proper basis to value the property of the unit they represent.

Assessment by this county board could not seriously affect the valuations for town tax purposes, even assuming that whole towns were increased or lowered. It is said that such a board could not examine all the parcels in the county and could not know their values; that a local man only can do this. It is true, perhaps, that a local man does know the property and its value better, but if he keeps the fact concealed, as many of our town assessors do, there would seem to be nothing in the argument that the county assessors might not be able to arrive at and state actual exact values. I would rather that a poorly informed man honestly should endeavor to arrive at an accurate determination than that a knowing one should endeavor not so to arrive; the latter certainly will not arrive, but the former may.

Town assessors, as is well known, usually divide the town into portions, each taking to assess the portion in which he lives. Human nature is such that few men desire to contribute more to the public than their just proportion. There is no doubt but that an assessor will not overvalue his own property; in fact, sometimes, perhaps, he undervalues it a little. If he should chance to do this, then certainly he can not have his neighbors say that he is getting any the best of it, so down come his neighbors' assessment to correspond.

We have, then, possibility of one inequality between individuals in the portion of the town assessed by each assessor arising from poor judgment, local favor or otherwise; possibility of inequality by reason of each of the town assessors using a different basis of valuation for his district; probability of inequality between towns by reason of the apportionment of large amounts of taxes by towns and the hazard of equalization, and probability of further inequality by reason of improper and unfair equalization.

How to Eliminate Inequalities of Assessment

The chance of inequality between individuals cannot be avoided, but can be lessened by removing the assessment from local influences, fear, favor, affection, prejudice or hope of reward. The chance of inequality between portions of the same town can be avoided by removing local divisions and influences. The certainty of inequality between towns can be removed by not assessing by towns. The chance of inequality by reason of the influences affecting the usual equalization between towns can be removed in the same manner by not assessing by towns, of course, which dispenses with the necessity for equalization.

Assessment therefor by a county board removes most of the chances of inequality and leaves practically only one, errors in judgment on the part of the person examining the property, and perhaps in some isolated cases a second, personal favor to some individual.

Inequality of assessment is the most difficult tax problem to solve. Exorbitant and extravagant expenditures or misappropriation of public funds affect all taxpayers alike. All rise in protest and solve the problem quickly and with certainty. Inequality of assessment falls on the few, on the individual, and does not therefore raise a general protest. It amounts to a hidden unequal enforcement of the law and its victims can do little.

Assessment by County Board Proposed

Aside from the question of deliberate undervaluation by town assessors, which they themselves admit, there are other reasons for the establishment of a county board. The ministerial duties could be better accomplished. The rolls would be more accurately prepared and would show the necessary valuations for the spreading of the tax. Average men and many men well above the average, as are many of our town assessors, are very prone to mistakes of figures. One must not only have the natural aptitude for figures, but must be continually working with them to be accurate. This is not the condition with town assessors. Hardly a roll can be shown in which there are not mistakes in the transcribing or transposition or addition of figures.

No man can do well without the proper tools with which to work, and in few towns is that most essential and necessary assessors tool, a tax map, furnished. It is little wonder that so many descriptions of parcels are faulty and so many parcels omitted entirely or doubly assessed and taxed. The wonder is that town assessors do as well as they seem to do with no definite fixed or even approximate metes and bounds or measurements to guide them. Now that the law provides that the assessment and levy is against the property and not the person, it is absolutely necessary that parcels be described accurately.

The establishment of a county board of assessors would mean, of necessity, the employment of skillful clerical assistants, the preparation of tax maps and the adoption of systematic methods.

Most discussions upon the subject of assessment to which I have listened have dealt entirely with suggestions for supervision of local assessment and with schemes for re-assessment and review.

These discussions are all based upon the assumptions that few local assessors have any basis or unit of value by which to measure; that their valuations are largely guess work, influenced by obligation to useful friends and neighborly feeling; that they universally undervalue property.

It is conceded by all, even the assessors themselves, that the assessment does not state the actual value. No doubt if one has typhoid it is wise to endeavor to effect a cure, but it is wiser to inoculate against the typhoid in the first place. So with assessments, it is wiser to strike at the root of the trouble, the original assessment, rather than on the correct assumption that the original assessment is erroneous and inequitable, to attempt to cure it

by supervision, or so-called equalization. There is but one way to effect a cure and that is to permit but one assessment, and that by a body representing the largest unit, the county. By the establishment of a county board of assessors clothed with sole power to fix values for all tax purposes and by apportioning the cost of government, all kinds of taxes, upon a single valuation, is the individual relinquishing any of his rights, liberties or privileges? He assuredly is not. He is receiving the benefit of expert judgment and opinion, and the measure of his liability is definitely fixed with greater equity to him and to his neighbor and at a less cost.

Confusion in Classification of Property for Taxation Purposes

To add to our confusion we have laws which charge a tax levied for one purpose on one class of property and for another purpose on another class. State, judicial, district and armory district taxes, general county and town taxes, are charged upon all property, less all exemptions. Taxes raised for highways, except money raised for the maintenance of town roads and of bridges with a span of less than five feet, and taxes for schools are charged upon all property, less all exemptions, except pension exemptions. Taxes raised for the town roads excepted above are charged upon all property outside incorporated villages or cities, less all exemptions, except pension exemptions. Compensation to the town health officer is charged upon all property outside incorporated villages and cities, less all exemptions. There seems to be no particular reason for charging pension property with highway and school taxes only. Why not make its exemption a percentage of the entire tax?

To add further to our confusion certain of these taxes must be raised upon the value of the parcels as assessed by the town assessors, and certain other of these taxes must be raised by apportioning the total sum to be raised for that particular tax among the towns according to their valuation after equalized. In the first class are moneys raised for general town charges, for town highways and the \$50 per mile for maintenance of State and county highways. In the second class are direct State taxes, judicial and armory district taxes, general county charges, county share of the construction of county highways. I call attention to these classifications of property and taxes (and I have not referred to city, village or special district taxes), simply to indicate more clearly the complexity of our tax system.

Under our system the sum to be raised for county purposes is determined by the board of supervisors, for town purposes by the town board, for city, village, school and special district purposes by the appropriate body of the unit.

Direct State, judicial and armory district, town and special district taxes are levied by the board of supervisors on certificate from State, town or special district officers. City, village and school taxes are levied by the appropriate body of those units. There may be some reason in city or village taxes being levied by city or village officers, but there is no reason why school district taxes should not be levied by the board of supervisors the same as special district taxes and at the same time, and collected by the same officers.

There is no time to discuss our district school system, though to any one at all familiar with conditions some of its faults are conspicuous, both from an educational and taxation viewpoint. There are more than 10,500 such school districts in the State, there being from five to thirty or forty in each town. Some districts drawing public money maintain schools for two or three children. The annual expense per pupil varies from \$6.97 to \$67.44. The assessed valuation of some entire districts is as low as \$7,000. In some districts there are not enough persons to fill all the school district offices. There is seldom any progressive system of instruction followed. For years the State Educational Department has been recommending a change.

School Tax System Hopeless

From a taxation standpoint our district school system is hopeless. Its chief fault is obvious; the minuteness of the unit and the remedy clearly is the consolidation of these small units into larger. The great multitude of little districts each with assessing and taxing power, each collecting its taxes and as many taxes in arrear as it desires to levy, calls for a multitude of officers, many of them totally incompetent, and makes it almost impossible for a non-resident taxpayer to keep any accurate account of school taxes or to pay them, no matter how much it may desire to do so. One corporation in the State is assessed in more than 4,500 school districts, and is continually at its wits end in an endeavor to find out how much it owes so that it may pay. Last fall it wrote me sending me a list of more than forty school districts in my county, saying it could not find out what is owed in these districts and

requesting my assistance in ascertaining the amounts so that it could pay.

Why not consolidate all the districts of a town, create a town board of education and raise school moneys as an item of town tax? This scheme has the endorsement of the State Educational Department and the State Tax Department. This is followed in other States with entire satisfaction; why not in New York?

Our present system is based on the Act of 1795 and is about as appropriate to present day conditions as the Militia Act of 1792, which continued in force until ten years ago and provided that each able bodied man should be constantly provided with a "good rifle, shot pouch and powder horn, twenty balls and one-quarter of a pound of powder," and that "each officer shall be armed with a sword or hanger and spontoon."

The town assessment rolls having been completed by the town assessors and presented to the board of supervisors, and the equalization between towns having been made and the proper officials of towns and special districts having determined the sums to be raised and certified the same to the board of supervisors, the board then is supposed to verify the rolls and prepare tables of values, etc., to apportion certain taxes between towns, to compute necessary ratios for charging the different kinds of taxes upon the property liable therefor and to state on the rolls the amount of each kind of taxes each item of property should pay.

The Need for Trained Assessors

It is absolutely impossible for any one who has not made a careful study of the tax laws and who is not to some degree at least an accountant properly to do this work. I have yet to see a tax roll upon which the taxes are spread in compliance with the statute and upon which the different classes of property are charged with the taxes legally chargeable to them. I have yet to see a tax roll which states the several kinds of taxes separately, as the statute requires. I quote from a report by the State Comptroller's Department:

"Examination of the accounts and fiscal affairs of the several municipalities in the State made by this department * * * shows that in not a single county have taxes been levied and collected in the exact manner prescribed by law."

What a commentary on the administration of the laws of this great State!

All the work of computation, etc., is purely of a ministerial nature, and to be accomplished accurately and quickly requires expert knowledge of the requirements of the law and also skill in mathematics. The board of supervisors as such has neither the legal knowledge required nor the skill, and its members individually either cannot or will not actually do this work. The result is that the board or its members ordinarily employ some one not an officer and under no public obligation or responsibility. This results almost always in an illegal levy against individuals assessed, for the reason that, though the accountants employed to make the computations may do their work well, yet they seldom have any knowledge of the laws applicable and charges are erroneously made. It seems most unwise and improper to require that this purely ministerial work should be done by the board of supervisors. This is the work of expert accountants familiar with the tax laws and should be done by such. It is properly comptroller's work.

So far as I have been able to discover the county comptroller is a fifth wheel, not through any fault of the man in office, but through a legal misconception of the proper functions and duties of the office. True the county comptroller acts as a check upon the board of supervisors in the audit of bills, but this only results in a divided responsibility. Either permit the board of supervisors or the comptroller to audit bills, but not both. Require the comptroller to be the expert accountant of the county, charged with all computations involved in all county fiscal matters, instead of simply an auditor.

The town rolls having been extended and adopted the board of supervisors then attaches its warrant, directing the town collectors to proceed with the collection of the tax. Besides these town collectors it should be remembered that there are also city, village and school district collectors. These town collectors receive a compensation of 1 per cent. from each taxpayer in addition to the tax, if paid within thirty days. If paid to them after thirty days they receive 5 per cent. If the tax is not paid to the collector, on returning his statement to the county treasurer he receives 2 per cent. on the amount unpaid. School collectors receive about the same compensation.

Form of Compensation Promotes Inefficiency

This form of compensation seems devised rather to promote inefficiency and cause the taxpayer annoyance, than otherwise.

Why should a collector make any effort to get in the tax when delay multiplies his gain? Why should a penalty on the taxpayers' misfortune or delay be a premium on the collector's luck or inefficiency? The amount of fees received by the tax collectors of this State is little realized. It is estimated that in the up-State counties the school tax collectors alone receive upwards of \$600,000 per year. We have twenty-five or thirty school tax collectors in a single town. Why cannot a single collector in almost any town collect all kinds of taxes due in that town? Why should all these collectors be elected? Very often men are elected who not only cannot write a legible receipt, but sometimes who cannot even obtain a bondsman. I know a case in which a town elected a certain town collector, and the man so elected could find no one in the town, not even the man who nominated him, to go on his bond.

In few counties does the taxpayer receive any statement of the amount due or any receipt that gives him any idea of what it is all about. He does not know how much of the sum he pays is town tax or how much county or State tax. He receives nothing to give him any intelligent idea of the detail. All he receives is a meaningless receipt labeled "County Tax, 1914," for so much money. It is often undated and usually contains no description by which the property taxed can be identified. Though labeled "County Tax," as a fact the county tax usually is less than one-half of the amount he pays. It is a constant wonder that the taxpayer meekly will accept this receipt and, year after year, pay his "County Tax" without the slightest idea of what he is paying. Except in matters of taxation, it is not our general custom to pay bills for "goods sold" without knowing the items thereof.

On the adoption of the tax rolls by the board of supervisors, the rolls should be turned over to the county treasurer, who should send to every taxpayer a detailed statement describing the property assessed, stating the amount of the assessment, the amount of each kind of tax charged upon it and when and where it is payable.

County Treasurer as Receiver of Taxes

The county treasurer should be the receiver of all taxes payable within the county. He should appoint deputies to sit in various places through the county and receive the taxes. All moneys collected should pass through his office, and his receipt should clear a taxpayer of all taxes of all kinds for the year. The moneys

collected should be paid over by the treasurer to the proper districts.

Sales for unpaid taxes should be had by the county treasurer and by him alone, not for any particular kind of tax, but for so much gross taxes in arrears, without regard to the nature of the tax. This would avoid the uncertainty of title acquired through separate sales for different kinds of taxes and would tend to strengthen tax titles, now weaker than water, and save the tax districts harmless through free bidding.

Our present system allows three assessments of property during the year, three levies, three times of collection and payment to three different collectors.

This system has demonstrated the impossibility of efficient and economical administration.

Following these suggestions for betterment, we would have a single assessment made by representatives elected from the largest unit involved, the county, a determination of the necessary sum to be raised in each unit by the proper officers of that unit, as now, a certification of these sums to the board of supervisors as representing the largest unit, a single levy of all these sums by the board, all computations, etc., all ministerial work performed by a responsible official expert, a detailed statement rendered each taxpayer, a single receiver of all taxes, a single receipt therefor and a single sale for taxes in arrears.

These ideas are not new nor untried. Many States have for years worked practically along the lines suggested.

Our customs and ways are ancient, crude, inefficient and extravagant. Let them go to an honorable grave.

Let us follow the example, the successful systems established by our younger sisters in the west—one assessment, one levy, one collection.

ADDRESS: "THE COUNTY AUDITOR"

GEO. S. BUCK, *Auditor, Erie County*

The work of auditing claims against the county is provided for in three ways by the general laws of the State of New York: First, by the board of supervisors; second, by auditors appointed by the boards, and third, by comptrollers elected from the county at large.*

* In the County of Erie the auditor is elected at large and his powers and duties are derived from a series of special acts, part of which are of earlier origin than the general act providing for county auditors.

It is noticeable in reading the statutory provisions that all powers of auditors or comptrollers are only a *partial* delegation of powers of the board of supervisors. In other municipal governments it is usual for the auditor and comptroller to be supreme in their field, but in New York State counties the auditor is little more than a clerk and the comptroller has but a partial veto over the final power of audit which rests with the supervisors. The tendency of legislation has been to leave the real authority with them. I propose to present the auditor's side and show the facts that have come within my observation in the hope that you will feel that a county comptroller or an auditor is able to be of more use if given the same chance as in other municipal governments. But before going into this matter further, let us examine more in detail the statutory provisions.

The general County Law (chap. 21 of the Consolidated Laws, art. 3, § 12, par. 2) gives the boards of supervisors the right to audit all accounts and charges against the county, and later (§ 24) provides that no account shall be paid unless itemized and accompanied by an affidavit that the items are correct, that the disbursements and services charged have been in fact made or rendered and that no part of the claim has been paid or satisfied. The boards of supervisors may make such additional regulations and requirements (§ 25) concerning the keeping and rendering of official accounts and reports of its county officers and the presentation and auditing of bills as they may deem necessary for the efficiency of the service and the protection of the interests of the public.

Chapter 152 of the Laws of 1910 authorizes the board of supervisors throughout the State to appoint a county auditor, to fix his term of office and salary and also to direct him to act as the county purchasing agent. The act then provides that the auditor shall pass upon all bills of expenses of the various county offices and departments, and when so audited they shall have the same force and effect as if audited by the board of supervisors and shall be paid by the county treasurer upon the certificate of such auditor in the same manner. The board of supervisors has the power to prescribe the form and manner of presentation of bills to the auditor, the method of keeping a record of such presentation and the action of the auditor thereon. This act was subsequently amended by chapter 384 of the Laws of 1913, which gave the boards of supervisors which had appointed auditors the

right to exclude from their jurisdiction classes of accounts which any such boards might select. These acts further provide: "In case of refusal or neglect of such auditor or auditors to audit any bill presented for audit for the full amount claimed, the claimant shall be unprejudiced by such refusal or neglect and shall have the right to present the same to the board of supervisors for audit." This means that the auditor is little more than a clerk, for if he cuts an account an appeal will at once be taken to the board from his decision. The auditor therefore has no real power unless backed by a board which is willing to give him a free hand.

County Law on the Comptroller

The general County Law (§§ 234-239a) provides that by a referendum the people of any county may decide to have a comptroller, to be elected by the people. His duties include that of auditing claims, and in case he rejects or modifies a claim it takes a two-thirds vote of the elected members of the board to over-ride his veto.

In Erie county the office of auditor is regulated by a special act which copies from the general County Law all the duties of audit laid upon a comptroller, and adds the general duties of a comptroller plus the obligation to keep a check over the inventories of all departments and to "superintend the financial affairs of the county of Erie pursuant to law and the resolutions of the board of supervisors."

I am told that Nassau county has a comptroller and that Oneida and Schenectady have auditors. In the rest of the counties the auditing is done by a committee of the board of supervisors, and the necessary bookkeeping is attended to by the clerks of the board.

For eight years I was a member of the Erie county board of supervisors and for nearly three have been the county auditor. From talks with expert accountants who are familiar with county affairs throughout the State and from my own personal experience, I shall try to point out how these provisions of law work in practice.

Failure of Committee System of Audit

In rural counties, when the auditing is done by committees of supervisors, aided perhaps by the clerk of the board, there is a general lack of knowledge of accounting, and the looseness of methods are such that there is large room for waste. The super-

visors are frequently keen men and can handle a single item of expenditure pretty well, but they are so lacking in knowledge of the methods by which the facts of the business they are handling should be collected and presented that their judgment has no chance to be applied to the work in hand.

No doubt you are raising the question in your minds whether an auditor cannot just as well be appointed as elected. That depends upon several factors. In the first place, it is not feasible to have the same kind of organization in a small rural county as in a large urban one. In the smaller rural counties it would be best to appoint the auditor. He could not be paid much of a salary, and for a limited amount of money a better man can be found by appointment as a general rule than can be secured by election, because the capable man will not waste his time over an election. The auditor thus appointed should hold office for a definite term, say four years, with powers to approve or reject claims without an appeal to the board from his decision. Let the courts have the power to review his decision, as they now review the decision of the board of supervisors. It is only fair to the auditor to give him some real power. He must assume responsibility for his acts in any event, and where a board both appoints him and may repeal any decision he may make, he must in his work carry out what he knows to be the idea of the board, although the board may afterward say that what they did was on his recommendation and that he, not they, was to blame for some audit open to criticism.

I believe that all auditors should have the power to act on claims with no appeal from their decision except to the courts.

More Power Needed by Auditors

It is a difficult matter many times to get a line on prices. If I call up some merchant and say the Erie county auditor wants to know the market price for his goods at a certain time, he is at once afraid that some dealer in the same line will criticize him for not standing by the trade, with the result that it is impossible to get anywhere near the real prices. It is necessary to resort to all kinds of subterfuges to try to get at them. Sometimes a dealer will give the actual prices, but upon the condition that the information is confidential and not to be used in public. Information of that kind is of little value, because when an appeal is taken from my decision I must have facts to give the claims committee

of the board. I cannot give them confidential information. They must know who says that the price is unfair. As the committee and the board are always far more liberal than I, it is discouraging to fight claims before them. I may know what is fair, but to prove to the satisfaction of a committee that my decision is a just one is difficult and often impossible.

Let me point out right here that a good purchasing agent can lighten wonderfully the work of the auditor. As auditor I cannot get a line on prices, but if I can say that I want to make a purchase there is not the least difficulty in getting a quotation. A good purchasing agent can reduce the work of the auditor in all supply items to the simple task of checking bills against contract prices on file in his office.

Let us return from this digression to consider the factors on which rest the decision of whether to appoint or elect the auditor. The larger urban county presents a more complex problem. There is more need to provide for checks and inspection than in a smaller rural community, where everybody knows what everybody else is doing. Therefore in large urban counties I should favor the election at large of a comptroller because of his value as a check on the accounting of all departments and the buying and receiving of supplies. Perhaps this general opinion of the usefulness of comptrollers can best be illustrated by some personal experience.

How Stealing Was Stopped in Erie County

The enlargement of the powers of the Erie county auditor to those of a comptroller arose from stealing, which occurred in the treasurer's office. A firm of expert accountants were employed to go over his books and to make recommendations for the general improvement of the accounting methods of the county. This firm pointed out that there was no check over the treasurer except annual examinations, and that this was too long a time for so important an office without some outside oversight. Let me say by way of explanation that where the duties of a comptroller and treasurer are properly divided the former is the keeper or comptroller of the books, while the treasurer is a cashier with only such accounts as are necessary for those duties. At the beginning of the fiscal year the comptroller delivers to the treasurer the tax rolls and charges him with the total tax levy. At the end of the fiscal year the treasurer must account to the comptroller for enough cash and unpaid taxes to equal the amount on the rolls

with which he is charged at the beginning. This firm of expert accountants recommended that somewhere the power of a comptroller should be given to some official who should be responsible for the general control of all county accounts. They recommended forms to be followed by all departments. It soon became evident to the finance committee of the Erie county board of supervisors that it was useless to recommend the installation of new accounting methods unless there was some one on the job to see that they were followed. Hence it secured the passage of the necessary amendment of the auditors' act.

Inspectors for Quality and Quantity of County Supplies

Soon after taking office it seemed to me that an auditor who sat at his desk and accepted the certification of department heads as to what and how much was received in supplies, took a lot for granted. So I persuaded the board to let me have an inspector to visit the various institutions and check over deliveries, articles proposed to be sold, repair jobs and inventories. As soon as he was set to work it was shown that the stockroom methods were so poor that no checking of supplies with certainty was possible. There was not a stock ledger in the whole county. The installation of up-to-date methods in the storerooms became a necessity that the inspector might do his work. It was also quickly shown that the specifications on which supplies were bought demanded more careful drafting, else it was impossible to determine whether the county was receiving what it had contracted to buy. There are several reasons which make the presence of an outside inspector valuable. From what was just said, it is seen that careless methods must be changed or he cannot do his work and the new methods are not allowed to relax. His calls are a spur to the negligent and a source of help to the diligent and faithful. Such an employee may not want to complain himself for fear of incurring the displeasure of his superior, but if there is something which ought to be corrected it is more than likely that a way will be found to bring the matter to the notice of the inspector.

Now, let me give you an example of what may be done by improved methods of store keeping and inspection under the right kind of men. The Erie County Home and Hospital is an institution with a population of between eight and nine hundred during the period in question. A stock ledger was installed to show a perpetual balance of supplies on hand, and with columns so

arranged that variations in the demands of departments were easy to detect. Nothing was issued except upon written requisitions signed by the department calling for supplies. Inspection of deliveries could be made and checked by aid of the daily balance plus the delivery in question, less the requisitions on file. An analysis of the results achieved in five articles alone shows that if the old method had remained in use the county would have paid for meats, butter, eggs, coffee and tea in a single year \$5,139.56 more than it did. An exact determination of the showing in all lines has not been made, as it would mean a lot of work, due to imperfect methods in the past, but I believe the total saving for one year would be not less than \$17,000.

The Auditor and the Budget

The auditor should lend his aid to the preparation of the budget. A budget properly prepared is of the greatest value to the supervisors and to the public. It is educative because the functions of each department must be explained. It is a check on extravagance because increases must be justified. The public is not interested in questions of finance as a rule, but it has an active interest in how its money is to be spent, and this interest will grow if the public find that the activities of departments are controlled by their appropriations in the budget. For these reasons it is important that departments be compelled to make true estimates of their needs and to live within their estimates. A comptroller who will insist upon a budget which is easy to understand, which makes ready comparisons between years, which is out in time for public inspection and discussion, and who will work to keep departments down to their original appropriations, such a comptroller is doing a valuable work and ought to be pretty independent if results are to be expected from him.

All municipalities have difficulty in keeping departments within their appropriations. Some issue deficiency bonds to take care of overdrafts. In our county a contingent fund is always provided in the budget for such emergencies, but it is too easy to fail to anticipate a need and then ask for help from the contingent fund. I am going to ask our finance committee in the future to add to the appropriation for each department the total advances in the preceding year from the contingent fund. This will call attention at budget making time to what it actually costs to run a de-

partment, and I think will be more effective than any number of resolutions directing departments not to overdraw their appropriations.

Should Supervisors Appoint Auditor

Now, let us suppose counties to be managed by a board of three supervisors elected at large, with power to appoint all the other executive and administrative officials. The auditor in small counties and the comptroller in large ones should be a check upon all departments through audit of claims, examination of books, inspection of supplies, inventories and preparations and allowance of the budget. The appointees of the board of supervisors will reflect the wishes of those who appointed them. It will be done consciously and unconsciously. It is simply inevitable. The inspector, whose orders come from a chief who looks to the same chief as the buyer, will not be so critical of the work of the buyer, because he will feel that what the buyer has done must reflect the wishes of those higher up. Of still more importance will this tendency be when the control and checking of all financial operations is centered under one general management. For the comptroller's department to criticize the treasurer's department would be unthinkable because no administration would furnish political capital against itself. To summarize the whole situation, the comptroller stands in the position of a censor of all other departments, and to make him an appointee of the board of supervisors would rob him of his independence and his chief usefulness. It may be that in case of county government by a small board, if the county treasurer were appointed by the board as a whole and one of its members was made responsible for the comptroller's department that the value of that official would not be impaired, because he would be individually responsible to the public for a distinct class of duties.

Short ballot government is coming. The tide is running that way in the State, in the cities and in the counties, but it remains to be decided how short the ballot shall be. I earnestly hope that some facts have been presented to create the opinion that where there is need of a county comptroller it is most important to safeguard his independence.

Mr. Buck added:

I believe it likely that this coming winter Erie county will be in the Legislature with an act asking an appropriation to create a board of assessors for Erie county.

DISCUSSION

MR. CARTWRIGHT: What is the total cost of the auditors' office, including assistants, in Erie county?

MR. BUCK: About \$10,000. We have saved the county any number of times that amount.

MR. CARTWRIGHT: Another question. When you speak of an application to the Legislature for a county board of assessors, will that be a separate movement from the effort of the county to get a new commission?

MR. BUCK: Yes, the situation in Erie county is peculiar. Four-fifths of the population is in Buffalo, yet the board of supervisors is equally divided, twenty-seven from towns and twenty-seven from the city of Buffalo. The supervisors from the towns in Erie county will be strongly opposed to a small board of supervisors because of their peculiar position.

MR. GILBERTSON: I would like to ask whether or not the interests of the county would not be furthered by an extension of the powers and facilities of the State Comptroller, so that there would be a closer and more frequent audit. Of course, I realize that an audit of that kind would be purely secondary and would come perhaps in some cases after the horse had been let out of the barn. At the same time, would not such an audit by its reflex influence have pretty much the same effect as having an independently elected auditor—of course retaining the local auditor simply as a check against disbursements from the treasury.

MR. BUCK: I don't think it would because these examinations come at rather long intervals, or even at shorter intervals. One of the duties of the comptroller in Erie county is to keep close watch over the treasurer; the treasurer might walk off with several hundred thousand dollars and it would not be known until the next examination.

MR. GILBERTSON: You misunderstand my point. I would retain the local auditor as a check against the treasurer and then the State Comptroller's office would be a check against the whole county government and would obviate the need of having a county auditor elected.

MR. BUCK: I think it would be valuable to have an outside inspection of supplies from time to time. The effect in our county is beneficial. As an instance, when we called for pure vanilla, we received what on analysis proved to be an imitation. We rejected it and the dealers were going to get us into court. The next

analysis showed that the delivery was pure vanilla, but it was in a bottle marked the same as the imitation. They thought we would reject on looks instead of examination.

Mr. SMITH: Is this inspector appointed by you?

Mr. BUCK: I was given the power specially by the Erie county board of supervisors to authorize and create any position in my judgment necessary.

Mr. SMITH: How many do you have?

Mr. BUCK: Four; one inspector and three bookkeepers.

Mr. SMITH: What are their salaries?

Mr. BUCK: Three at \$1,200 and one at \$2,000.

Mr. MACMILLAN: Have you been able to effect any saving in the tax rate?

Mr. BUCK: Of course, the tax rate would have been so much more in these circumstances if the work had not been done. Of course when you take an expenditure of \$1,500,000 a saving of \$10,000 or \$15,000 does not make very much of a dent.

Mr. MACMILLAN: Of course we don't advocate letting things go. Should you sometimes have to spend three times what you save the benefit reaped in the future is often a great deal more than it is at the present time. As I have listened to the descriptions of conditions in other counties in this State, I don't hesitate to say that conditions in Erie county are better than in these other counties.

Mr. BUCK: If we had not had a county auditor we would have been painting buildings at more than the buildings cost. I have no idea what a bad state we would be in if we had not had an office like this. My predecessor in office was a peculiar individual in the way he conducted matters. He was sent to State prison.

Mr. CARTWRIGHT: Mr. Buck is modest in his statement in regard to the saving in Erie county. Recently I was talking with a prominent attorney who stated that the office of auditor had been worth at least \$100,000 a year in keeping expenses down.

ADDRESS: "THE COUNTY JUDICIARY"

HERBERT HARLEY, *Secretary, American Judicature Society*

I cannot find that anybody in this country has ever talked or written about county courts, so I shall claim the exemptions of the pioneer, concerning whom we may say not that he has done

something remarkable, but that it is remarkable that, under all the circumstances, he has been able to do anything at all.

The English tradition, which is the source of our jurisprudence, affords little assistance. Back in the formative period courts were highly centralized, the condition being an outgrowth of the original conception of the sovereign as the fountain head of justice. Whatever the inconvenience, suitors had to go to the centralized tribunals, or in other words, had to "go to court."

When American institutions were being evolved, the need for localized tribunals was insistent because the distances were great and the population sparse. So our forefathers went to the opposite extreme. They provided every township with a court. This local court was a rough and ready approximation to the needs of the times. Its characteristics were substantially these:

Local Justice Administered by Laymen

1. The magistrate need not be a lawyer. This was guaranty that there would be no lack of eligible candidates for the office in even the most primitive community. It was also in accord with the current prejudice against social orders and class distinctions. The sweep of events was in the hands of the Puritan, whose distrust of the academic was only equaled by his inexperience with it. Still somewhat dizzy over the declaration that all men are created free and equal, the new democratic society was tyrannous in its treatment of experts.

2. The magistrate was elected. He drew his authority from the general reservoir of political authority through a pipe line that was all his own. He was answerable to all of the people in general but to none of them in particular.

3. No higher judicial officer was made responsible for the official conduct of the magistrate, so he lacked the direction and assistance which would have been his if he were part of a co-ordinated system. Because supervising authority was lacking there grew up a body of legislated rules. These rules were law, but in accordance with American political doctrine, no person was made expressly responsible for their enforcement. They were to be enforced in the general way, by litigation in the courts.

4. No salary was provided, but the magistrate was given letters of marque, as it were, commissioned to go a-privateering on the seas of litigation and take his pay from whomsoever he could collect it. This had the effect of making the administration of

justice locally appear inexpensive and in turn this exemption from the budget helped to shield the magistrate from public criticism or supervision.

The office of magistrate was not attractive. It carried no dignity. There was no pretense that the local court was qualified to make fine legal distinctions or to exhibit great sensitiveness to the rights of litigants, but to offset this shortcoming disappointed suitors were permitted to have their causes retried subsequently in the next higher court. There was ample precedent in Massachusetts at least for the idea that an issue was not settled until it had been formally tried two or even three times. In a hierarchy of courts the tribunal at the bottom has little chance for dignity or respect.

This localized lay judge of limited jurisdiction, under the name of justice of the peace, became the type of inferior judicial officer for practically all of the states. Our forefathers could not have been expected to fill the obvious need any better than they did. The demand was for a magistracy that was primitively simple, inexpensive in appearance at least, and thoroughly decentralized. The justice of the peace in typical form was the natural outgrowth of the conditions. As a local peace officer, empowered to try for petty offenses, and to examine and hold for trial persons accused of felony, the justice of the peace filled the bill fairly well. As a court for determining civil rights he was quite generally a failure, but he was the best that could be had in pioneer times.

The Passing of Pioneer Conditions

But a century has passed. We have no pioneer country. In place of scattered settlements in the woods we have a rural population in villages and on farms united by trolley lines, telephones, automobile roads, free postal delivery and daily papers. Every factor of social and industrial life has changed. But the justice of the peace remains, still consistent to the theory that he need not know the law, still commissioned to collect his own salary, still under little supervision. Is it any wonder, then, that almost every reference to the office is one of contemptuous and cynical humor; for what we can't cure we turn into a joke.

Desperate needs have caused some inroads upon the domain of the justice of the peace, as exemplified by the introduction of municipal or county court judges in certain states. These innovations have enabled many of the larger county towns to escape

the muddled administration of law by justices of the peace, but the greater number of our people are still dependent in all lesser and more immediate legal matters. No plan for the improvement of the administration of justice within the county can overlook the insistent need for providing an expert and responsible magistracy.

As an approach to consideration of the entire problem let us first observe the reason for local courts of limited jurisdiction. Their excuse for existence lies in the economics of administration. A cause involving a small amount cannot stand the cost of trial at a distance from the residence of the parties and witnesses, nor can it afford to await the sittings of a court held at long intervals. To load the cost of trials is eventually to deny justice. Since local courts, exercising part of the judicial power of the State are necessary, it is plausible that the unit of territory should be the county which is the natural unit of State administration. The civil causes which belong in the county court will be found to fall into two classes:

Jurisdiction of County Courts

1. Those involving sums sufficient to warrant trial at the county seat or at some other place within the county where sessions of the county court are regularly held.

2. Those which involve less sums, or originate at points more remote, and must be tried nearer to the homes of the parties. The cost of removing a cause is the cost of moving the parties and all of their witnesses.

Here, then, we have a definite territory and a definite function. There is nothing recondite about the problem of performance. We are but applying short ballot principles by starting with the theorem that for the administration of justice within the county we must make some one person responsible and must intrust to him adequate authority. This implies a county judge in whom is vested the jurisdiction of the county court together with power to direct the actions of all officials serving under him in this court.

As will be seen when I have completed the outline of the county court judge, the office is a conspicuous one, far more so than any county office now discernible. The county — meaning the typical county — is a wieldy district. The burden of proof is assumed by the person who would fill the office otherwise than by election. I foresee no harm in filling the office by appointment provided the

selection is made by a conspicuous elected official who is directly responsible for the administration of justice. The Governor does not fit this definition, for he is only remotely responsible for the administration of justice.

Of course, candidacy must be limited to lawyers who have been in practice a certain length of time and have lived in the county a reasonable period. Lawyers come to be pretty well known to the voters. The number in the typical county who would be acceptable or who would be attracted to this office would be so small that selection ought not to be very difficult for the voters. The choice would be automatically narrowed down to a few eligibles and a non-partisan ballot could doubtless be relied upon to give a genuine expression of public choice.

Is it possible under an elective system to attract to the public service lawyers who are independent, ambitious, strong willed? In the light of present experience we must admit that it is not possible, except in rare instances, unless some different form of election and tenure is provided. We must remember that the lawyer is an expert who has devoted years to preparation and who virtually throws away his stock in trade when he gives up a clientage to go upon the bench. If election is made very expensive, if terms are short, if re-election depends upon fortuitous circumstances rather than merit and faithful service, then the public will rarely secure the services of the most ambitious and capable men.

So inherently attractive is public service that there are occasional exceptions. But a people who subject their servants to unfair risks commit an immoral act, and in the end suffer dire consequences.

Is Popular Election a Satisfactory Method of Selection

Is there any way of electing judges and removing them by popular vote which affords the incumbent the assurance of a long tenure, of a career, if you please, and of independence, provided he performs his duties faithfully and intelligently?

Our ordinary plan of popular election contains inconsistent elements. In offices in which long tenure with its resultant expertness is desirable the periodic election is at least three-fourths a mere recall and not more than one-fourth a plan for selection. A form of removal at the polls is essential to an elective system. But when the matters of selection and rejection are closely coupled,

as they ordinarily are in our election system, we present no clear cut question for the voter to pass upon. It is unfair to the incumbent to stimulate the ambition of rivals until the people have passed upon and disapproved of his continued tenure. The incumbent as a candidate should be required to defend himself on his record, not defend against the interested assertions of seekers for his political scalp.

This view can be carried out by providing that after a reasonable term, such as four years, the name of the incumbent shall be submitted to the voters with the question, "Shall he be continued in office? yes or no." If approved his name should not be submitted again for six years, and a second approval should confirm him in office for ten years, or possibly until a retirement age is reached.

If not approved there may be an interim appointment and an election at the next time that county or state officers are chosen.

It is submitted that such a plan would give the electorate opportunity to retire an unfit or unpopular judge, but as the submission would be at stated intervals no odium would attach, as is unavoidable in case of the recall. There being no rival candidates the judge would be confirmed in office unless the voters expressly wished to retire him. This would be tremendously to the benefit of the incumbent and would relieve the public service of the present great waste due to the failure to re-elect judges whose defeat is due not to personal disqualification, but to the accidents of politics. Probably three-fourths of the judges defeated for re-election fail because of some shift in the winds of politics over which they have not the slightest influence.

Assuming, then, that we have made the terms of public service, the salary and tenure reasonably acceptable, so that the most trusted lawyer in the county will courageously abandon his private practice and look forward to a judicial career, we may say that the jurisdiction of his court, if he is to be actually responsible for the administration of justice, should be broadly inclusive as to subject matter.

Make the Jurisdiction Comprehensive

There seems to be no reason why it should not include equitable remedies. It should certainly not leave for commissioners or other magistrates such special proceedings as suits between landlord and tenant. All of the administrative work of the probate court should

be included, and this may be accomplished by making the county judge register in probate, or assistant to the court of general jurisdiction to which probate causes are assigned. This division would rest on the principle that uncontested probate matters are best cared for by a local judge while contested matters deserve as much experience and training as important chancery causes.

It is desired to fix the limit of county court jurisdiction at such a point that one judge will be kept reasonably busy in the county of average population. Accepting the foregoing broad view as to subject matter it appears practical to make this limit \$500 alike in contract, tort and chancery matters.

As to criminal matters the county court should conduct all preliminary examinations, should possess exclusive jurisdiction in misdemeanor causes and should have concurrent jurisdiction in all but a few of the most serious felonies. This would mean that in the more common kinds of felony the accused would have the option of being tried by the county judge or by the itinerant judge of the court of general jurisdiction.

The jurisdiction should then be broadened still more by permitting the county court to hear and determine issues involving more than \$500 by agreement of both parties. If a single judge could handle all the business thus specified in a county having 40,000 population there would be comparatively few counties in which additional judges would be required.

The county court will be presumed to be in session every day at the county seat where there will be a resident county court clerk. It should also be competent for the county judge to convene his court anywhere in the county and regular sittings should be scheduled in towns of sufficient importance.

This takes care of the first class of cases, those involving enough money to justify trial at a central point. It is in respect to the economical and efficient trial of the lesser or more remote causes, arising in the villages and on the farms, that speculation begins. These are the causes which historically fall to justices of the peace. There are two plausible ways for taking care of them. One is to have the county judge visit every part of the county as often as is needed, and not less often than once in sixty days, to hear all of these little causes in person. This is done in Canada, where every township has a resident clerk and bailiff and is visited at least once in every sixty days by the county judge, who hears while on circuit civil suits involving not more than

\$100. This appears to be the simplest possible system, but it does not provide for criminal cases, for which an ever present official is needed. Since there must be a local magistrate of some sort to enforce the law criminally, and since we are accustomed to decentralized judicial power in its most extreme form, it would seem better for us to solve the problem by continuing to have local judicial officers of small jurisdiction, both civil and criminal.

How, then, is this magistracy to be different from and better than the present justice of the peace system? We know the faults of the latter, and it should not be difficult to avoid them.

Advantages to Accrue from Proposed Changes

1. We need to make the office more important, more dignified. This is best done by making the district larger. We no longer need a magistrate for every township. There are some townships which can afford sufficient business for such an officer, but on the other hand in some cases four or six townships together will not yield any more business. This leads to the conclusion that the districts should not be uniform in size. The county should be districted arbitrarily to meet such conditions as the distribution of population, the location of centers and facilities for travel. There should be as few districts as is possible just so that every citizen is provided with a court which he can reach in one or two hour's of travel by the most inexpensive method.

Carrying out these views we would create probably from four to ten districts in the various counties. Perhaps six or seven would be an average. In each district there would be a magistrate who would be a part of the county court.

2. We need some form of expert selection. Every such district would have some men peculiarly qualified to become parts of the county court scheme who would hold office and serve the public if the position were tendered them, but who would never actively campaign to get this seemingly insignificant office. By making the selection one by experts, rather than by popular ballot, the office would further be dignified and enhanced. It would be possible for the county judge to select the magistrates on the theory that they are virtually his deputies, but this would subject the judge to a vast deal of importuning which he should be relieved of if possible. A better way would probably be to have the magistrates selected by the county board or commission with the

approval of the county judge. Under such a plan the county judge would virtually select and at the same time escape most of the solicitation of the office-hungry.

3. We need to abolish the fee system. The magistrate should have a motive for preventing contested trials, rather than for starting and prolonging them. We must not penalize the magistrate who wants to act as a peacemaker. This means a fixed salary. Not a uniform salary, for in the various districts of a county the work would vary greatly in volume. It is presumed that most magistrates would only devote their spare time to the office and in this way responsible men of affairs could be secured. In some districts a salary of \$100 a year should suffice. In others the work might take all or a substantial part of the official's time, and carry a salary of \$1,000 or more. But probably the typical magistrate would be one receiving from \$200 to \$300 a year.

4. We need to obviate the present lack of administrative direction. We must weld these magistrates and the county judge into a single organized body answerable to a single will and so responsible to the public. This is best done by considering the magistrates to be in a sense deputies of the county judge. They are to be an extension of his person reaching out to every homestead in the county. To accomplish this the judge must have power over the magistrate, and this can be granted in several ways:

(a) One way is to permit the county judge to discharge a magistrate at will. Some check could be imposed upon this power.

(b) A second way is to permit the county judge to take into his own hands any cause begun before a magistrate at any time before judgment is rendered.

As to the nature and extent of jurisdiction of the magistrates? What we wish, virtually, is to give to those magistrates who develop genuine ability a large place in adjudicating their neighbors' controversies, and to afford easy relief from the personal limitations of the less capable. It would be unfortunate to have a narrow jurisdiction fixed rigidly, for there is fair presumption that the office would attract more intelligence and disinterestedness than the office of justice of the peace in traditional form. In most localities there is some worthy citizen, a natural leader, who could, under an ideal tenure, render a very high service through conciliatory methods and informal procedure, and he should be given large scope for developing his capacity as judge and peacemaker.

What Jurisdiction for Magistrates?

A reasonable jurisdiction to confer on magistrates would seem to be as follows:

1. All matters within the jurisdiction of justices of the peace, subject, however, to the power of the county judge to take over any cause for his personal hearing and determination. Application for such transfer can be made by either of the parties litigant, by the district magistrate, or the county judge can arbitrarily take any such cause without application.

2. Any cause or matter within the jurisdiction of the county court assigned especially by the county judge to the district magistrate.

3. Any cause within the jurisdiction of the county court which the parties agree shall be heard by the district magistrate.

The machinery of the county court, thus outlined, will be found admirably adapted to the administration of criminal law. It provides a judicial peace officer for every small community and a central court always in session at the county seat where there is a lockup.

District magistrates should have power to issue warrants and conduct preliminary examinations in the same manner as is now commonly done by justices of the peace. They may also be permitted to hear and determine charges involving penalties not exceeding a certain amount, reserving the more important matters for the county judge. If the magistrate is not permitted to preside over a jury, there would be a strong motive for waiver of jury trial as a saving of time and money on the part of the accused. The right to have a jury trial in a criminal cause is a grand thing. Its exercise in every trifling cause would quite block the wheels of justice.

The county judge should be permitted by rule to take over for trial before himself every criminal matter triable by a magistrate. This would make for uniformity of law enforcement throughout the county and would enable the magistrate to transfer the responsibility in certain embarrassing prosecutions to more capable shoulders.

As to the limit of criminal jurisdiction reposed in the county court, it would probably be most expedient to retain the dividing line between felonies and misdemeanors, but to permit trial of all but the most serious felonies by the county judge with the consent of the accused. Nearly all those charged with serious

offenses would then have the option of being tried by the county judge or of being held for trial at the next term of the court of general jurisdiction.

It might be found desirable to impanel a jury in county court regularly once a month. In a few days all jury trials would be disposed of. This would be a great improvement over the custom of utilizing locally the special venire which is wont to bring semi-professional jurors into most cases.

We have now a rough sketch of a county court which fixes responsibility on a conspicuous popular officer and provides him with a corps of local assistants subject to his guidance. It is timely to consider the relationship of such a court to a thoroughly organized State court system.

A Unified Judicial System

It must be presumed that the system is made up of three general judicial departments, namely, the court of appeal, the *nisi prius* court and the county courts. It must be presumed that the entire system will be governed by a council of judges possessing large powers for judicial administration and with respect to creating and amending rules of procedure; also that there will be a chief justice of the State who will be the executive head of the entire establishment.

It will doubtless interest you to learn how short ballot principles apply to the selection of judges. I have already asserted that the Governor is not the ideal appointing officer, because he is not responsible for the due administration of justice. He is directly interested in maintaining a party organization and in forwarding a legislative program, and for one or the other of these duties must subordinate his appointments.

As consistent believers in the short ballot why should we not say that on the State ballot there should be one vote for the executive, one for a representative in each branch of the Legislature and one for the head of the judicial department. If the people so elect the chief justice of a unified and organized State court system, making him the executive officer to see that the judicial machine works efficiently in all of its many branches, they will have an official whom they can hold responsible for the administration of justice. They can at least if they confer upon him power to select judges. If that power is given they will have for the first time real expert selection of judges; they will have a short ballot

judiciary; they will have judges appointed by one who is directly responsible for the due administration of justice and who will have the highest possible motive for making wise selections, because the success of his own administration will depend upon the ability of his associates.

There are some things which the voters as a group cannot do with assured success, and the selection of the best juristic talent from the bar is one of them. If their judges are ever to be democratically representative of the majority of the voters, they must be chosen by some one person whom the voters elect for this definite purpose.

When we speak of appointed judges we ordinarily think of life appointment. But there is no reason for confusing the method of selection with the tenure. The reason we do this is because under the elective system a confused issue is presented to the mind of the voter, who is required at a single stroke to pass upon the proposed recall of the incumbent and at the same time the choice of his successor, if there is to be one.

Expert Selection of Judges

We can have expertly selected judges, as every other civilized country has, and as fourteen of our own states have, without necessarily having life tenure. The appointed judge can be submitted to the electorate and there is reason to believe that if the single, clear-cut issue is presented, whether the incumbent will be continued in office, or retired, there will be a conservative and intelligent answer.

The chief justice exercising the appointing power should hold for a comparatively short term, say four years. In that case he would not be able to make very many appointments, or seriously alter the personnel of the court, without a submission of his name and record to the voters. This would be genuine, not sham, democracy. If we ever give real democracy a trial we will find out whether we like it or not.

Then, to free the appointing power from dependence upon party organization, why not provide that a chief justice defeated for reelection shall have the privilege of remaining in the court, subject to the regular submission after a reasonable period? He would be assigned to work by his successor. Failure to be reelected would mean dissatisfaction with his policy as an executive at the worst, and usually it would be merely the loss of power by the party supporting him.

We can hardly conceive of conferring any power without at the same time providing a check. But there is something better by far than any customary check upon the appointive power of a chief justice. It is to limit selections, or a share of selections, to an eligible list. This eligible list would be a public list containing the names of twice as many judges as there are places in each branch of the court. Names would be placed upon it as vacancies occur, by the judicial council, the governing board of the State judiciary. This would compel the chief justice to select from a list made up in advance of the vacancy by men whose only motive could be that of public loyalty.

The foregoing digression presents very crudely the American Judicature Society's application of short ballot principles to the judiciary.

There will be in the average state a small proportion of counties too populous to get along with a single county judge. There is experience warranting the belief that with a civil jurisdiction extending to \$500 a county judge can serve a population of 40,000. In more populous counties up to 70,000 there should be an associate county judge, like the county judge in all respects save that he shall be subject to administrative control by the latter, and for every 30,000 population over 70,000 there should be an additional county judge. In most states there would be only a few such larger counties, and they could be provided for individually.

A county judge who has an associate could assign supervision of the districts to his colleague, trying the more important causes himself at the county seat; or the two might specialize severally in civil and criminal matters. The division of work should not rest upon any general rule, but wholly upon the discretion of the county judge.

With two associate judges further specialization is possible. One might have sole charge of the probate department, of juvenile offenders, and of the domestic relations branch, thus affording smaller urban districts the same benefits which large cities may enjoy, and which cannot readily be secured under the existing organization, or lack of it.

Points of Contact Between Higher and Lower Courts

A principal point of contact between the county court division and the rest of the State judicial establishment would arise from the duty of the chief justice of the State to collect and publish

full statistics of all divisions and branches of the State court system. The district magistrates would be required to report their business to the county judge as frequently as once a month and not less often the county judge would be required to report for the county to the chief justice.

In most of the states it would probably be preferable to permit the chief justice to delegate his control over county courts to a judicial officer known as presiding justice of the county courts. If the administration of justice in the local courts is to be brought to a highly efficient plane the work of supervision merits the undivided attention of one properly qualified official. Given such a presiding justice it may be presumed that he will spend much of his time in the field, traveling from county to county, encouraging uniformity of practice and checking or stimulating county judges according to their individual needs.

There are other points of contact. The jurisdiction of the county court civilly should be concurrent with the jurisdiction of the *nisi prius* branch. Abuse of the right to begin causes involving small amounts in the higher court is readily presented by rules concerning costs, as is done in Canada. The plaintiff who does not recover more than \$500 may be required not only to forfeit costs, but to pay costs, at the discretion of the court, to the defeated defendant. The flexibility thus secured will be appreciated by the litigant who believes, whether for cause or not, that the local judge is prejudiced.

A close union of the local and general courts may also be effected through making the county judge *ex officio* master for his county of the circuit court. This dignifies his position and makes the business of the higher court more continuous in the most remote parts of the State.

On the ministerial side there is also close relationship because the clerk of the county court will be the local deputy of the clerk of the entire State court. The district magistrates will keep dockets and will issue process and make reports as deputies of the clerk of the county court.

A definite picture of such a court in action is not available, for we have no example to present. I conceive of it as a court presided over in each county by a judge who has within his limited jurisdiction considerable freedom and authority. I would expect him to be fairly well equipped as a jurist and even better as an administrator. No county officer would be closer to the people and none would perform a more important work.

I conceive of the district magistrate under this ideal system as a substantial citizen who commands the respect of the public. Handling the small cases arising throughout the county, but at some distance from the county seat, there would be, under a simple and flexible procedure, a great opportunity for conciliation. A respected magistrate, such as we could presume as the type, would endeavor to adjust differences arising among his constituency with the least cost to them. Legal problems he could submit to his superior, so that first-class counsel would be free to those contemplating litigation. The litigant, in the hour of his wrath, would be saved from himself. Trials would be inquiries into the truth, not barn-storming dramatics.

Constitutional Changes in New York

Of course, very little change in the structure of the New York judicial establishment is possible without constitutional change. The patchwork system now existing is embalmed in the Constitution of 1894. The distinguished senior Senator of the State of New York took up the challenge when a critic called simplified pleadings nothing more than an old woman coming into court and telling her story. But the New York Constitution is like a garrulous old neighbor, who comes in early in the morning and stays all day and talks. So far as the judicial article is concerned it is absurdly detailed.

In order to develop an efficient machine for administering justice the Legislature should have greater scope. The Constitution should be organic law, and not gossip. Nothing should go into the Constitution which is not absolutely necessary. In the judicial article there should be provision for a court of ultimate appellate jurisdiction, which court should be protected so that the Legislature cannot in the future cut the ground from under it if we are to continue our present universal rule of judicial pre-eminence. But beyond that the Constitution should provide for such inferior tribunals, branches of the unified State court, as the Legislature may create. There should be no mention of county judges, justices of the peace, surrogates and the like specifically. We shall learn from experience and should have our hands free to profit by what we learn. There's little good in a so-called liberty which leaves us no freedom to develop.

ADDRESS: "THE SHERIFF AND A STATE CONSTABULARY"

By ERNEST CAWCROFT, *Deputy State Treasurer, Albany*

City government is the definite alleged failure of our democratic system. Bryce gave currency to the common conviction of individual thinkers when he made this observation in his *American Commonwealth*. The American municipal situation needed a man of his independent and dispassionate power of utterance to bestir the civic conscience. Since Bryce penned his chapter on American city government, a series of conferences has initiated measures for improved civic administration throughout the nation. This is especially true in the newer western communities where the profits of existing property do not retard the progress of municipal improvement; and in those older cities, where public disaster, like a conflagration or an earthquake, forces an immediate improvement in local administration as a forerunner to grappling with the problems of reconstruction.

But as a result of this twenty years of discussion and experiment the cities have mapped out a definite program. This program pivots on home rule and centralized administration. Many cities have enjoyed these privileges for ten years past. The privileges of local administration have been exercised with such success that the friends of the cities are now seeking to give these powers definite constitutional sanction. Local privileges have become "rights" in the eyes of some of the municipal advocates and they desire the safeguarding of these "rights" with the same jealousy as the champions of the "walled cities" of England demanded guaranties of their charters from the Crown.

Needs of the County

But perhaps too much emphasis has been given to the "city problem" in comparison with the questions arising in connection with better county government. A city, unlike a county, is on the end of an Associated Press wire; and the evils which a city suffers, no less than what a reformer purposes to do, to, or for, his city, is heralded broadcast. It requires a county the size of New York or London to get its ills and its cures into the public mind.

There is timeliness, then, in the holding of a Better County Government Conference on the eve of the Constitutional Convention.

The city program is defined, and in many respects the city and county problems are alike. All the world has read about the commission form of government which exists in the county known as Greater London; and people, both up-state and down, are willing to give their time to improving the efficiency and ethics of New York county. But this conference should give its attention to the problem of government in the average county in the hope that by giving stimulus and direction to the discussion, definite plans will be produced. I have connected the city and county problem because I think they are interlinked; each sub-division being a mere agency of the State but none the less vital; and because I have promised this paper on my conviction that better county government must come through the same method employed by the cities — namely, by the grant of a fair measure of home rule, and more particularly by the exercise of those home rule powers by centralized and responsible county authority.

Powers of the Sheriff

Thus, I desire to suggest for topical discussion: The sheriff and better county government. I do this because I think that the first step in the better county government movement should be to restore to the office of sheriff its historical prestige and pristine vigor. Those who are unfamiliar with the historical setting of our State Constitution may surmise from reading section 1 of article 10 of the instrument that the "sheriff" is a latter day creation. "Sheriffs shall be chosen," says section 1, "by the electors of the respective counties, once in every three years and as often as vacancies shall happen. Sheriffs shall hold no other office and be ineligible for the next term after the termination of their office. They may be required by law to renew their security from time to time and, in default of their giving such security; their offices shall be deemed vacant. But the county shall never be responsible for the acts of the sheriff."

But in fact the "sheriff" has a definite history of nine centuries in England. The constitutional proviso gives form and some limitation to the historical growth of the office. As early as Edward, a statute required the sheriff to be a landowner, thereby attesting his interest in the king's realm and providing some measure of security to the victims of his errors or his exactions; even before the days of surety companies. Maitland, the English legal historian, tells us that in the days of his prime importance

the sheriff was the appointee of the king; he was, indeed, the governor of the county, the captain of the forces, the veritable president of the local or county court. He carried out the king's mandate in distant counties, raised the quota of local troops to repel foreign invasion; and because of the lack of quick communication with the seat of government, he quelled domestic tumult first and reported later. Within those so-called walled cities, which had received a grant akin to home rule powers, from the king, the sheriff was the remaining evidence of royal authority. I can picture in my mind something of the power possessed by the English sheriff in the sixteenth century and the esteem in which he was held. I remember attending a lord mayor's banquet at Bristol, England, a few years ago. Bristol, once the second city of the kingdom, retains today that respect for the prestige of the sheriff that was displayed some centuries ago, when the captain of the forces asked the residents of this then free city to volunteer men and ships to repel the oncoming Spanish armada. The sheriff entered the banquet room with the lord mayor; he was garbed in the historical regalia of his office, mace in hand; and his appearance recalled the historical days when, as to certain matters involving domestic peace and defense, he exercised concurrent jurisdiction with the lord mayor. But I appreciate the fact that this merger of executive, judicial and police powers in the English sheriff led to grave abuses. Maitland devotes a chapter to tracing the gradual growth of these abuses; then another to that series of enactments by which it was necessary to limit the power of the sheriff, but which at the same time diminished the prestige and lessened the usefulness of the office. The disintegration of the sheriff's office must be viewed as an historical and necessary fact; but this tendency, like all reactions, has gone too far and in the growth of a better system of county government the sheriff must be restored to his place as "chief-man," to use the exact and expressive phrase of an English law writer.

Now, we are not deceived by this gold-lace grandeur or by this knowledge of historical power. The sole purpose in making these citations is to give emphasis by contrast to the conclusion that the restoration of the sheriff's prestige promotes the public peace, and renders easier and less expensive the exercise of those functions with which he is now vested and with which he should be endowed in a larger measure.

Commission Government

I think, then, that the students of county administration are agreed that the movement for a better system should tend in the direction of a commission form of government for counties; city commission government is being followed by county commission administration in the west; and the best city and county government combined is under the commission or "committee" form known as the London County Council, and which has stood the test of governing the largest unit of population in the world, designated as Greater London.

I have here suggested the shape which the county government should take, because I contend that the sheriff should be the center of that form of county commission administration. Our system of county government lacks executive force and cohesion. A people who started out to retain the balance of the three sovereign departments of their government have carried their theory to the extent of limiting in power and weakening in efficiency the local executive agencies of their government. The distinction between a sovereign department and a local agency should be kept in mind, but it has not. The whole effort to gain commission government for cities has been based on recognition of this conclusion.

The same thought must be kept in view in mapping out a better county government system. The sheriff must be made the "chief-man," the captain of the forces, the executive head of the county, in fact and with power.

The sheriff will, of course, continue to keep the county jail; and to exercise that tremendous power involved in receiving an execution from either a reputable or disreputable lawyer, as an officer of the court, and proceeding to sell our property under that mandate. The enormity of the power thereby exercised is so evident, and yet so necessary, that any movement which tends to increase the required prestige and responsibility of a citizen seeking the sheriff's office should be welcomed by property owners. Then the vacuum should be eliminated from our local governmental system; and any step which tends to make the sheriff an executive with real power in administering the affairs of his county, which seeks to vest him with the exercise of all those residuary powers of county government not otherwise conferred on officers of a county as a State governmental agency should be commended.

Sheriff and Public Peace

But if we are to vest the sheriff anew with these ancient and enlarged powers as a county executive, his relationship to the machinery of preserving the public peace must be altered. This must be done not only to give him time for the performance of his executive duties, but because of existing system of preserving the public peace is expensive and inefficient. And when I speak of "public peace" I mean not only the absence of tumult, but the literal enforcement of the law as to individuals, without which respect for the community as a whole cannot long continue.

This commonwealth has entered upon certain definite policies on a statewide scale. It is reasonable to assume that by virtue of the additional powers given to certain departments of government by the coming Constitutional Convention that these policies will be broadened rather than diminished. Among other things, the State is pledged to a system of canals and the operation of boats thereon by the last electrical mechanism requiring protection on a state-wide scale; the commonwealth is completing a system of highways having little relationship to county lines, which is the key to the sheriff's particular jurisdiction and leading to uniform legislation controlling the operation of vehicles and their safety devices; uniform systems as to the sale of liquors, the inspection of places of amusement, the supervision of factories and the coming state-wide effort to preserve the State's resources from destruction by fire or otherwise. To-day the sheriff as the guardian of the law in his county is wholly or partially responsible for its enforcement as to the features cited and many others. But we know as a matter of experience that the sheriff is not in a position to enforce the law, particularly as to those evils which are not inherent crimes, but social or economic offenses; and this fact of experience is confirmed by the horde of deputies, inspectors and supervisors who flock on successive weeks from Albany to determine whether a particular statute, not the law in general, is being obeyed in our theatres, on our highways or in our business places. This is wasteful, ineffective and because it involves the exercise of concurrent police powers it is difficult to determine who failed to enforce the law, as well as to convict those who failed to obey it.

State Constabulary Needed

This brings me to the final point of this paper: That a State police or constabulary is essential to a better system of county

government: Local sentiment will not approve of the appointment of the sheriff by the crown or centralized authority, as in England; nor will it tolerate the re-establishment of the system under which the Governor named the sheriff. He must continue to be the choice of the local electors; but as an officer charged with the enforcement of State laws in local jurisdiction, he must be made a leading factor in a State constabulary system. He must again become "the captain of the forces"—a lieutenant of the State police system.

I am in favor of creating a body of trained men, controlled and supported by the State, giving uniformity of enforcement to social and economic policies adopted on a State-wide scale, protecting the public highways from the speeder on one hand and the local grafter on the other, and sufficiently elastic in units to be moved from week to week to various parts of the State as the public exigencies require. The sheriff should be made the local lieutenant of these State police when in his county, and he should be held responsible to the state marshal of the constabulary. Today we witness the spectacle of townships or counties employing special deputies or constables to patrol a trunk line highway, or the "swearing in" of specials to enforce a particular law or quell a marked disturbance. Then these men must be carried on the payrolls of their localities, or they must seek a chance job until the passing of the snow, or the return of the next local tumult assures them work. This is a burden on the sheriff and the constables and deputies responsible to him, which should be borne by a State police. The members of a State police may be shifted with the seasons; equipped with motorcycles they can cover stretches of territory, supervising a variety of matters in place of many constables on a given highway or in a particular district, giving attention to one expected type of legal infraction. Moreover, this State needs a State police whose freedom from the need of local appointment, mobility of movement, assures power of concentration and unity of action.

Militia is Necessary

But there is another situation which the sheriff has faced and which we as citizens must face. The local bodies of the State militia have been regarded as the powerful arm of the sheriff to quell tumult. The militia has been loyal in facing that task. But between a false peace propaganda, the spread of the doc-

trines of a particular political party or economic group and the growing feeling of young men that they do not want to be employed as militiamen only when there is need of quelling an industrial disturbance in which their neighbors may participate, the enlistments in the National Guard are decreasing yearly. The State needs a considerable body of militia for real military purposes; and it seems that a State constabulary should be organized so that a local sheriff may call for a group of trained men as a matter of course before the outbreak and not after and without the display of authority which is necessary but harmful because of the complications incident to invading a community with armed troops better prepared to fight in the open field than to meet the problem of quelling tumult without shooting in the streets of their own or neighboring city.

Thus, there is need that the Constitutional Convention vest the Legislature with power to make the sheriff a decisive factor in the State force. This does not mean that cities or counties should waive the exercise of their local police powers, but it does imply that the State is prepared to aid the local authorities in any given instance to enforce the law and preserve or restore the public peace. This may be done by the Convention refusing to define strictly the powers of the sheriff, and leaving all to legislative enactment, except the manner of his election and the term of his office.

But in justice to the sheriff and in the interests of public peace there should be a clear constitutional declaration as to what extent he shall be burdened by civil action following the honest performance of what he deems to be his duty in time of public tumult. And, indeed, it seems to me that the provision of the statute making the sheriff secure an order of the Supreme Court as one of the legal methods of summoning the State militia to his county is a legal paradox. I am of the conviction that the employment of the militia is a prerogative of the Crown and should be exercised by the Executive in his discretion and without question before or after the event. And, hence, I feel that the clause requiring a Supreme Court order is out of place in the military laws of the State; and that the sheriff should be placed in a legal position to request aid from the marshal of the State police and that the latter in turn may secure the direction of the Governor as to the employment of the state militia — if a second line of defense against tumult be needed.

Value of Constabulary

I spent several days at the headquarters of the Northwestern mounted police in Regina; I need not say that the record of these men for definite and drastic action has given to the force that prestige which has simplified the preservation of order in western Canada. It is a good thing for the viciously inclined to get into their minds that the sheriff is not going to debate with them or himself as to whether he will enforce the law. Nor is the value of such a force confined to days of disorder. I have seen the Pennsylvania State police operate in various regions; but I saw these young men do their best work at the fiftieth anniversary of the Battle of Gettysburg, when with efficiency and without officiousness they moved the vast throng of people and vehicles along the highways.

It may have occurred to you, as it has to me, that the proposing of a State constabulary at a Better County Government Conference is wide of its mark, but there are those of us who are so jealous for home rule for cities and counties that we are inclined to overlook the historical and legal fact that these subdivisions of the State have no rights, but only privileges granted by the sovereign; that they must exercise these privileges as agents, and that unless the machinery of their exercise is brought into co-ordination with the State power which makes the laws harm will result. Thus in pleading that the sheriff be revitalized as the "chief-man" in a better system of county government, I have felt compelled to urge that he be made a factor in a State police force; that he be authorized to give aid to and be aided by a State force in the enforcement of State-wide laws.

ADDRESS: "THE COUNTY MANAGER PLAN"

By Mr. RICHARD S. CHILDS, *Secretary, The National Short Ballot Association*

When all the inter-relations of the various officials are represented by lines the result looks like a ball of yarn after the cat has gotten through with it.

My view of the county problem is that of a political scientist, and from the viewpoint of the political scientist the ground plan of county government is ideally bad. Political science does not concern itself very much with the administrative work of the

county, but only with certain of the larger and more theoretical questions with which county officials, as such, are not usually concerned in their daily work. Those who are engaged in county work take the county organization as they find it and get along with it the best they can. When they find themselves baffled in an endeavor to do some desirable thing, they are apt to blame it on the other man who has gotten in their way, without stopping to discuss the broader question as to how the county might be organized in a way to make such a deadlock impossible. If the board of supervisors gets into a quarrel with the county clerk over some matter of mutual concern they fight it out and one or the other gets licked without much thought on the part of either party as to the fact that there ought to be some simple and automatic way of resolving such a difference.

“ Checks and Balances ” a Disease

Political science, however, sees in pulling and hauling deadlocks and delays, merely the symptom of a disease, and disregarding all the immediate factors seeks a form of organization for the county which will make it possible to compel harmony. If expert social workers going through the State and visiting almshouses find deplorable conditions, slack management, easy-going methods or low standards, the political scientist proceeds to lay the blame once again on the kind of organization which decrees that the keeper of the county almshouse or the superintendent of the poor shall be a transient amateur, who is in office to-day and displaced by the whirligig of politics as soon as he learns his job. If a State examiner investigating the accounts of the county treasurer finds that the bookkeeping is slipshod and unreliable, the political scientist blames that also on the fact that the county treasurer is a transient amateur, and, further, prophesies that all attempts to reform the conduct of the office are bound to be simply a running fight, because county treasurers come and go so fast that efforts to keep them educated up to the proper standards must be endlessly repeated. If the history of twenty years shows that reform in instance after instance has consisted in taking functions out of the county and vesting them in the State, the political scientist begins to suspect that the county is so organized that it falls down on the job as soon as the job becomes important or technical or difficult and that the development of the powers of the State government at the expense of the county is probably a case of the survival of the fittest.

Modern political science in this country is largely the development of fifty years of ferment in municipal affairs, and the principles which have been worked out in the cities in the long struggle for betterment are now pretty well established.

As a result of these long years of experimentation political science now discards certain ancient political superstitions of ours. In particular the fear of conferring power on anybody to do anything; the theory that if you give to one public body the power to do something you must give to some other public body the power to knock it down when it is done. We have found by long experience in city government, county government and State government that there is no safety in the theory of checks and balances, but, on the contrary, that divided responsibility is perilous and a serious and unnecessary obstacle to the efforts of the citizens to control their governments. The idea that dividing up power into many disjointed fragments would lead to democracy has proven fallacious, for instead of leading to democracy it has led us into bossism, and we found that when we undertake a campaign to remove one boss we can succeed only by dint of setting up another boss, who may perhaps have a better personal disposition, but a boss nevertheless.

How to Get Popular Government

Modern political science does not aim at devising a form of government that will automatically be a *good* government, for that is impossible, but aims at getting a form of government that will be automatically a *democracy*. The ideal of modern political science for counties is a county government that will be exactly what the public really wants it to be; a government that will be bad if the public wants bad government and good if it wants good government, with faith to believe that the people want good government provided they do not have to pass through obstacles requiring paroxysm of effort to get it.

Consider now what the people of a county in New York State are up against if they seek to control the present type of county government. There is the board of supervisors, the county clerk, the county treasurer, the county superintendent of the poor, the sheriff, district attorney and coroner and the county court. Sometimes there is a surrogate and county comptroller in addition. Seven county governments or more; for the coroner, elected by the people, is a separate government all by himself, with no one who

can give him orders, no one who can, except on paper, compel him to do anything. The sheriff is another little county government all by himself, and so is the county clerk and all the rest. All these seven governments are, to be sure, loosely connected up to each other by the moral and latent power of certain memoranda called laws, the exact nature of which they oftentimes seem to know little about, the real bonding force of the county being often tradition rather than law.

Can Those Properly Qualified Officials be Chosen by Election?

To control the government of the county as now organized the people must select competent and right meaning officials for all these offices on election day. The voter in his polling place must run his pencil down the list of candidates for each of the seven or nine offices and pick a well qualified person. This means that he must know something about the qualifications required for each individual office and the qualifications of fourteen, sixteen or eighteen candidates. A man who will make a good county treasurer might be a very bad man to choose for coroner, and vice versa. That is the theory of the voter's part in county government, but that is not all. After election the voter is supposed to scrutinize the conduct of each of this list of officials and see if each official maintains a correct technical standard. For all the offices are technical offices, with the exception of the supervisors. To be a competent critic of the technical ability of seven, eight or nine such varied officers with such varied functions implies an unbelievable amount of acquaintance with county government in its detailed management on the part of the voter.

But we are not through even now with the work which the county plan requires of the voter. Not only must the voter bring his share of public opinion to bear upon the conduct of each of these seven, eight or nine little county governments, but if one of these little governments quarrels with another little government the voter must take notice of the fact and by intelligent public criticism induce the little government which is in the wrong to yield to the little government which has the right side of the dispute. In other words, the voters of the county must not only stand over each of these seven little governments and make them obey, but must make them agree in their obedience and work harmoniously for the common good. The people of the county constitute the one place where the big lines of direct control are focused. They are in theory the unifying force and the only one.

The Need for a Strong Executive

Now, to make these seven governments work in unison is a task which would keep a strong chief executive pretty busy sometimes. A committee or board with complete power over these seven little governments would probably not be nimble enough for the task and would end by leaving most of the details to some one person selected by them to give all his time to the task. A group, let us say, of 100 persons meeting under the forms of parliamentary law, would be baffled even more than a small committee, and, in fact, would be compelled to do the work through committees in order to get it done at all. A great mass meeting of 5,000 voters would experience still greater difficulties in trying to handle details. In fact, it could do hardly anything except to create a committee and go home. The people of the county, too numerous to meet in a single hall, scattered, moreover, throughout the county over a considerable distance, having no single common medium of communication, being not even subscribers to the same newspapers, are many times clumsier than the mass meeting. Yet to the most clumsy of all organisms, the electorate, you give the task of unification and harmonizing, which is too much for even a small committee to accomplish except with a suitable instrument in the shape of a single executive.

This thing is ridiculous. The people simply can't do it. Our people are as intelligent as any other, but no people on the face of the earth can do it. We have given the people an unworkable instrument, and it is no reflection on the people to say that they don't rule and cannot rule under such circumstances. The practical result of the situation is that ninety-nine per cent. of the people give only an offhand intermittent attention to county government, and the remaining one per cent., who get into the heart of the matter, become the real governing force of the county and are given the name of politicians. A politician is simply an expert in citizenship. To make the politicians give way to the people at large the game of politics must be simplified. Politics is the proper business of every citizen. It should not be one of the learned professions. It should not be so complex as to be a profession at all. It is not true that every citizen ought to know what he is doing on election day; it is only true that politics should be so simple that every citizen *would* know what he is doing on election day. We can't make the citizen take more interest in a complicated and uninteresting thing like county government, but we

can make county governments so simple that the motive power of popular interest will be sufficient to operate it.

Politics Should be Made Simple

So, to make a long story short, the modern political scientist demands that politics shall be made primitively simple. It is easier for the people to control one government than nine governments. That is the theory of the "unification of powers." It is easier for the people to control three or four big elective offices than eight or nine little ones. That is the theory of the short ballot. The way to keep unfit men out of public office is to refrain from electing them. The way to refrain from electing them is to elect no more officials at one time than the citizens can get a good look at. In a small, rural county where everybody knows every one else, the short ballot is not quite as important as in large cities and States, but the unification of powers is important everywhere. A government in which all parts are properly coordinated under the direction of a single controlling brain will be an easier government for the people to control than the loose-jointed, ramshackle of mutually independent powers which we now call county government. Only by uniting and consolidating the powers of the county can we get away from supine, jellyfish disobedience. Present county governments are something like an automobile with a separate motor at every wheel, each going its own gait, pell-mell down the road, with Mr. Voter in the driver's seat hanging on with a sickly smile while he tries to control a dozen levers with only two hands and feet.

County Needs a Head

Now, if we can keep away from the old-fashioned doctrinaire theories which have made so much trouble for this nation in the last hundred years, we should be able to agree that the county, like any other organization, private or public, needs a chief executive with appointive power over all other administrative officials. Not until all the officials have a single common superior on the job all the time, with plenty of authority over them, can they be compelled to work in mutual harmony. Any notion that the arms and legs of the county can make each other work harmoniously by the threat of mandamus proceedings and similar legal resorts to those printed memoranda called laws, is thus discarded. But, of course, we are not going to vest the government

of the county in a single despot elected by the people for a fixed term, for that system would have obvious faults of its own, inasmuch as the despot would have personal faults and failings. Neither are we to consider an elective executive held in more or less restraint through the necessity of obtaining the co-operation of a board of supervisors corresponding to the mayor and council of old style city governments. There has been ample experience to show that the attempt to secure a good chief executive by popular election is a failure. It always gives us a transient amateur who never really learns his job, because he is not allowed to stay on the job long enough. It always results in the development, under such a shifty chief executive, of a "System" among the permanent subordinates, a "System" which defies the control of these transient executives and thus defies the control of the people who elected that chief executive.

Example Set by the Short Ballot Cities

The cities have been all through that phase and are abandoning the elective chief executive, or mayor, and moving onward to the type of government in which the chief executive is appointed and held subject to the continuous supervision of the joint mind of a board or commission. Accordingly, let us look forward to a time when counties will be governed by a small board of supervisors, a board small enough so that each member will be a really important officer with power enough in the government to make it worth while for the people to scrutinize the candidate carefully and watch him after election. A board of three or five or seven will be better than a board of twenty or twenty-five or thirty, because you must have considerable power attached to a public office before it will attract candidates of first-class talent and before it will be conspicuous enough to catch the public eye.

Let this small board of supervisors possess all the powers now vested in all officers of the county, except the county judge. Put upon them the responsibility for all of the work of the county. Permit them to hire their county manager from anywhere in the United States and to pay him whatever salary they believe necessary in order to secure the requisite ability. The county manager will appoint, in turn, and control all other county officials and employees, subject to civil service regulations. The county manager will have no power of his own, no independence of his

superior. He is their executive agent. If the new board of supervisors tells him to take money out of the treasury and spend it for peanuts, he must spend it for peanuts or take a chance of losing his job. The supervisors who hire him can also fire him.

What a " County Manager " Would Do

The county manager, naturally, would be expected to relieve the supervisors of all detail, and if they found him trustworthy and devoted to their service they would probably leave him considerable discretion, but they would have to take the responsibility for him if he proved to be foolish or weak or dishonest. This new board of supervisors would have the power to levy taxes and spend them. When it was spending money it would have to remember that it must raise that money and face the public resistance to taxes. On the other hand, in trying to keep down taxes it would have to remember that the people would criticise it if it went too far and starved the county service. It would be continually between two fires; the demand for good service and the resistance to taxes. No matter what goes wrong the supervisors, under this scheme, have power to fix it and can fairly be held responsible if they fail to have it fixed after it has been called to their attention.

Local Nullification of State Laws

In this plan of government one fault inherent in the county would still remain. The supervisors would have two masters, *i. e.*, the people of the county and the State government, which is continually making laws for them to enforce. The work of the sheriff, district attorney and the county judge is really not county work at all, except geographically. It is really State work. Although elected by the people of the county they are working for the people of the State. We had an interesting instance of that recently when the district attorneys of all the various counties in New York State were up against the proposition of prosecuting the alleged frauds on the State highways, and it was said that they could not be relied on to handle that work because of the expense. There was a case where some of the counties flatly declined to burden themselves with their responsibilities to the State at large, and there was no effective way of making the counties obey those printed memoranda called laws, which I have previously referred to. The local nullification of

laws through the failure or hostility of the counties is a common phenomenon in America, and to that is due much of our disrespect for the written law. To that is due much of the careless passing of unpopular laws at Albany, where the Assemblyman cheerfully explains: "Well, it won't be enforced." The Governor by his approval helps to make the law, and it is made his duty to see that the laws are enforced. Yet the judges, district attorneys and sheriffs, who are nominally his agents, are put where they can laugh at him and the Governor is helpless, unless the situation gets so bad that he feels justified in utilizing the rarely used whip which the constitution gives him in the power of removal of such officers. In actual practice, as we know, the Governor rarely exercises any influence on these nominal agents of his, and they go their own sweet way.

In the national government we see on a vastly larger scale the correct method of handling these functions. The President appoints the judges in all the districts and he appoints the Attorney-General, under whose direction are all the district attorneys and all the Federal marshals and Federal prisons. That is the obvious, logical plan. New Jersey has part of it in operation, inasmuch as the Governor appoints the judges and district attorneys, and while the sheriffs are elective the Governor has an emergency power to do their work by other methods if he cannot secure co-operation from the sheriff. I cheerfully concede that to give the Governor of New York the right to appoint county judges and to give to an appointive Attorney-General the control of a State-wide department of justice has a strange and novel sound, and the people of this State would have to get used to the sound of the thing before we could hope to organize on these lines. Until that time comes when the State will enforce the laws it makes and pay the bills we must be content with a county commission or board of supervisors which will undertake to serve the two masters with as much justice as it can.

One County Government; Not Several

Give to the people a single county government instead of seven, with a short ballot instead of a long one, with a few conspicuous elective officials instead of a lot of obscure ones—a government that has power to get results and can thus be held responsible if it fails to get results—and you will see the same marvelous revival of public attention that has been seen in every city that

has adopted commission government. You will see the citizens of the county really knowing something about their county government, and you will see them discussing their public servants with intelligence. Then you will get in the county whatever kind of government the people of that county want. I don't say it will be good government. I don't say that it will be better than the present county government, but I think it will be a great deal better, just as the commission governed cities have almost all shown instant and marked improvement. Give a man a good automobile and you cannot guarantee where he will go in it. You can only guarantee that a good automobile will take him wherever he wants to go more surely than a loose-jointed, ramshackle automobile will.

But the most happy result to be obtained by the county manager plan is the wiping out of the rank injustice inherent in the present mechanism, where officials are damned for things they did not do and praised for things which they could not help; where good work goes unnoticed and bad work, too; where officials are blamed for things they could not help because the vital cooperation of some other county officer was lacking. There will be no more sheriffs who deplore the condition of their jails and cannot get money to make them right, and no more boards of supervisors who give the sheriff money enough, but can't make him spend it judiciously. When the lines of responsibility are clear and straight and simple, we will find our county governments in a new and brighter atmosphere, lighted up by the healthy scrutiny of the whole people.

THIRD SESSION

Saturday Afternoon, November 14, 1914

ADDRESS: "SCHENECTADY'S CITY-COUNTY PLAN"

By BENEDICT HATMAKER, *Editor, The Schenectady Union-Star*

Eighty-six out of every 100 people in Schenectady county reside in the city.

Ninety out of every 100 reside in the city and Scotia, a residential village across the river.

On the borders of city and village reside upwards of 4,000 more people, so that within a radius of three miles from our city hall reside 94 out of every 100.

There are five townships in the county. Three of them border the city, and the interests in these residents are closely allied with the city. Many of these are city people who prefer country homes. Others are workmen who appreciate the advantages of rural life. Others are farmers who sell most of their product at our market place. They grow their produce for us. They get electric light and power from the city and their names are in the local telephone directory.

Therefore, practically these three border towns — Niskayuna, Rotterdam and Glensville — belong to the city, and with the population already named make more than 97 out of each 100 people in the whole county.

If the city should annex these three towns it would still be as densely populated as Duluth and have approximately as many people to each acre as Des Moines, Springfield, Tacoma and Salt Lake City.

Of the two towns outside, Duaneburg and Princetown, the former has a population of 2,211 and the latter 684. Each town had less in 1910 than in 1900, and each had less in 1900 than in 1890. One of our city wards, Mont Pleasant, has twenty-five times the population of Princetown, and no more voice in the government of the county than that town. This is not an intentional fault. It is just a development.

The fact that we maintain a county government for the benefit of about 3 per cent. of our county population costs us fully \$30,000 in salaries to county officials and probably as much more in duplications of expenses. We are handing county officials at least \$10 for each resident of these two rural towns, which is required by law under the present system, but quite needless.

Our board of supervisors has recognized this waste, and some time ago appointed a committee to look into the advisability of governing the county by a commission.

They had not proceeded far when they discovered that paragraph 26 of article 3 of the Constitution of the State of New York made a board of supervisors in the present form a legal necessity.

The same paragraph, however, has in it these words: "Except in a county wholly included in the city."

The whole paragraph reads as follows:

“Boards of supervisors.—26. There shall be in each county, except in a county wholly included in a city, a board of supervisors, to be composed of such members and elected in such manner and for such periods as is or may be provided by law. In a city which includes an entire county, or two or more entire counties the powers and duties of a board of supervisors may be devolved upon the municipal assembly, common council, board of aldermen or other legislative body of the city.”

It is this section in the Constitution of the State of New York that has started the discussion here of the advisability of having the entire county annexed to the city with, of course, tax zones, which would make the matter of taxation wholly equitable. The tax zones would probably be the present city of Schenectady, with such immediate environment as should be included therein, as Zone “A.” The village of Scotia with such environment as should be included therein, as Zone “B,” and the rest of the county as Zone “C.” The taxes in these zones would be essentially the same as they are now, less the pro rata amount which would be actually saved by the consolidation, and more justly equalized than now.

There is a well-directed sentiment here for a commission form of government to supersede the present dual system and a committee is now working on a proposed charter having this as its objective.

Schenectady is the smallest county, geographically, this side of Rockland, and the percentage of urban population is larger than in any other “up-state” city. A few other counties have about three-fourths of their population residing in a central city, namely: Erie, Monroe, Onondaga and Chemung. But none of these are so clearly in need of consolidation. We, therefore, feel especial gratification that this conference has come here for its initial meeting. We shall derive great profit from its deliberations and from the plans to be set in motion for relief from the present constitutional requirements.

COUNTY GOVERNMENT

PART II

ORGANIZATION OF WESTCHESTER COUNTY

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ORGANIZATION OF WESTCHESTER COUNTY

*The New York State Constitutional Convention Commission,
Albany, N. Y.:*

DEAR SIRs.—The following pages have been prepared by the Westchester County Research Bureau with the purpose of showing merely the lines of service which seem to be recognized in the laws of New York State, as within the field of the governmental functions exercised within counties by county officers, county departments or county councils, and included under the general term “county government.”

Following the demarkation of such fields or lines of public service is a condensed description of the governmental organization of the populous, wealthy, and highly developed county of Westchester.

Only the briefest possible outline of the functions of each department and of its organization, is given. The original plan contemplated by the Bureau included an analytical digest of all laws, both special and general, controlling in any way either county government in general, or Westchester county, or any department or function of it in particular. However, such a digest proved voluminous and seemed unnecessary, inasmuch as other literature prepared for the use of the Convention contains classified and tabulated lists of all such legislative material.

Respectfully submitted,

WESTCHESTER COUNTY RESEARCH BUREAU,

Per OTHO G. CARTWRIGHT,

Director.

COUNTY GOVERNMENT

PART II

ORGANIZATION OF WESTCHESTER COUNTY

The term "county government," as applied in the commonly accepted sense of a single governing body for county affairs, is misleading. There is no such thing in New York State as a single, or a unified, government for an entire county. Instead, there are for each county several independent governing departments and officials, the functions of each being territorially coextensive with the county boundaries in general.

These various governing elements have not a great deal to do with one another. In administrative management they are not responsible to any central head, but each exercises its own discretion as to initiative, operation and conclusion of public matters within its jurisdiction. Most of them look to the county board of supervisors for financial support; some of them receive their appointments from that body, and some of them are subject to the regulations of that body, as to the nature and extent of many of their functions and duties. These various bodies, departments and officials are the result of gradual growth in the needs for public service and the realization of those needs on the part of the public. First one function, or department, and then another has been created independently by statute, in response to such growth and realization, and there has never been any serious attempt to bind these scattered elements, as we have done for cities.

STATUTORY FIELDS OF GOVERNMENTAL CONTROL

The law appears to recognize in general the following fields of regulation and control by public authority:

- I. General administrative functions.
 - a. Quasi-legislative functions; making up of county budget, ways and means, finance.
 - b. Appointment of subordinate officials, regulation of their work and compensation.

- c. Conduct of public elections.
- d. Control of weights and measures.
- e. Miscellaneous services, such as public printing and advertising, etc.
- II. Construction, maintenance, and operation of public works, including highways.
- III. Public education.
- IV. Collection, conservation, and disbursement of county moneys.
- V. Judicial functions, carried on partly by State officers (justices of Supreme Court), partly by county or local officials (county judges, surrogates, coroners, etc.). Within this field also lies the control of enforcement of judicial decrees by ministerial court officers.
- VI. The detection and prosecution of crime.
- VII. The punishment of convicted malefactors. (Correction and rehabilitation do not seem to have place in county government.)
- VIII. Maintenance of public peace.
- IX. Public charities and poor relief.
- X. Legal advice to county governing bodies, departments and officials.
- XI. Official inspection and investigation of the administration of government and of public affairs generally.
- XII. The custody and preservation of public records and the duty of keeping them open and accessible to seekers after information concerning public business.

A well organized government would bring most of these functions, other than the judicial branch, under the power of a central body, which power would be the one immediate agent of the State in the county.

Each of the foregoing fields is discussed in the following pages, showing the sundry departments and officials that serve its needs. Following such discussion, the organization and service of each department or bureau is shown by itself, with illustrative charts. In each instance the total cost of personal service and the number of public employees is stated separately.

I. GENERAL ADMINISTRATION

Under this title it is intended to include all those functions which, so far as authority within the county is concerned, have

to do with the establishment, regulation and control of county offices or official functions, the choice of public officers and the appointment of subordinates, and the provision of financial support for maintenance and operation of the various offices, departments, bureaus and functions which are elements of county government. Most of such duties are performed by the board of supervisors, whose membership consists of one supervisor from each town and one from each city ward. Thus, in Westchester county, such board has nineteen township members and nineteen city members; total, thirty-eight. White Plains has changed from a town to a city while this book was being written, which will increase the membership in the board of supervisors to forty.

All the functions scheduled in the preceding outline, under the head of "General Administration," are performed by the board of supervisors or its appointees, with the exception of the conduct of public elections. The board of supervisors approaches most nearly to the realization of a central governing body for a county, but as will be seen, the board of supervisors exercises no control whatever over the management of the greater part of the business of the county. Even in levying the county budget, it has no discretion whatever as to certain portions of it. It must provide the sums levied by the State upon the county; it must provide the salaries fixed by statute; it must levy sufficient amount for debt service, and as the functions and duties of most of the county officers are prescribed by legislative enactment, the control exercised in this direction by the supervisors is very limited.

The conduct of elections is under the management of the board of elections. This board is endowed with the functions of general management of election properties. It has the duty of providing ballots, poll books, registry books, election stationery, and supplies for all the election districts in the county at any general election. It also has the duty of publishing election notices, lists of candidates nominated for public office, and of making and publishing an official canvass of the vote cast at each election. It notifies candidates of their election and makes official reports regarding elections, vacancies, qualification of elected officials or their failure to qualify, and has the custody of election records. The duties and powers of this board are prescribed separately by statute. It is an entirely independent body, acting on its own initiative and its own responsibility. It is not correlated in any way in these respects with any other county department.

II. PUBLIC WORKS

So many different elements enter into the construction of public works and their maintenance and operation that it is fallacious to call it a department or to attempt to show any general recognition of a department of public works as such, so far as counties are concerned. It is made up of the separate or loosely correlated activities of the county superintendent of highways, of various committees of the board of supervisors, of the town superintendents of different towns, of the acts of the citizen body of the towns in their town meetings, and of the various village and the various city officials and departments. To prevent waste and reduplication, all such work might well be brought under the supervision of a central department, whose activities should be directed according to a well-considered plan, taking cognizance, as far as possible, of the needs of the future development of the county.

III. PUBLIC EDUCATION

Public education is under divided management. It is more strongly centralized under State control than any other department of public administration. It is not recognized universally in the State as a county function. Westchester county, for example, is divided into four superintendency districts. The superintendents presiding over these districts are purely administrative officers. Each one is elected by a board of school directors, whose members themselves are elected two from each township within the superintendency district. These district superintendents have no responsibility to any county authorities or to the county electorate. They are paid partly by the State and partly by appropriations made by the board of supervisors, at the request of the supervisors within the superintendency district. Many villages have their own superintendents of schools, who are independent of this officer. All of the cities organize and conduct their departments of education. Such educational administrative officers make reports to the State Department of Education, and are responsible thereto for the fulfillment of their duties. They have to execute the orders of the State Department of Education as to the duties of their offices. Otherwise, they act on their own responsibility and are not in any way correlated with other county departments.

IV. COUNTY FINANCES

The collection and custody of the finances of a New York State county is an entirely independent field, and is usually administered with inexcusable laxity. Collections of taxes are made by independent officers of local districts, in connection with local taxes, such officers acting under the authority of warrants issued to them from a board or council. Payments of such collections of State and county taxes are made irregularly to the county treasurer. The treasurer's sources of revenue include funds from state departments, municipal earnings, fines and penalties imposed by courts, trust funds, loans negotiated on the issuance of the county's obligations, etc. The treasurer chooses his own banks of deposit, subject only to certain statutory prescriptions regarding a bank's sureties and its capitalization.

The county treasurer pays out the county funds on (a) the orders of a court of competent jurisdiction, (b) the drafts of the board of supervisors, (c) the drafts of the county superintendent of the poor, and (d) for salaries voted by the board of supervisors. The latter are paid without audit or draft of the board. In most counties all county bills have to be audited by the board of supervisors, a service usually performed through committees of the board. In practice this method is apt to be very inefficient. In counties that have an auditor, the board of supervisors is relieved of its auditing duty, and the treasurer pays claims against the county on the orders of the county auditor. In counties that have a comptroller, all disbursements, except court orders and drafts of the superintendent of the poor, are audited by the board of supervisors on the approval of the comptroller, whose duty it is to examine and pass upon such claims. Westchester county has a special act empowering the board of supervisors to make the comptroller also the auditor, which will relieve the board of its auditing functions. Erie county has a similar act. Erie county's auditor receives \$4,000 a year. It is larger, more populous and more wealthy, and levies a larger budget than Westchester county. Westchester county pays its comptroller \$6,000 a year and its treasurer \$10,000, although the treasurer is the inferior officer.

V. THE JUDICIARY AND THE COURTS

The judicial system consists of courts of several grades, which are supposedly constituted to deal with offences and disputes according to their nature and importance.

The lowest of these is the local township court, presided over by the justices of the peace. Frequently such officials, having no regular court room, hold court in their private offices, or at their homes, or wherever it is most convenient. Their jurisdiction covers petty local misdemeanors and civil disputes involving values of \$200 or less.

Of somewhat similar grade are the local magistrate's courts of the villages and of the cities.

The court of the next higher grade is the county court, whose jurisdiction comprises major crimes and civil suits involving values of \$2,000 or less. The county judge, presiding over this court, is elected by the county at large. The county clerk is ex officio clerk of the county court, and keeps its records.

This court also, in some of the smaller counties, handles probate functions, settlement of estates, etc., and the judge is called "county judge and surrogate" in such counties. In the larger counties, such as Westchester, there is a separate surrogate's court for the settlement of estates; and the surrogate is elected by the county at large to preside over such matters. He has his own court, his own court clerk, who keeps the records of that court, and other subordinates.

The court of general original jurisdiction at law and in equity is the Supreme Court of the State. The State is divided into nine judicial districts. Each district comprises several counties. All the electors of each district elect the number of judges assigned to that district by the Legislature. This court is not a county court, but a State court, which is held separately in and for the several counties. Westchester is in the ninth judicial district, which has five judges of the Supreme Court.

It is unnecessary to refer to the appellate courts, which have no distinctly county functions.

The judicial officers of Westchester county (aside from the five Supreme Court justices of the ninth district) are one county judge, one surrogate, seventy-six justices of the peace, twenty-three village magistrates, and the five or more city magistrates. We may note in passing the quasi-judicial functions residing in the four coroners for inquests into the causes of sudden death.

For the enforcement of judicial decrees and execution of court mandates, the sheriff and his subordinates are court officers of the Supreme Court and the county court. The local courts have the services of local officers, or may call on the sheriff for assistance, under certain conditions.

VI. DETECTION AND PROSECUTION OF CRIMINALS

The detection and prosecution of criminals is conducted under the direction of the district attorney. For the purposes of proof of crime he has power to employ such detectives from outside agencies as are necessary, and to call upon the sheriff and the forces at his command for assistance in pursuit and arrest of criminals. The district attorney is an independent officer, and acts on his own initiative entirely. He decides for himself what cases he shall handle promptly, what ones he shall push with vigor and enterprise, and what ones he shall allow to take their own course. The matter of indictment, however, rests with the grand jury, which is referred to under section XI hereinafter.

The chief functions of the coroners also belong in this field, as they are required first to investigate the causes of sudden or violent death, to determine whether there are evidences of criminal causes of such deaths, and to order the arrest and detention of any persons pointed to by their investigations as guilty of such crime.

VII. THE PUNISHMENT OF CONVICTED CRIMINALS

The punishment of criminals involves the maintenance and operation of public penal institutions. Of these, Westchester county can boast of but one, the county jail. Sing Sing Prison, at Ossining, is a State institution for felons under sentence of more than one year. The county has no penitentiary, although it has now planned to build, operate and maintain one. Within the county's boundaries are several reformatories, including institutions for both juvenile and mature delinquents, and for both sexes, but such are either State institutions or are privately maintained. For use by the county, their privileges have to be rented at county expense. Many of the county's criminals are sentenced to institutions outside the county's boundaries, for the use of which also the county pays a substantial rent. Parallel conditions exist in other counties of the State.

For the conduct of such activities as the counties have developed in this field, the law provides the sheriff and his subordinates, including the jail warden and his deputies and assistants; the towns provide their local peace officers and lock-ups; and the villages and cities their police and local jails. In this service the sheriff is directly under the orders of the court in the execution of its sentences. It will be seen that the recognition of correction as a function of government of counties is very scant, and that the

recognition of rehabilitation of malefactors under sentence of punishment is entirely lacking.

VIII. MAINTENANCE OF PUBLIC PEACE

Allied to the three foregoing fields of activity is the maintenance of public peace, the suppression of riots, the preservation of order, and the protection of life, liberty and property of every free person within the county. This function is administered by the sheriff and his deputies, under statutory provisions, and is conducted entirely upon his own initiative. In this field he is not an officer of the court, but is independent. He may call to his assistance, if necessary, the peace officers of the local municipalities, or he may levy posse of citizens in cases of emergency, or summon the State militia to help in the establishment of the peace.

IX. PUBLIC CHARITIES AND POOR RELIEF

This field is administered in county government by two systems of power, which, while intended to harmonize, are in fact seriously conflicting. The county superintendent is theoretically the official in charge of the administration of public charities. His independent administration, however, is confined to the control of the county almshouse, hospitals, etc., and of indigent poor persons, insane, imbeciles, and indigent sick regularly committed to those institutions for charitable aid. Each township has one or more local overseers of the poor, who have power to commit to the county almshouse such persons as they deem proper charges. The local justices of the peace, and other magistrates, have similar power. The commitments are not always wise, as the superintendent learns very shortly, after he receives the charges. This power over such commitments is limited to the discharging of such persons committed, as he finds not proper subjects for public relief. He is obliged to provide for them properly while they are in his care, in the same manner as for all the rest of his charges. In order to make possible such provision without delay, the superintendent of the poor is authorized by law to draw upon the county treasurer for such funds as may be needed by his department within the appropriations of the county budget. His bills do not have to be audited by any other county official or department. He has to render an annual report of the financial accounts of his office to the board of supervisors, and another to the county treasurer. He has also to report to the State board of charities such information and on such forms as that board prescribes.

Westchester county maintains an almshouse for indigent poor, a general hospital for indigent sick persons, a tuberculosis hospital ward, and a farm for the raising of as much produce as possible for the food supply of the almshouse, and particularly milk and egg supplies for the hospital.

Except for town commitments, the superintendent of the poor is even more independent as to initiative and as to the conduct of his office within its statutory regulations than most of the other county officers, because he has power to draw independently upon county funds for the maintenance and operation of his department.

X. INTERPRETATION OF THE LAW AND COUNSEL TO PUBLIC OFFICIALS

Boards of supervisors have the power to appoint a county attorney, whose duty it is to serve as adviser to that board as to the legality of its proceedings; to represent the board of supervisors or the county in the defense of actions brought against the county, or in the institution of actions on the part of the county; to draft bills designed by the board of supervisors for the improvement of county matters, and present them to the Legislature, or to put in legal form resolutions of the board of supervisors for local government; to give counsel to such other county or town officials regarding the function of their office as the board of supervisors may prescribe.

Such an officer, if well chosen, a capable, experienced attorney, versed in municipal laws, should conduct a department of incalculable service. The work of the county counsel, however, frequently consists merely of perfunctory service rendered to the board of supervisors. Westchester county employs special counsel (other than the county attorney) for its more important executive officers, as well as for the conduct of condemnation proceedings to acquire the title of lands for highways and public works and legal services pertaining thereto. For this extra service the county pays an additional \$10,000 or \$12,000 a year. Each township's government employs counsel as needed. Sometimes fees for this local service are very large. Each village has its own corporation counsel, who is usually paid a salary. Here again is a field for organization. Many of these scattered units and fragments could probably well be brought together into a county department of law, with the result of avoiding reduplication of work and of securing thoroughly competent men specially versed in this particular branch of the law.

XI. OFFICIAL INSPECTION AND INVESTIGATION OF THE ADMINISTRATION OF GOVERNMENT, AND OF PUBLIC AFFAIRS GENERALLY

This governmental function is performed by the grand jury. As indicated in the following descriptions of departmental organization, the chief function performed by the grand jury is in the investigation of complaints or evidences of the violations of the criminal law, and, when such investigations warrant it, of finding and presenting indictments against persons believed to be guilty of such violations.

However, the grand jury's investigations may extend into the management and conduct of the official duties of any public officer or any department or function of public business, including even the courts. It may either find an indictment of crime or make a presentment reporting mismanagement or misconduct not constituting crime, and criticising inefficiency or waste and extravagance.

XII. THE CUSTODY AND PRESERVATION OF PUBLIC RECORDS ALWAYS OPEN AND ACCESSIBLE TO ALL PERSONS

The custody of public records is only partly provided for in county administration. Records of the courts, of transfers of and encumbrances upon real property, of the formation of corporations, of the settlement of estates, and several other types of records of public nature are kept at the county seat in the custody of the county clerk, the register, and the surrogate's clerk. These are genuine public records, generally accessible to anybody who wishes to examine them.

Certain records of tax sales are supposed to be kept equally accessible in the office of the county treasurer. In Westchester county, such records are kept always open to the public during the the treasurer's office hours. Few searchers, however, are satisfied by the tax sale records in Westchester county treasurer's office. It is always thought necessary to go to the original town records, wherever they are located, in order to learn the true condition of a title.

Financial records of counties are seldom satisfactorily kept, and are never in any way accessible to the public without a particular request for a specific book or entry, and it is often difficult to obtain access to the records of a busy treasurer. Here, again, so

far as keeping the records is concerned, Westchester county is somewhat exceptional. Its system of bookkeeping and its budgetary provisions have recently been remodeled to conform to the statutory requirements and the regulations of the State Comptroller.

Other public records are scattered all over the county.

For the enlightenment of the public, nothing is more seriously needed in any adequate scheme of municipal government than a complete, accurate, dependable information bureau as to the conduct of the public business. The kind of information kept open to the public, as above described, is largely that embracing facts regarding the relations of individual persons or corporations with one another, and conveys very little information as to the official duties, official acts, official responsibilities, and financial cost of the various officers, departments, bureaus, functions or lines of activity of the county government. The importance of full information as a means of citizen control of public administration, cannot be overestimated. It is of the very essence of democracy, and if fully and scientifically carried out, would relieve our present governmental structure of the need of most of its cumbersome schemes of checks and balances.

Departmental Details of Westchester County

In order further to clarify the working of the individual departments, the following sections contain charts showing the detailed organization for Westchester county of each of the departments or bureaus mentioned in the foregoing discussion. It will be noticed that some officers or departments exercise duties in various other departments. It will also be seen that each department of itself constitutes an independent governing body, not under the control of a county head, except in the case where the bureau chief is a direct appointee of and directly responsible to the board of supervisors. The board of supervisors has only one source of control over the various departments, namely, the budget for their salaries, maintenance, and operation. Such control does not extend to the county judge or the supreme court judges, but it does extend over all the subordinate officers of their courts and over maintenance and operation.

**ORGANIZATION OF DEPARTMENTS AND
BUREAUS**

**FUNCTIONS OF DEPARTMENTS, BUREAUS, AND
OFFICIALS**

COST OF PERSONAL SERVICES

SALARIES AND FEES* PAID FOR PERSONAL SERVICES†
Summary

	Number employed	Salaries	Fees	Total
County Attorney	2	\$3,200 00	.....	\$3,200 00
Clerk, County	17	39,770 00	.....	39,770 00
Comptroller	4	11,500 00	.....	11,500 00
Coroners‡	4	8,000 00	\$11,975 00	19,975 00
County Court	4	17,900 00	48,800 00	66,700 00
District Attorney.....	6	21,300 00	30,500 00	51,800 00
Deputy Excise Commissioner..	2	2,000 00	.....	2,000 00
Education (4 District Supts.)	4	8,400 00	.....	8,400 00
Elections, Bureau of.....	6	11,000 00	.....	11,000 00
Jurors, Commissioner of.....	2	5,800 00	.....	5,800 00
Register (not including regis- ter's compensation and \$28,200 salaries paid from fees of office)	19	1,500 00	.....	1,500 00
Sealer	1	1,500 00	250 00	1,750 00
Sheriff and Jail.....	46	68,200 00	.....	68,200 00
Superintendent of Buildings...	18	19,852 00	.....	19,852 00
Superintendent of Highways...	3	5,000 00	2,000 00	7,000 00
Superintendent of Poor.....	37	23,815 00	.....	23,815 00
Board of Supervisors.....	41	41,550 00	13,965 34	55,515 34
Supreme Court	15	64,151 85	64,750 00	128,901 85
Surrogate	11	33,100 00	.....	33,100 00
Treasurer	6	21,200 00	.....	21,200 00
	248	\$408,738 85	\$172,240 34	\$580,979 19
Employees of Register, from fees of office§	18	28,200 00	.....	28,200 00
Total	266	\$436,938 85	\$172,240 34	\$609,179 19

* This list includes only fees paid from budget funds, and takes no cognizance of fees charged the public by individual officers for specific services.

† Except as otherwise indicated in the following pages, all salaries are fixed by the Board of Supervisors.

‡ Several hundred individual physicians are employed. Fees are: External examination, \$10; autopsy, \$20.

§ This item refers to fees charged the public by the register for specific services, and is not a budget item.

CHART MANNER OF THEIR CHOICE
 (WHETHER EACH DEPARTMENTAL CHIEF.

CITY ANECTORATES OF OTHER COUNTIES
 ELEC IN THE JUDICIAL DISTRICT

BOA
 SUPE
 30 at \$1,
 8 at \$

SUPREME COURT
 5 JUDGES
 at \$17,500ea.—\$87,500

E COMMISSIONER
 OF EXCISE

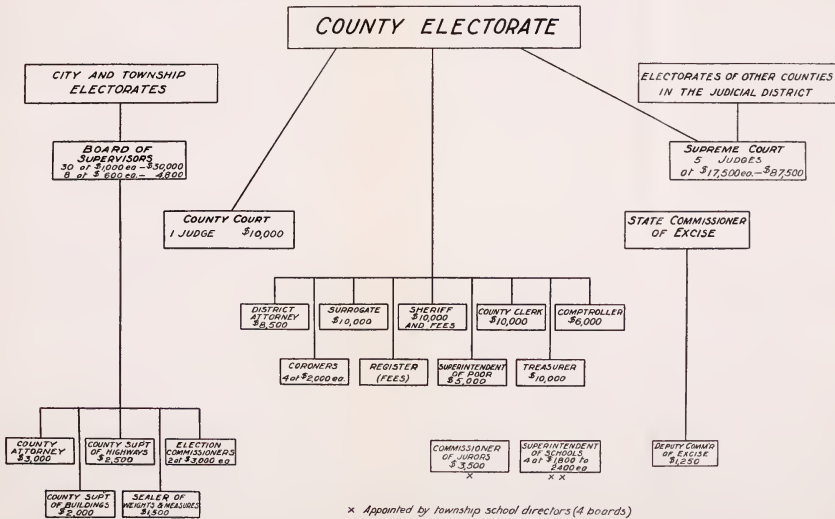
COUNTY
 ATTORNEY
 \$3,000

COUNDEPUTY COMM'R
 OF OF EXCISE
 \$2 \$1,250

COUNTY SUPY
 OF BUILDINGS
 \$2,000

ounty treasurer.

CHART SHOWING THE VARIOUS PUBLIC OFFICIALS OF WESTCHESTER COUNTY, THE MANNER OF THEIR CHOICE (WHETHER BY ELECTION OR BY APPOINTMENT) AND THE AMOUNT OF COMPENSATION OF EACH DEPARTMENTAL CHIEF.



x Appointed by township school directors (4 boards)

xx Appointed by board consisting of county judge, sheriff, district attorney and county treasurer.

BOARD OF SUPERVISORS

TOTAL PERSONAL SERVICES \$78,367.34

SUPERVISORS 38 SALARIES \$ 34,800
FEES \$ 6,965.34

Local legislation, limited to powers conferred by state legislation, provision of funds for financing the county, levy of taxes, authorization of bond sales, and other use of county's credit for the benefit of the county.

Acquisition of real estate for county uses, disposal thereof as expedient, erection, maintenance, and repair of county buildings. Care of corporate property of the county.

Fixing or change of boundaries of civil subdivisions of the county.

Appointment and removal of certain county officials and employees. Fixing of salaries of all county officials and employees not established by legislature.

Audit and control of county charges. Supervision of local municipal accounts.

Investigation of any department of county government except the courts.

COUNTY ATTORNEY

COUNTY ATTY \$3,000

Counsel to board of supervisors
Counsel to town boards and town officers as board of supervisors may direct.

COMMITTEE SERVICE

\$ 7,000

CLERK OF BOARD OF SUPERVISORS

CLERK \$4,000
DEPUTY CLERK 2,500
PAGE 250

Recording of all proceedings of the board. Filing of all accounts and claims acted on by the board, and all other documents ordered filed by the board.

Preparation and publication of reports of proceedings.

Preparation of tax rolls under direction of board.

Making reports to state comptroller as to municipal valuations and debts.

Report to county treasurer; valuations of public service corporations in the county.

Such other services as board may direct.

FINANCE

COMMITTEES 2
MEMBERS 7 AND 5

Equalization of assessments.

Preparation of county budget.

Ways and means of providing for county expenses.

COUNTY OFFICERS

COMMITTEES 9
MEMBERS 3 EACH

Examination into needs of various county officers and their departments.

Approval for audit of claims against such officers and making reports and recommendations to the board of supervisors.

LAW AND LEGISLATION

COMMITTEES 2
MEMBERS 3 AND 3

Examination of and report on proposed legislation.

Examination of and report on all matters referred to them involving questions of law.

BUILDINGS AND GROUNDS

SUPERINTENDENT \$ 2,000
ENGINEERS 4 5,550
FIREMEN 3 3,042
JANITORS 6 5,340
OILER 900
GARDENER 720
TELEPHONE OPERATOR 900
WATCHMAN 1,200

Custody and care of court house building and grounds, and power plant.

MISCELLANEOUS

COMMITTEES 4
MEMBERS 9, 7, 3 AND 3

Examination, report on, and administration (as directed) of matters pertaining to road construction, bridges, repairs and supplies for county officers, army and militia.

Approval or disapproval of bills of such departments.

SPECIAL COMMITTEES

NUMBER AND MEMBERS AS NEEDED

Performance of special services for the board, as occasion arises, not provided for by the standing committees.

BOARD OF SUPERVISORS

The county board of supervisors is theoretically a representative body, and is sometimes called the county legislature. Its members are elected not by the county electorate, but one supervisor by the electorate of each town and one by the electorate of each city ward (or in some cities, the city wards are grouped so that one supervisor represents two or more wards; the new city of White Plains will have three supervisors for six wards.) In Westchester county there are thirty-eight supervisors, which membership at present is equally divided, nineteen representing townships and nineteen representing the cities. The city of White Plains will change this to eighteen township and twenty-two city supervisors. Their term of office is two years, the whole board being elected at the same time.

The functions of the board of supervisors are both legislative and administrative. It is the only element in county government which approaches a headship or central control, but its powers are so limited that it cannot be considered in any great degree as centralizing county government in itself.

Its legislative functions comprise principally the powers to provide funds for the support of the various governmental operations of the county (with the exception of certain elements, such as education which costs more than the entire county budget, and the support of the register's office), fixing of salaries of all county officers not established by statute, the creation of subordinate positions in county civil service, in the fixing of the salaries therefor, making of the county budget, making of contracts for the county, enactment of local laws, usually called "resolutions," the change of town boundaries, and the erection of new townships, the division of school superintendency districts, the institution of actions at law in behalf of the county, etc. The power to raise money is carried out through the levy of taxes or the authorization of loans upon the issuance of the county's bonds.

Its administrative functions comprise the care of the corporate property of the county, the audit of county charges (in counties where there is no auditor), the equalization of taxes, the canvass of election returns, the preparation of tax rolls, etc.

A certain degree of control over county officials can be exercised by regulation of their salaries, and of the budget for maintenance and operation of their official departments and functions.

Discipline of this sort, however, is depressive and cramping — not constructive, so that such control is limited.

Through their function of exercising care for the corporate property of the county, the board of supervisors of Westchester county appoints a superintendent of buildings and subordinates, as described in the appropriate title herein.

Salaries and Fees* for Personal Services

Position	Compensation
Thirty members at \$1,000 per annum.....	\$30,000 00
Eight members at \$600 per annum.....	4,800 00
Mileage	1,287 70
Traveling expenses	7,000 00
Extending taxes	5,677 64
Clerk	4,000 00
Assistant clerk	2,500 00
Page	250 00
	\$55,515 34

SUPERINTENDENT OF BUILDINGS†

The superintendent of buildings is appointed by the board of supervisors, and serves during the pleasure of that board. He has the care, in Westchester county, of the Court House and grounds, and the supervision of the janitors, and cleaners, and caretakers.

* Most town supervisors receive large additional compensation from fees paid them by their respective townships for town services. These extra fees run as high as \$10,000 or \$12,000 a year for some towns.

† See organization chart of the Board of Supervisors.

Salaries and Fees for Personal Services

Position	Compensation
Superintendent of buildings.....	\$2,000 00
Court House:	
Janitor	1,080 00
Assistant janitor	840 00
Assistant janitor	840 00
Assistant janitor	840 00
Laborer	840 00
Janitress	600 00
Telephone operator	900 00
Caretaker, Court House grounds.....	720 00
Night watchman	1,200 00
Care of building	500 00
Chief engineer	1,500 00
Assistant engineer	1,350 00
Assistant engineer	1,350 00
Assistant engineer	1,350 00
Fireman	1,014 00
Fireman	1,014 00
Fireman	1,014 00
Laborer	900 00
	<hr/>
	\$19,852 00
	<hr/> <hr/>

COUNTY SEALER

The county sealer of weights and measures is appointed by the board of supervisors and is removable at its pleasure. He has the custody of the county standards of weights and measures, and it is his duty to examine the weights and measures in use in the towns of the county and compare them with the county standards; to seal those which he finds correct, and to confiscate and destroy false and defective ones.

Salaries and Fees for Personal Services

Position	Compensation
County sealer	\$1,500 00
Traveling expenses	250 00
	<hr/>
	\$1,750 00
	<hr/> <hr/>

BOARD OF ELECTIONS

The board of elections consists of two or more members, as the county board of supervisors may determine. The board must be equally divided politically.

Westchester county has two commissioners of elections. The county committee of each of the two political parties polling the highest vote designates a commissioner of elections and reports such designation to the board of supervisors as a nomination. From such designations the board of supervisors appoints commissioners of elections. Their term of office is two years. The functions of the board of elections are to publish notices of approaching elections and lists of candidates nominated to the offices to be filled at such elections; to prepare and provide for each election district all official stationery needed for the conduct of such elections, such as poll lists, registry books, tally sheets, forms for inspectors' returns, pencils, ink, etc.; to provide printed ballots for the use of the voters; to make and publish an official canvass of the vote of the entire county, tabulated by election districts, for the complete election; to have the custody and preservation of all books, papers, and records of such elections, and to keep such records open for the inspection of any citizen of the State.

Salaries and Fees for Personal Services

Position	Compensation
Commissioner	\$3,000 00
Commissioner	3,000 00
Chief clerk	1,500 00
Clerk	1,500 00
Stenographer	1,000 00
Temporary employees	1,000 00
	\$11,000 00
	\$11,000 00

SUPERINTENDENT OF HIGHWAYS

The superintendent of highways is appointed by the board of supervisors and is removable either by that board or by the State Commission of Highways.

He has general charge of all highways and bridges in the county, as to their construction, improvement, repair, and maintenance. He has chief authority in such matters (except as to

COUNTY
OF

STATE OF
MISSISSIPPI
COUNTY OF
JACKSON
I, the undersigned,
being a duly qualified
Notary Public in and
for the State of
Mississippi, do hereby
certify that the
within and foregoing
is a true and correct
copy of the original
as the same appears
from the records of
this office.

CHER-\$1,000
GECE &
ING REPORTS.
57

BOARD OF ELECTIONS

ONE COMMISSIONER
ONE COMMISSIONER

\$3,000

\$3,000

*PREPARE & PUBLISH ANNOUNCEMENTS OF ELECTIONS & LISTS OF CANDIDATES.
PREPARE & PROVIDE ALL REGISTRY & POLL BOOKS & LISTS, BALLOTS, ELECTION STATIONERY & SUPPLIES, REPORT BLANKS ETC.
MAKE OFFICIAL CANVASS & REPORTS OF ELECTIONS. NOTIFY CANDIDATES
CUSTODY OF ALL ELECTION RECORDS & STATISTICS.*

CHIEF CLERK - \$1,500

*GENERAL SUPERVISION OF OFFICE.
STATISTICAL & TABULATION WORK*

DEPUTY CLERK - \$1,500

*GENERAL CLERICAL HELP.
SUPERVISION OF POLL LISTS*

STENOGRAPHER - \$1,000

*CORRESPONDENCE &
TYPEWRITING REPORTS*

COUNTY SUPERINTENDENT OF HIGHWAYS

<i>SUPERINTENDENT</i>	\$2,500
<i>FEEES (TRAVEL)</i>	2,000
<i>EMPLOYEES</i>	2,500

General charge of all highways and bridges, improvements repair and maintenance.

Inspection (at least annually) of all highways and bridges in each town. Direction of town superintendent as to repair and improvement.

Annual report to board of supervisors of amount necessary to construct, improve and maintain county roads for ensuing year.

Geological inspection of county for best road material.

Establishment of road grades, recommendation of drainage systems, approval of bridge plans.

Inspection and certification of construction progress on county road contracts. Report of irregularities.

Performance of any other duties required by state highway commission.

COUNTY SUPERINTENDENT OF HIGHWAYS

SUPERINTENDENT	\$2,500
FEES (TRAVEL)	2,000
EMPLOYEES	2,500

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Performance of any other duties required by state highway commission.

DISTRICT SUPERINTENDENTS OF SCHOOLS

<u>PAID BY STATE</u>		<u>PAID BY COUNTY</u>
\$1,200	SUPERINTENDENT FIRST DISTRICT	\$1,800
1,200	SECOND	2,400
1,200	THIRD	2,400
1,200	FOURTH	1,800

Conferences with and counsel of teachers as to curricula and school management.

Conferences with and counsel of school trustees as to their powers, duties and responsibilities over school management, grounds, buildings, construction, equipment teaching staff etc.

Inspection of training classes and report thereon to the commissioner of education.

Examination and license of teachers.

Regulation or change of school district boundaries as expedient.

Compulsion of trustees to make changes or repairs of school buildings. Condemnation of school buildings. Abatement of nuisances.

Investigation of charges vs. teachers.

Investigation of any matters required by state commissioner of education.

Report thereon to him.

authorizing new bridges or routes for new highways), being subject only to the State Commission of Highways, which may overrule or reverse his decisions or instructions, if it sees fit. It is his duty to inspect and follow up closely such matters and to report irregularities to the proper authorities. He may also be required by the State Commission of Highways to perform other services.

Salaries and Fees for Personal Services

Position	Compensation
Superintendent of Highways.....	\$2,500 00
Traveling expenses	2,000 00
Regular clerks and assistants.....	2,500 00
	<hr/>
	\$7,000 00
	<hr/> <hr/>

DISTRICT SUPERINTENDENT OF SCHOOLS

Westchester county is divided into four superintendency districts, the general supervision of each of which, as to all matters of school administration, is vested in a district superintendent of schools. The manner of election of the district superintendent is peculiar.

1. The electorate of each town in a superintendency district chooses at general election two school directors.

2. All the school directors of a superintendency district organize as a board, and on the third Tuesday in June elect a district superintendent for their district.

The term of office of the district superintendent begins on August first and lasts five years. He is removable by the State Commissioner of Education, and for the administration of the functions of his office the superintendent is directly responsible to the State Commissioner.

The powers of the district superintendent do not extend over cities or districts of 5,000 population or more, which employ their own superintendents of schools.

For the compensation of a district superintendent the State pays \$1,200 a year. To this each superintendency district may add such compensation as the township supervisors of all towns in the district may agree upon. Such agreement is reported officially to the county board of supervisors, who levy, on the towns of the district voting it, such additional compensation.

The board of school directors may choose the best available man to be found anywhere in the country, and are not limited to the residents of their district.

The district superintendent has the power and the duty to confer with the teachers in his district and advise them as to courses of study, school management, and general educational welfare; to supervise training classes; to call together and counsel school trustees as to their powers and duties over construction, maintenance, and operation of schoolhouses and school grounds, the employment of teachers, and the equipment of schools; to order alterations or repairs of schoolhouses, school furniture, or even to condemn the schoolhouse as unfit for further use; to examine and license teachers; to investigate charges against teachers and revoke teaching licenses, if such charges are sustained; and to perform any other functions formerly vested in school commissioners. He is obliged to report to the Commissioner of Education, as directed by the latter, upon any or all of his official functions or activities.

Salaries and Fees for Personal Services

Position	Compensation paid by county district	Compensation paid by state
Superintendent of first district.....	\$1,800 00	\$1,200 00
Superintendent of second district....	2,400 00	1,200 00
Superintendent of third district.....	2,400 00	1,200 00
Superintendent of fourth district....	1,800 00	1,200 00
	\$8,400 00	\$4,800 00
	\$8,400 00	\$4,800 00

COUNTY COMPTROLLER

The county comptroller is chosen by the county electorate. His term of office is three years. He is the chief financial officer of the county, although his control does not extend over all branches of county finance. In some fields, such as the administration of trust funds, he has very little, if anything, to say, such things being administered under the direction of the courts or of particular statutes. He is, nevertheless, the county's most important fiscal officer. His functions are fourfold:

(1) The examination of claims against the county and of pay-rolls for county officers and employees, and report upon their

DEPUTY CRK

\$1,000

Examining and filing.
presente
their me
system
Keeping
of infor
and prie

COUNTY COMPTROLLER

TOTAL SALARIES OF OFFICE \$11,500

COMPTROLLER \$ 6,000

Superintendence of county finance. Control of county accounts. Examination and approval or disapproval of claims against the county. Report thereon to board of supervisors. Examine and report on pay-rolls of county officials and employees. Negotiation of sale of bonds authorized by board of supervisors. Audit accounts of county treasurer and of other county officials. Keep accounts with each county officer and each fund.

DEPUTY COMPTROLLER \$3000

Examination of claims presented and report upon their merit. Supervision of system and records. Keeping of auditing guide of information as to vendors and prices.

SECOND DEPUTY COMTR \$1,500

Detail work of preparing numbering, and listing vouchers, checking footings and extensions.

CLERK \$1,000

Bookkeeping and filing.

COUNTY TREASURER

TOTAL PERSONAL SERVICES \$21,200

TREASURER	\$10,000
COUNSEL	3,000

Receipt and custody of all county monies and other monies prescribed by law

Keeping of county accounts

Reports to State Comptroller of receipts and disbursements.

Reports daily to County Comptroller.

Reports to county clerk, state highway department, Appellate Division of Supreme court, and Board of Supervisors, as to various funds in custody of Treasurer.

Disbursement of funds only as ordered by -

(a) Board of Supervisors.

(b) Comptroller.

(c) Courts.

(d) County Superintendent of Poor.

(e) Statutory provision.

DEPUTY TREASURER

DEPUTY	\$3,500
STENOGRAPHER	1,400

*Chief accountant.
General administration of office and staff.
Supervision of court & trust fund bureau.*

CASHIER

CASHIER	\$1,800
CLERK	1,500

*Keeping of financial records of courts and court expenses.
Bronx Valley sewer fund accounts.
Tax sale register.*

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Tax sale register.*

merits to the board of supervisors, who are then the final auditors;

(2) The marketing of the county's obligations issued for cash loans, except temporary certificates of indebtedness.

(3) The audit of the accounts of the county treasurer and of other county officers, and control of the accounting system, and prescription of forms for payrolls, budget estimates, etc.;

(4) The control of disbursements by the issuance of drafts upon the county treasurer for the payment of salaries or claims finally audited by the board of supervisors, and for the retirement of maturing obligations.

He has no power, under the law, to audit the finances of the civil subdivisions of the county, nor to establish uniformity of financial administration, as the county comptroller is not a part of the State's fiscal administration. The State Comptroller may step in over his head and audit the accounts of the county officers and reject, revise, or reconstruct the accounting system.

Under a special law for Westchester County, as stated hereinbefore, the county comptroller is also county auditor, so that he no longer has to submit his audits to the boards of supervisors. This is a most important step in the betterment of the county's financial administration. Responsibility is thus directly traceable to the comptroller himself for the expenditure of the bulk of the county's money.

Salaries and Fees for Personal Services

Position	Compensation
Comptroller	\$6,000 00
Deputy comptroller	3,000 00
Second deputy comptroller.....	1,500 00
Clerk	1,000 00
	\$11,500 00

COUNTY TREASURER

The county treasurer is elected by the county electorate. His term of office is three years.

Under the general county law, the county treasurer is the chief fiscal officer of the county. In counties where a comptroller is elected the comptroller supersedes to practically all discretionary

powers of the county treasurer. In Westchester county the comptroller is now vested with still further powers in the special act passed by the last Legislature, which gives him power of final audit and relieves the board of supervisors of Westchester county of that function.

The discretionary powers of the county treasurer are not large, even under the general law. He is merely the custodian of monies belonging to the county or placed in the care of the county in trust for future disbursements, as directed by particular statutes or court order. For all such monies he has to find proper depositories, the qualifications of which are likewise established by law. His disbursements are all controlled and directed by particular statutes or else under the authority of

- (a) The board of supervisors,
- (b) The county comptroller,
- (c) The courts of competent jurisdiction,
- (d) The county superintendent of the poor.

He is obliged to make reports periodically or as often as ordered by his superior officers or departments, regarding all details of the finances in his charge and of his administration of such finances, that such officers or departments may wish to know. He is usually provided with forms on which to make such reports. The control of the system of accounts and the forms of reports to be used by him, rests with the State Comptroller, although not all of the counties have as yet complied with the Comptroller's requirements in this respect. Westchester county has adopted the entire system of the Comptroller both as to county accounts and as to the county budget.

Salaries and Fees for Personal Services

Position	Compensation
County treasurer	\$10,000 00
Deputy county treasurer	3,500 00
Cashier	1,800 00
Stenographer	1,400 00
Counsel	3,000 00
Clerk	1,300 00
Temporary clerical help	200 00
	\$21,200 00
	\$21,200 00

SHERIFF WITNESSES

SHERIFF	
DEPUTY SHERIFF WITNESS FEES	\$11,200
ON SHATTERPRETER	1,900

CONSTABLES, LOCAL

Expert and lay testimony
Preservation of the people in prosecution
Enforcement of crimes and insanity
Production of proceedings.
court and return
Services as
judge and co

COUNTY COURT

JUDGE, 1 (FEES \$300) \$10,300
STENOGRAPHER 3,500

*Trial of civil cases and equity jurisdiction involving values of \$2,000 or less.
Trial of criminal cases in all but capital crimes.
Appeals from justices of the peace.*

SHERIFF'S SERVICE

SHERIFF
DEPT SHERIFFS, 5 MORE AS NEEDED
ON SHERIFF'S PAYROLL
CONSTABLES, LOCAL POLICE Etc. \$2,500

*Preservation of order in court.
Enforcement of orders of judge.
Production of prisoners in court and return to jail.
Services as messengers for judge and court officers.*

WITNESSES

WITNESS FEES \$11,200
INTERPRETER 1,900

Expert and lay testimony for the people in prosecution of crimes and insanity proceedings.

CLERK OF THE COURT

SPECIAL DEPUTY CO. CLERK
(ON COUNTY CLERK'S PAYROLL)

*Making up calendars, impaneling of jurors and keeping record of their services and attendance.
Swearing of witnesses.
Keeping of the minutes of court proceedings.*

JURY SERVICE

COMMISSIONERS OF JURORS 2
(ON COM. OF J. PAYROLL)
GRAND JURORS \$10,800
STENOGRAPHER 2,500
TRIAL JURORS 24,000

*Grand jury investigates alleged crime and the management of any field or department of county government.
Finds indictments and makes presentments. Trial jurors sit in trials of civil and criminal cases rendering verdicts on questions of fact only.*

SPECIAL DEPUTY EXCISE COMMISSIONER

Special deputy excise commissioners are appointed for certain counties by the State Commissioner of Excise. The term of office is five years.

Westchester county has such a deputy and one assistant. His functions may be briefly summarized as the collection of license fees and fines for the sale of spirituous liquors. Sums collected by him are accounted for and remitted every ten days, one-half to the State and one-half to the municipality wherein they are collected. For his personal compensation he receives \$1,250 from the State and \$1,250 from Westchester county. The salary of his assistant is divided in the same manner between State and county. The county's share of this compensation is fixed by the board of supervisors.

Salaries and Fees for Personal Services

(County share as audited by State Commissioner of Excise.)

Position	Compensation
Deputy excise commissioner	\$1,250 00
Cashier	750 00
	\$2,000 00
	\$2,000 00

The State pays an equal amount.

COUNTY JUDGE

The county judge is elected by the county electorate. His term of office is six years.

He is the presiding judge of the county court. The jurisdiction of the county court is both original and appellate.

Its original jurisdiction covers civil cases involving values of \$2,000 or less, and criminal cases not involving murder or extraordinary causes.

It also includes the following special powers:

Summary proceedings.

Supplementary proceedings.

Commitment of insane.

Chamber orders of the Supreme Court.

All surrogate cases in which the surrogate is for any reason disqualified.

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Commitment of insane.

Chamber orders of the Supreme Court.

All surrogate cases in which the surrogate is for any reason disqualified.

Its appellate jurisdiction covers cases from the justices courts of the various towns and villages of the county and criminal appeals from the city court of Yonkers, reviews of bastardy proceedings, and appeals from certain decisions of the board of supervisors, boards of school trustees, etc.

The salary of the county judge of Westchester county is fixed by the Legislature at \$10,000 a year.

Salaries and Fees for Personal Services

Position	Compensation
County judge (statutory salary).....	\$10,000 00
Drawing jurors	300 00
County Court, civil:	
County Court stenographer.....	3,500 00
Trial jurors (civil term).....	8,500 00
Examination of incompetent's account.....	300 00
County Court, criminal:	
Grand jurors	10,800 00
Stenographer to grand jury.....	2,500 00
Trial jurors	14,700 00
Board of jurors.....	800 00
Interpreters	1,800 00
Sanity examinations	1,000 00
Expert witnesses	500 00
Witness fees	9,400 00
Special interpreter	100 00
Justices, constables, and police:	
Fees in felony cases, police, constables, and justices	2,500 00
	<hr/>
	\$66,700 00
	<hr/> <hr/>

SURROGATE

The surrogate is elected by the county electorate. His term of office is six years.

The general jurisdiction of this court covers the settlement of estates of decedents and consists of taking proof of wills, admitting wills to probate, or the reverse, granting and revoking letters testamentary and letters of administration, controlling and settling the accounts of executors, administrators, and trustees, and the

ADM QU OF RECORDS

COURT CLERK	\$1,800
CLEA	3,000
COURT CLERK (BRASS) <i>keeping of all documents, wills, various official testamentary, administration, of co-ship), decrees, etc.</i>	
TAKING <i>of all official records.</i>	
PREP <i>of ad</i>	
of all r	

verage \$3,000 a year.

SURROGATE'S COURT

TOTAL SALARIES OF OFFICE \$33,100

SURROGATE \$10,000
EXAMINER OF GUARDIAN ACCOUNTS 500
PERSONAL ATTENDANT 1,200

*Proof of wills, settlement of estates,
Appointment of guardians, administrators,
executors, control of trust funds arising
from wills, decedent's estates undetermined.
Establishment and maintenance of records
of wills, letters of administration, letters
testamentary, letters of guardianship,
decrees and orders, court and trust fund
register.*

CLERK OF COURT

CLERK \$4,000
DEPUTY CLERK 2,500

*General supervision of office and staff.
Issue citations. Take proof of wills.
Issue all orders, subpoenas, and
other papers not requiring
signature of surrogate.*

ADMINISTRATION BUREAU

COURT STENOGRAPHER \$1,800
CLERKS 2 3,400
COURT OFFICERS 2,400

(GRASSMANN AS SURROGATE DIRECTOR)

*Charge of all clerical work
of court.*

*Taking of testimony.
Preparation of papers, letters
of administration, keeping account
of all receipts and disbursements.*

TRANSFER TAX BUREAU

TRANSFER TAX ASSIST \$2,500
(STATE SALARY)

*Supervision of transfer tax proceed-
ings. Keeping of records thereof.
Filing of all papers and docu-
ments pertaining thereto.
Reporting to State Comptroller
all estates filed with Surrogate.
Appraisals and tax assessed
thereon.*

BUREAU OF RECORDS

RECORD CLERK \$1,800
CLERKS 3,000

*Recording of all documents
such as wills, various official
letters (testamentary, administration,
guardianship), decrees, etc.
Indexing of all official records.*

Official fees received by the Surrogate's Court and paid to the County Treasurer average \$3,000 a year.

enforcement of payment of debts and legacies involved in such accounts and settlements. The court also directs the disposition of real property and interests therein of decedents, with the adjustment of proper claims and the distribution of proceeds, and it must administer justice in all matters relating to decedents' affairs.

Another of its functions is the appointment and removal of guardians for infants and the enforcement of just administration of the affairs of wards and of proper accounting in such matters.

Certain powers of the surrogate are exercised by his clerk or deputy clerk, such as the certification of any records of the court, the issuance of certain mandates, prescribed by the code of civil procedure, adjournment in case of disability or absence of the surrogate, taking of acknowledgments or proofs to be filed or used in surrogate's court, and upon the clerk rests the responsibility of keeping a trust fund register containing all the essential facts of proceedings in which such trust funds are concerned.

Salaries and Fees for Personal Services

Position	Compensation
Surrogate	\$10,000 00
Surrogate's clerk	4,000 00
Deputy clerk	2,500 00
Personal clerk	1,200 00
Record clerk	1,800 00
Recording clerk	1,700 00
Assistant recording clerk.....	1,300 00
Index and accounting clerk.....	1,600 00
Stenographer and clerk.....	1,800 00
Court stenographer	1,800 00
Court officer	1,200 00
Court officer	1,200 00
Examiner of guardian accounts.....	500 00
	<hr/>
	\$30,600 00
Transfer tax clerk (<i>State salary</i>).....	2,500 00
	<hr/>
	\$33,100 00
	<hr/> <hr/>

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Stenographer and clerk.....	1,800 00
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Court officer	1,200 00
Court officer	1,200 00
Examiner of guardian accounts.....	500 00
	<hr/>
	\$30,600 00
Transfer tax clerk (<i>State salary</i>).....	2,500 00
	<hr/>
	\$33,100 00
	<hr/> <hr/>

SUPREME COURT

The Supreme Court, as already stated, is not a county but a State department, although it holds sessions in and for the benefit of the county, it being the general court of original jurisdiction. The field of actions and other matters cognizable by this court is very broad, and it is not within the scope of our brief description of Westchester county government to even outline such matters. The accompanying chart of the organization of the court indicates sufficiently its relation to the county.

Briefly it may be said that all actions in law and equity that are not originally cognizable by Federal courts, or courts organized for special particular fields, may be pleaded before this court. There is no limitation as to values in civil actions.

The Supreme court library of Westchester county was created by chapter 304 of the Laws of 1908, placed in the Consolidated Laws as section 1070 of the Education Law of 1909, present section 1178 of the same law. The library is supported from two sources; requisition by the board of library trustees upon the board of supervisors for maintenance and supplies, and State appropriations.

The duties of the librarian are fixed by the library trustees. For Westchester county they are as follows: First, to annotate by card system all sections of the Consolidated Laws and Codes; second, to keep a card index of late decisions for the use of the judges; and third, to exercise supervision and general care of the library, including indexing and filing system. The salary of the librarian is paid by the board of supervisors. The State pays for binding and card indices, under a general allowance of \$600 per annum. The county supplies rooms, heat, light, janitor service, etc.

In 1898 there was created the office of librarian of the county law library, who is paid by the board of supervisors. At present he acts as clerk of the Supreme Court librarian. There are now about 8,700 volumes in the library.

SHERIFF	LAW LIBRARY
SHERIFF	LIBRARIAN \$2,000
DEP'Y SHERIFF OR AS MANY AS CO (ON SHERIFF)	ASS'T LIBRARIAN 1,500
Preservation court room. Enfor of presiding justice prisoners in court Service as messen and court offic	Custody of County and Supreme Court library. Annotation of laws and codes. Indexing of library Search of cases for judges.

CLERK OF	WITNESSES
SPECIAL DEPT (COUNTY)	WITNESSES (FEES) \$5,750
Making up Impaneling and record and attend swearing keeping of court pro	INTERPRETER 1,800 Expert and lay testimony for the people in the prosecution of crimes and other causes wherein the people are plaintiff.

SUPREME COURT

JUSTICES, 5 AT \$17,500 EACH	}	PART PRID BY COUNTY IS	
STENOGRAPHERS 4 AT \$3,600 EA.			
CONFIDENTIAL CLERKS 5 - 2,500 -			
SPECIAL TERM STENOGRAPHER			
EMERGENCY STENOGRAPHER			\$37,172.77
			\$3,500
			1,000

*Highest court of original jurisdiction.
Trial of civil causes involving values over \$50.
General jurisdiction in law and equity under
provision of constitution.
Criminal actions instituted by indictment.*

SHERIFF'S SERVICE

**SHERIFF
DEPY SHERIFFS 18**
OR AS MANY AS COURT DIRECTS
(ON SHERIFF'S PAYROLL)

*Preservation of order in
court room. Enforcement of orders
of presiding justice. Production of
prisoners in court and return to jail.
Service as messengers for judge
and court officers.*

LAW LIBRARY

LIBRARIAN \$2,000
ASST LIBRARIAN 1,500

*Custody of County and Supreme
Court library. Annotation of laws
and codes. Indexing of library
Search of cases for judges.*

CLERK OF THE COURT

SPECIAL DEPUTY CLERK 3
(COUNTY CLERKS PAYROLL)

*Making up calendars,
impaneling of juries
and record of their service
and attendance.
Swearing of witnesses.
Keeping of minutes
of court proceedings.*

JURY SERVICE

COMMISSIONERS OF JURORS 2
(COMMR OF JURORS PAYROLL)
GRAND JURORS, 70, \$50 \$6,000
STENOGR. TO GRAND JURY, 2,500
TRIAL JURORS, 49,000
(3,000 TO 14,000)

*Grand jury investigates
alleged crime and manage-
ment of any field of
government in the county.
Finds indictments and
makes presentments.
Pehl juries sit in trials
of civil and criminal
cases rendering verdicts
on questions of fact.*

DEFENSE OF CRIMINALS

COUNSEL (FEES) \$4,000
*Appointed by court to
defend indigent prisoners
charged with capital
offense.*

WITNESSES

WITNESSES (FEES) \$5,750
INTERPRETER 1,800

*Expert and lay testimony
for the people in the
prosecution of crimes
and other causes where
the people are plaintiff.*

NINTH JUDICIAL DISTRICT

Salaries and Fees for Personal Services

<i>Position Levied by the State:</i>	<i>Share of compensation paid by Westchester county</i>
Contributions to expenses of Judicial District:	
Additional compensation of justices of the Supreme Court in the Ninth Judicial District and stenographer	\$30,224 59
Compensation of the deputy clerk and attendants of the Appellate Division of the Supreme Court in the Second Judicial Department and for a case and consultation clerk and two confidential clerks.	4,974 89
Compensation of confidential clerks to justices of the Supreme Court in the Ninth Judicial District	6,948 18
Compensation of the justice of the Supreme Court designated to the Appellate Division of the Second Judicial Department from any district other than the Second Judicial District	1,811 25
Compensation of confidential clerk to justices of the Supreme Court designated to the Appellate Division of the Second Department.	2,113 12
For compensation for official referee of Appellate Division, Second Department.	5,779 82
	\$51,851 85
	\$51,851 85

Levied by the County:

Supreme Court, Civil:	
Special stenographer	\$1,000 00
Special Term stenographer.	3,500 00
Trial jurors (Civil Term) Parts I and II.	33,500 00
Supreme Court, Criminal:	
Grand jurors	6,000 00
Stenographer to grand jury.	2,500 00
Trial jurors	14,500 00
Board of jurors.	1,000 00
Interpreters	1,800 00
Sanity examinations	250 00
Expert witnesses	1,500 00

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Board of jurors.	1,000 00
Interpreters	1,800 00
Sanity examinations	250 00
Expert witnesses	1,500 00

Position	Share of compensation paid by Westchester county
Supreme Court, Criminal — <i>Continued</i> :	
Witness fees	\$4,000 00
Defense of criminals	4,000 00
Supreme Court Library:	
Librarian	2,000 00
County librarian	1,500 00
	\$77,050 00
	\$128,901 85

COMMISSIONER OF JURORS

Commissioners of jurors are appointed by a special board, consisting of the county judge, the sheriff, the district attorney, and the county treasurer. The term of office is four years, beginning on the second Monday in May. His functions are to receive the lists, sent to him by town and city officers, of names stated by such officers as available for jury service; to examine such lists as to eligibility, reject the names of those who are exempted by statutes from such service, and to prepare a selected list of those eligible; to canvass this whole list individually, summoning the persons named thereon, when necessary, to appear before him for examination; to prepare a final revised list of all the names eligible, and file a copy of such list with the county clerk. Panels of petit jurors, chosen by lot from such lists, are drawn by a board consisting of the county judge, the sheriff, and the commissioner of jurors. The panel of petit jurors consists ordinarily of sixty, but may be varied by court order. A panel of grand jurors consists of from twenty-three to twenty-five, as the court may specify. A trial jury of twelve is drawn from the petit jury panel by a court officer in the court room by lot in the presence of the judge. A grand jury consists of from sixteen to twenty-three of the panel of grand jurors. The exemptions from jury service, provided for by statute, are so numerous that they leave the commissioner of jurors sometimes a very difficult task in finding a sufficient number of eligible men to provide all the trial jurors necessary for a busy term of court.

The commissioner of jurors is obliged to keep records of lists prepared and certified, jurors drawn, and services actually performed by jurors.

COMMISSIONER OF JURORS

COMMISSIONER	\$ 3,500
DEPUTY COMM'R	2,000
TEMPORARY EMPLOYEES	300

Preparation of lists of citizens eligible and available for jury service in Westchester County.

Examination and revision of such as to exemptions.

Rejection of exempt names.

Filing of certified correct lists with the County Clerk.

Drawing of jury panels needed for each trial term of court.

Drawing of Grand Juries.

Notification of jurors drawn.

Custody of records pertaining to juries and jury service in the County.

DEPUTY EXCISE COMMISSIONER

<u>PAID BY STATE</u>		<u>PAID BY COUNTY</u>
\$1,250	SPECIAL DEPUTY COMM'R	\$1,250
750	CASHIER	750

Collect all excise fees for various grades of licenses in the county.

Collect excise fines.

Disburse receipts every ten days, one half to state, and one half to the municipality wherein fees and fines were collected.

COMMISSIONER OF JURORS

Commissioner	\$3,500
Deputy Commissioner	2,000
TEMPORARY EMPLOYEES	300

Juries and jury service in this county are in the custody of records pertaining to notification of jurors drawn. Drawings of grand jurors for each trial term of court. Drawing of jury panels headed with the County Clerk. Filing of certified juror lists. Rejection of exempt names, as to exemptions. Examination and revision of such service in Westchester County. Eligible and available for jury preparation of list of names.

DEPUTY EXCISE COMMISSIONER

Excise	\$1,250
CASHIER	750
SPECIAL DEPUTY COMMISSIONER	\$1,250
COUNTY	paid by

were collected municipally, wherein fees and fines one half to state and one half to the. Disburse receipts every ten days. Collect excise taxes. Grades of licenses in the county. Collect all excise fees for various

TORNEY

1920

1921

1922

1923

1924

INVESTIGATION AND DETECTIVE SERVICE

1925

1926

1927

1928

1929

1930

1931

1932

LABORER

1933

1934

1935

OFFICER

1936

1937

1938

1939

1940

DISTRICT ATTORNEY

TOTAL PERSONAL SERVICE, \$51,800

DISTRICT ATTORNEY \$8,500

Prosecution of criminal violation of law cognizable by courts of the county (including special statutes, such as excise, pure food, hospital-fire-escape, etc.)
Accounting for moneys of his office, and pay periodically to county treasurer.
Reports in writing to County Court, of actions instituted by his office.
Bringing of actions to recover forfeited bails.
Calling Sheriff to aid in criminal matters.
Destruction of gambling apparatus, obscene prints, false weights and measures, etc.
Compulsion of elected officials to show campaign expenses.
Helping attorney general as ordered.
Advice to grand jury.

CONFIDENTIAL
STENOGRAPHER \$2,200Private secretary to
district attorney in
his official capacity**COMPLAINTS AND INDICTMENTS**

FIRST ASST DISTRICT ATTORNEY \$4,000
 SECOND " " " 3,500

All the powers of the District Attorney.
Investigation of complaints; presentation to grand jury.
Preparation and prosecution of cases on indictments by the grand jury.
Trial of causes in the appropriate courts.
Such special work as assigned to them by the District Attorney.

INVESTIGATION AND EVIDENCE SERVICE

DETECTIVES AND SPL. INVESTIGATORS \$15,000
 PHOTOGRAPHERS, ENGRS, CHEMISTS, Etc. 1,500
 EXPERT WITNESSES 10,000
 COMPENSATION OF DETAINED WITNESSES 4,000
 CLERICAL HELP (STENOGRAPHY) 500

Preparation of evidence, Special detective work.
Preparation of pictures, diagrams, etc., of scenes of crime. Expert examination of potential evidences of crime or misconduct.

COUNTY INVESTIG'R \$1,800

Investigation of complaints.
Searching out of witnesses.
Such defective work as assigned to him by the district attorney.

BUREAU OF JURORS AND WITNESSES

DEPUTY SHERIFF, 1
 (ON SHERIFFS PAYROLL)

Keeping of draft book for compensation of witnesses and grand jurors.
Drawing of subpoenas for district attorney, keeping of records of grand jury and witness service.

LAW CLERK \$1,800

Custody of filing of all records of the district attorney's department.
Office stenographer.

Salaries and Fees for Personal Services

Position	Compensation
Commissioner of Jurors.....	\$3,500 00
Regular clerks and assistants, deputy.....	2,000 00
Temporary employees	300 00
	<hr/>
	\$5,800 00
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DISTRICT ATTORNEY

The district attorney is elected by the county electorate. His term of office is three years.

In a broad sense, the district attorney is in closer touch with the people in general than any other county officer. It is to the district attorney that resort is had for the prosecution of those who have perpetrated crime. Upon the district attorney, in large measure, depend standards of municipal ethics and morality, for it is upon his initiative that prevention of gambling, pool rooms, and illicit and immoral business enterprises of various kinds is effected or their final abolition is secured.

In the prosecution of crime, therefore, he is the direct representative of the people. He acts on his own initiative in the prosecution of excise violations, in the suppression of gambling and of other illicit and immoral practices. He exercises in this respect a quasi-judicial function as to the merits of complaints brought before him, and even, to some extent, as to the prosecution of indictments found by the grand jury.

When criminal actions, in behalf of the people, are instituted, he has entire charge of the preparation of the cases and the direction of the prosecution, and may employ such detectives, expert witnesses, and procure such other types of evidence as may be necessary to guarantee the full rights of the people in such trials.

He is subordinate to the Attorney-General of the State, who may, if he deems proper, supersede the district attorney in any action instituted by him, and conduct such action himself or through his agents. The Attorney-General may call upon the district attorney also to assist in the prosecution of any cases to which the State is a party.

Salaries and Fees for Personal Services

Position	Compensation
Commissioner of Jurors.....	\$3,500 00
Regular clerks and assistants, deputy.....	2,000 00
Temporary employees	300 00
	\$5,800 00
	\$5,800 00

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Salaries and Fees for Personal Services

Position	Compensation
District attorney	\$8,500 00
Assistant district attorney.....	4,000 00
Second assistant district attorney.....	3,500 00
Law clerk	1,800 00
Confidential stenographer	1,200 00
Detectives and special investigation.....	15,000 00
Photographs, surveys and chemical analysis.....	1,500 00
Stenographer and typewriting.....	500 00
Expert witnesses	10,000 00
Compensation of detained witnesses.....	4,000 00
County investigator	1,800 00
	<hr/>
	\$51,800 00
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CORONERS

The coroner is chosen by the county electorate. His term of office is three years. The law prescribes that, for counties containing a population of 100,000 and over, four such coroners shall be elected. In other counties the number, not to exceed four, is to be fixed by the board of supervisors. The coroner's chief functions are those of inquiry into the causes of the death or dangerous wounding of any person who has so suffered under circumstances which afford reasonable ground to suspect criminal causes therefor. He is empowered to impanel juries and hold a court to inquire into such matters, and to summon and examine witnesses. For any person or persons shown thereby as chargeable with such crime, or as furnishing cause for belief of their guilt, the coroner must issue warrants of arrest.

In case of vacancy in the office of the sheriff, there being no under sheriff, the coroner must succeed to the duties of the sheriff, and perform them until that office is otherwise filled. There appears to be no function of the coroner's office that is not a reduplication of the functions of some other department or county office.

<i>CORONER</i>	
<i>CORONER</i>	
<u><i>TEMPORARY</i></u>	
<i>PHYSICIANS</i>	
<i>STENOGRAPHER</i>	
<i>INTERPRETER</i>	
*	

<i>CORONER</i>	
<i>CORONER</i>	\$ 2,000
<u><i>TEMPORARY EMPLOYEES</i></u>	
<i>PHYSICIANS</i>	\$ 900
<i>STENOGRAPHER</i>	\$ 150
<i>INTERPRETER</i>	<u>\$ 75</u>
	\$ 3,125
*	

* Investigate causes,
andst of parties
char
25e filled.

CORONER SERVICE

TOTAL SALARIES & FEES \$19,975

CORONER

CORONER	\$2,000
<u>TEMPORARY EMPLOYEES</u>	
PHYSICIANS	\$3,500
STENOGRAPHER	\$1,100
INTERPRETER	\$100
	\$6,700

*

CORONER

CORONER	\$2,000
<u>TEMPORARY EMPLOYEES</u>	
PHYSICIANS	\$3,000
STENOGRAPHER	\$ 925
INTERPRETER	\$ 75
	\$6,000

*

CORONER

CORONER	\$2,000
<u>TEMPORARY EMPLOYEES</u>	
PHYSICIANS	\$1,800
STENOGRAPHER	\$ 275
INTERPRETER	\$ 75
	\$4,150

*

CORONER

CORONER	\$2,000
<u>TEMPORARY EMPLOYEES</u>	
PHYSICIANS	\$ 900
STENOGRAPHER	\$ 150
INTERPRETER	\$ 75
	\$3,125

*

* Functions of Coroners, - same for all, -
 1- Inquire into causes of sudden or violent death and to determine whether death resulted from crime chargeable with such crime. Hold court of inquest to investigate causes, and to issue warrant for arrest of parties chargeable with such crime.
 2- To act as sheriff in case of vacancy in office of sheriff, till office is otherwise filled.

SHERIFF	\$10,000
TOTAL SALARIES OF OFFICE	\$68,200
<i>Execution of court orders. Service of processes Preservation of order in courts. Service of sub- poenas, jury notices, bench warrants for district attorney. Aid of coroners in criminal investigations. Preservation of public peace. Suppression of riots, levy passes or call out militia if needed. Enforcement of quarantine of State Agricultural Department Pursuit and arrest of criminals. Protection and guard (where necessary) of life, liberty and property of all persons in county. Custody and supervision of county jails and prisons. Custody and care of prisoners committed by magis- trates. Provision of food and clothing for prisoners.</i>	

UNDER SHERIFF	\$3,000
<i>General supervision over office and staff. Succession to shrievalty in case of vacancy.</i>	

ADMINISTRATIVE SERVICE		
DEPUTY SHERIFFS	4	\$8,000
CLERKS	2	\$3,300
COUNSEL	1	\$2,000
<i>Keeping of records of de- partment. Serve court proces- ses. Serve bench warrants, subpoenas and jury notices for district attorney. Advising the sheriff as to legality of his proceedings.</i>		

JAIL SERVICE		
WARDEN	1	\$1,800
ASST WARDENS	3	\$3,900
PHYSICIAN	1	\$,800
MATRONS	2	\$1,200
COOK & SERVANTS		\$,600
<i>Custody and care of pris- oners committed by magis- trates. Provision of food and necessary clothing for prisoners.</i>		

COURT SERVICE		
DEPUTY SHERIFFS	23	\$27,600
SHERIFF AND DEPUTIES		
AS COURT MAY DIRECT		
<i>Guard of courts in session Preservation of order. Serve as messengers for judge, attorneys, and clerk Producing prisoners in court as directed and re- turning same to custody of sheriff</i>		

Salaries and Fees for Personal Services

Position	Compensation
Coroner	\$2,000 00
Physicians (external examination and autopsies).	3,500 00
Stenographer	975 00
Interpreter	100 00
Typewriter	125 00
Coroner	2,000 00
Physicians (external examination and autopsies).	3,000 00
Stenographer	800 00
Interpreter	75 00
Typewriter	125 00
Coroner	2,000 00
Physicians (external examination and autopsies).	1,800 00
Stenographer	150 00
Interpreter	75 00
Typewriter	125 00
Coroner	2,000 00
Physicians (external examination and autopsies).	900 00
Stenographer	75 00
Interpreter	75 00
Typewriter	75 00
	<hr/>
	\$19,975 00
	<hr/> <hr/>

SHERIFF

The sheriff is elected by the county electorate. His term of office is three years, and he cannot succeed himself in office. As already indicated, the sheriff's powers and functions are distributed over several fields of governmental control. He is the peace officer of the county, and in the maintenance of the public peace, and the suppression of riots or other disturbances, he may, if needed, levy posses of citizens or call upon the State militia for aid.

As an officer of the courts, he must guard and protect the courts when in session, execute its mandates, serve its processes, confine and produce in court, as directed by the courts, any or all prisoners committed to his charge.

He must assist the coroners and the district attorney in criminal investigations, and serve subpoenas, jury notices, and bench warrants for the district attorney.

He also has charge of the jails, and is obliged to provide, at the expense of the county, such food and such clothing and other supplies as may be needed for the prisoners confined therein. Such correctional functions as are performed for the county are in his charge.

The sheriff of Westchester county is compensated by both fees and salary. The amount of fees received is not made public by the sheriff, but is variously estimated at from \$8,000 to \$20,000 in addition to his salary.

Salaries and Fees* for Personal Services

Position	Compensation
Sheriff	\$10,000 00
Under sheriff	3,000 00
Counsel	2,000 00
Clerk	1,800 00
Assistant clerk	1,500 00
Twenty-eight deputies' salaries at \$1,200 each (assigned to courts)	33,600 00
Deputy sheriff	2,000 00
Deputy sheriff	2,000 00
Deputy sheriff	2,000 00
Deputy sheriff	2,000 00
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	\$59,900 00
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Jail:	
Warden	\$1,800 00
First assistant warden.....	1,500 00
Second assistant warden	1,200 00
Third assistant warden	1,200 00
Matron	600 00
Night matron	600 00
Cook and other servants.....	600 00
Physician and medicine	800 00
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	\$8,300 00
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	\$68,200 00
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* Fees received by sheriff not made public.

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SUPERINTENDENT OF THE POOR

TOTAL PERSONAL SERVICES \$23,815

COUNTY SUPERINTENDENT \$5,000

* ASSISTANT " " "

* CLERKS, 2 1,200

* STENOGRAPHERS 2

OUTDOOR RELIEF, SPECIAL 375

Relief of county poor, and of town poor committed to almshouse. Medical treatment of sick in almshouse. Also of indigent sick persons committed from towns. Administration of county almshouse and hospital. Audit of bills for relief and transportation of county poor. Furnishing of temporary outdoor relief. Annual report of all receipts and disbursements, and all official acts, to board of supervisors. Annual report to county treasurer, of expenditures for town poor. Annual report to state board of charities in form prescribed by such board. Placing in private homes, poor children, and supervision of such homes. Supervision of poor children in institutions.

RELIGIOUS SERVICE

PROTESTANT CHAPLAIN \$350

CATHOLIC " 550

Conduct of Sunday services. Officiate at burials. Consolation of the sick and dying.

PLACING-OUT BUREAU

* FEMALE AGENTS, 5 \$1,800

* STENOGRAPHER

Investigation of homes of persons applying for children, also of homes of children already committed. Supervision of homes to which children have been committed. Supervision of children in institutions.

ALMSHOUSE

* KEEPER \$1,500

EMPLOYEES, 7 2,160

Indoor relief and institutional care for adult paupers.

HOSPITALS

§ VISITING PHYSICIAN \$1,000

INTERNES 900

CHIEF NURSE 1 900

NURSES 12 6,600

COOKS 3 450

OTHER SERVANTS 125

ORDERLIES (INMATES)

General relief for sick almshouse inmates, and sick persons committed from towns.

Provision of relief for persons committed who will pay part or all their cost. Tuberculosis ward for the care of tuberculosis patients.

FARM AND GROUNDS

SUPERINTENDENT \$900

LABORERS 200

LABORERS (INMATES)

The raising of farm produce for maintenance of almshouse and hospital inmates (dial produce and milk eggs and vegetables). Furnish employment for inmates.

* Where no amount is stated, salary is paid by private subscription. Other service marked * county pays the amount named, private subscription the balance.

§ Keeper is responsible for discipline and order in all departments.

§ Physician has medical administration of all departments.

SUPERINTENDENT OF POOR

The superintendent of the poor is elected by the county electorate. His term of office is three years.

The primary function of this officer is the relief of indigent poor persons. The execution of such function necessarily includes the administration of all the institutions provided by the county for such relief, and the provision of food, clothing, shelter, medical treatment, and other necessities for the operation of such relief.

The law tries to locate upon individual communities responsibility for the support of their own poor, hence it distinguishes between town poor and county poor, the latter being only such as have no settlement in any one of the townships or cities of the county. In case of disputes as to such settlement, the county superintendent decides. In consequence of such law, the number of county poor is comparatively small.

The township overseers of the poor and the local magistrates have power to commit to the institutional care of the county such poor persons as they deem proper subjects for such commitment. The superintendent is then obliged to care for them properly while under his charge. He is empowered to discharge such persons as he finds not in need of institutional relief, and to transfer to other institutions of suitable character any of his charges who are imbecile, insane, feeble-minded, or sick of contagious diseases. For all persons committed to his care, he must keep strict account of the cost of their maintenance, and report such cost annually to the county treasurer in such form that each town may be charged with amounts expended for the poor of that town, and the county at large may be charged with the total cost of county poor.

In the administration of his office, the county superintendent has power to draw upon the county treasurer, without further audit, for funds for the support of his department, to the full extent of the budget appropriations.

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Salaries and Fees for Personal Services

Position	Compensation
Superintendent of poor.....	\$5,000 00
Clerk	1,200 00
Almshouse Inmates:	
Keeper	1,500 00
Almshouse Employees:	
Matron	300 00
First assistant matron	480 00
Second assistant matron	300 00
Cook, keeper's kitchen	600 00
Cook, inmates' kitchen	120 00
Cook, general hospital	100 00
Cook, tuberculosis hospital	100 00
Baker	180 00
Night caretaker	180 00
Driver	180 00
Nurses:	
Chief nurse	900 00
Nurse	780 00
Nurse	720 00
Nurse	600 00
Nurse	600 00
Nurse	540 00
Nurse	480 00
Nurse	480 00
Nurse	480 00
Nurse	480 00
Nurse	480 00
Nurse	480 00
Nurse	480 00
Physician and Medicine:	
Visiting physician	1,000 00
Senior interne	600 00
Junior interne	300 00
Chaplains:	
Catholic	550 00
Protestant	350 00
Farm Superintendent and Labor:	
Superintendent	900 00
Labor	200 00

ICE

\$13,500

Functions
clerk of
Courts
Plains.

BUREAU

\$1,500

of official
clerk to docu-

deal.

BUREAU AND INDEXING BUREAU

GENERAL CLERKS 4 \$4,320

Keeping and filing of all documents
register to the custody of the county clerk.
of any ring all old documents and
From Col to flat filing system (temporary
and dec
produc
on requi
person.
affidav

COUNTY CLERK

TOTAL SALARIES \$39,7700

COUNTY CLERK \$10,000

Clerk of the County Court. Clerk of the Supreme Court while sitting in the county.

Filing, indexing, and custody of all records of such courts. Central information bureau of public business of county.

Record certificates of all corporations doing business in the county.

Report changes of corporate names to State Superintendent of banks, insurance, etc.

Report marriage records to State Dept. of Health.

Record and account for all fees received.

Pay periodically to County Treasurer.

Report receipts and disbursements to Board of Supervisors.

Record of trust and court funds, lis pendens, building loan agreements, mechanics liens, register of medical practitioners, etc.

STENOGRAPHER \$1,200

General service to clerk and deputies.

DEPUTY COUNTY CLERK

DEPUTY CLERK \$2,500

*General supervision of office and staff.
Succeeds county clerk in case of vacancy.*

COURT SERVICE

SPECIAL DEPUTY COURT CLERKS 4 \$13,500

Performance of the functions of the County Clerk as clerk of the County and Supreme Courts when in session at White Plains.

BUREAU OF BUSINESS AND PROFESSIONAL RECORDS

SECOND DEPUTY CO. CLERK \$1,500

OTHER CLERKS (AS NEEDED)

*Records of lis pendens, building loan agreements, mechanics liens, business certificates.
Registers of medical practitioners.*

CERTIFICATE BUREAU

CERTIFICATE CLERK \$1,500

*Attachment of all forms of official certification of county clerk to documents to be certified.
Custody of county seal.*

BUREAU OF COURT RECORDS

GENERAL CLERKS 3 \$3,750

Keeping of County and Supreme Court registers. Make searches and copies of any records or decisions required from County Clerk. Assign briefs and decisions for filing.

Produce any documents asked for on requisition by any interested person. Record of marriage affidavits and licenses.

NATURALIZATION BUREAU

THIRD DEPUTY CO. CLERK \$1,500

Record of applications for naturalization certificates and of certificates issued, and citizenship granted in Westchester County.

FILING AND INDEXING BUREAU

SPECIAL CLERKS 4 \$4,320

Indexing and filing of all documents committed to the custody of the county clerk. Re-indexing all old documents and changing to the flat filing system (temporary service).

Physician and Medicine:	
Physician	\$50 00
Medicine	25 00
Services overseer of poor and health officer	200 00
Hospital service	100 00
County Agent for Placing Dependent Children:	
Catholic	900 00
Protestant	900 00
	\$23,815 00
	\$23,815 00

In addition to the above, the present superintendent of the poor of Westchester county employs an assistant superintendent with expert training in charitable administration, two additional placing-out agents and several stenographers, whom he compensates from private funds.

COUNTY ATTORNEY

The county attorney is appointed by the board of supervisors, and is removable at its pleasure. His term of office is two years. His salary is fixed by the board and paid out of county revenues.

The statute simply provides that the board may prescribe the duties of this officer, which may include services to town boards and town officials, when not in conflict with county interests.

Salaries and Fees for Personal Services

Position	Compensation
County attorney	\$3,000 00
Temporary employees	200 00
	\$3,200 00
	\$3,200 00

(See organization chart for Board of Supervisors.)

COUNTY CLERK

The county clerk is elected by the county electorate. His term of office is three years. He is the custodian of county records of certain nature. In Westchester county some of the functions of his office have been assigned to separate departments, which were created as the needs of the county increased. These are:

Physician and Medicine:	
Physician	\$50 00
Medicine	25 00
Services overseer of poor and health officer	200 00
Hospital service	100 00
County Agent for Placing Dependent Children:	
Catholic	900 00
Protestant	900 00
	\$23,815 00
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(See organization chart for Board of Supervisors.)

COUNTY CLERK

The county clerk is elected by the county electorate. His term of office is three years. He is the custodian of county records of certain nature. In Westchester county some of the functions of his office have been assigned to separate departments, which were created as the needs of the county increased. These are:

(1) All records concerning transfer of and encumbrances upon real property, and certain other matters which are set off by themselves and assigned to the county register;

(2) The preparing of jury lists, and the drawing of jurors for the various courts which hold sessions in the county;

(3) The custody of election records, and the conduct of local elections.

The departments handling these functions are described in their proper place.

The chief functions of the county clerk, therefore, in Westchester county at present are the keeping of the records of all court procedure in the county, of all litigation instituted and the docketing of judgments, the filing of all public documents, consigned to the county clerk's charge, in such a manner that they may be immediately accessible at all times, the making of searches and certified copies of any public documents on demand, on the payment of appropriate fees, the registry of all business and other corporations formed within the county, or doing business within the county, the naturalization of aliens under direction of the court, the performance of all necessary court services, and the making of reports concerning business to appropriate state and other officials, as prescribed by law.

The clerk of Westchester county has a staff of eighteen deputies and employees, including four special deputy clerks for the actual performance of court service. None of this court service is personally performed by the county clerk himself.

Salaries and Fees for Personal Services

Position	Compensation
County clerk	\$10,000
Special deputy court clerk, Supreme Court, Part I. .	3,500
Special deputy court clerk, Supreme Court, Part II. .	3,500
Special deputy court clerk, County Court.....	3,500
Special deputy court clerk, Supreme Court, Special Term	3,000
First deputy county clerk.....	2,500
Second deputy county clerk.....	1,500
Third deputy county clerk.....	1,500
Certificate clerk	1,500
General clerk	1,250
General clerk	1,250

**RECEIVING & AS
BUREAU**

BOOKKEEPER
MAILING CLERK

Receive documents for registration in tickler index, assign them to proper department clerks to be

**MAPS & MISCELLANEOUS
RECORDS BUREAU**

CUSTODIAN OF MAPS 1
\$ 1,500

File and index official maps of the county and its various subdivisions, of realty transfers and subdivisions, and miscellaneous official maps.

REGISTER

REGISTER	FEES
TOTAL COST OF OFFICE	\$28,700

Record and index all real estate conveyances, mortgages, satisfactions, homestead exemptions, limited partnerships, rural cemeteries, maps, etc. in books and indexes as prescribed by law. Custody of records as above.

DEPUTY REGISTER

\$2,080

General supervision of office and employees.
Acts as register in the absence of register; succeeds him in office in case of vacancy.

RECEIVING & ASSIGNMENT BUREAU

BOOKKEEPER 1 \$1,200
MAILING CLERK 1 \$1,200

Receive documents for registration, enter in tickler indexes, assign them to proper department or clerks to be recorded.

MORTGAGE TAX BUREAU

MORTGAGE TAX DEPUTY-1 \$2,300
CASHIER 1 \$1,700

Collect and account for tax on mortgages. Pay receipts monthly to county treasurer. Report receipts and disposal thereof.

RECORDING AND INDEXING BUREAU

RECORDING CLERKS 7 \$10,920
INDEXING CLERKS 3 \$4,680
COMPARING CLERKS 2 \$3,120

Record verbal documents submitted for permanent record in registers office. Index all such documents in permanent indices. Compare record with original.

MAPS & MISCELLANEOUS RECORDS BUREAU

CUSTODIAN OF MAPS 1 \$1,500

File and index official maps of the county and its various subdivisions, of realty transfers and subdivisions, and miscellaneous official maps.

Position	Compensation
General clerk	\$1,250
Stenographer and typewriter.....	1,200
Special clerk	1,080
Special clerk	1,080
Special clerk	1,080
Special clerk	1,080
	<hr/>
	\$39,770
	<hr/> <hr/>

REGISTER

The register, in counties which have registers, is elected by the county electorate. His term of office is three years. He is compensated ordinarily from the fees of his office, and all the clerks and office assistants that he employs must also be paid from such office fees.

The functions of the register are to record all documents presented to him for that purpose, relating to transfers of property, such as deeds, mortgages, and all other conveyances of real estate, including satisfactions of mortgages, notices of homestead exemptions, records of limited copartnerships, rural cemeteries, official maps, and miscellaneous matters. He has to index all such records, and all papers and documents received for record, and is responsible for their custody and proper preservation. He is obliged to keep such records open and accessible to all seekers for information concerning public business at all times during office hours.

Salaries and Fees for Personal Services

Position	Compensation
Deputy register	\$2,080
Bookkeeper and general clerk.....	1,200
Mailing clerk and general clerk.....	1,200
Mortgage tax deputy	2,300
Cashier	1,700
7 recording clerks, 3 indexing clerks, 2 comparing clerks, 12 in all, about \$30 a week each.....	18,720
Stenographer	1,000
Custodian of maps (appointed by board of supervisors)	1,500
	<hr/>
	\$29,700
	<hr/> <hr/>

Position	Compensation
General clerk	\$1,250
Stenographer and typewriter.....	1,200
Special clerk	1,080
Special clerk	1,080
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	<hr/>
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Stenographer	1,000
Custodian of maps (appointed by board of supervisors)	1,500
	<hr/>
	\$29,700
	<hr/> <hr/>

All the foregoing salaries are fixed by the register, and paid by him from the fees of his office, except that of the custodian of maps, which is fixed by the board of supervisors, and paid from county revenues. The amount of fees remaining for the personal compensation of the register is not made public by him.

COUNTY GOVERNMENT

PART III

Tables Giving the Value of School Property and Expenditures for
School Purposes in the State of New York

COUNTY GOVERNMENT

PART III

Tables Giving the Value of School Property and Expenditures for School Purposes in the State of New York

EXPLANATORY NOTE

The following tables have been arranged to give to the delegates to the Constitutional Convention detailed information concerning the value of school property in the various supervisory districts in each county of the State, in villages employing superintendents, and in cities. These tables appear as Table 2 and Table 6 in the annual report of the State Commissioner of Education for 1915.

Table 2 relates to school buildings, school property and school libraries throughout the State. These are given by supervisory districts within the counties. In each county, by supervisory districts, are given the number of school districts, number of seats, value of school site, building, miscellaneous equipment, and number of volumes in the school library. The same items of information are given for the villages and cities. It will be noted that the summary gives full information, under these heads, relating to elementary and secondary schools in the cities, villages, and towns, and the total for the entire State. The total value of school property in the State is \$225,433,687.

The other table in this chapter (Table 6) gives a financial statement showing the payments made on account of public schools throughout the State. This table shows these payments by supervisory districts in each county, by villages and by cities. The items include the salary of superintendent, salary of principal, salaries for teachers, janitors and engineers; expenditures for libraries, text books and supplies, compulsory attendance, school board and business offices, transportation of pupils, and new equipment; also expenditures for repairs and improvements, new buildings and sites; fuel and light; bonded indebtedness, both principal and interest; and all other incidental expenses. There are also given totals of these expenditures for the cities, for the villages, and for the towns, totals for elementary and secondary education, and a grand total for the entire State. The total expenditures for school purposes for the fiscal year covered by this table were \$100,714,641.25.

TABLE 2

Buildings, Property and Library

TABLE 6

Financial Statement Showing Payments by Public Schools

TABLE 2 (continued)
Buildings, property and library

SUPERVISORY DISTRICTS	Number of school districts	BUILDINGS		PROPERTY						LIBRARY			
		Number of school buildings	Number of seats or sittings	Value of schoolhouse	Value of schoolhouse site	Value of schoolhouse	Value of furniture	Value of apparatus	Value of library	Value of all other property	Total value of school property	Number of volumes in library	Number of volumes added during past year
<i>Catawagus co. (continued)</i>													
5th sup v'y dist.	53												
Elementary schools.....	2	54	1 849	\$7 575	\$5 485	\$1 500	\$5 358	\$1 975	\$97 043	7 890	73		
Secondary schools.....	2	2	147	1 750	600	850	1 100	280	9 230	1 298	54		
Total.....	53	54	1 996	9 325	6 085	2 350	6 458	2 255	106 273	9 188	127		
<i>Cayuga co., 1st sup v'y dist.</i>													
Elementary schools.....	50	50	1 473	4 445	2 551	901	3 698	452	43 772	6 610	526		
Secondary schools.....	2	2	61	330	370	850	800	35	4 985	1 400	36		
Total.....	50	50	1 534	4 775	2 921	1 751	4 498	487	48 757	8 010	562		
<i>2d sup v'y dist.</i>													
Elementary schools.....	43	43	1 877	9 450	7 918	1 597	3 334	275	98 604	6 651	29		
Secondary schools.....	3	3	218	2 850	2 840	2 060	1 867	40	31 357	2 441	199		
Total.....	43	43	2 095	12 300	10 758	3 657	5 201	315	129 961	9 092	228		
<i>3d sup v'y dist.</i>													
Elementary schools.....	43	41	1 423	12 150	5 125	1 350	4 140	475	96 800	6 826	49		
Secondary schools.....	2	2	93	550	550	498	1 030	.....	8 478	912	6	
Total.....	43	41	1 516	12 700	5 675	1 848	5 170	475	105 368	7 738	55		
<i>4th sup v'y dist.</i>													
Elementary schools.....	40	40	1 144	3 537	1 678	914	2 665	.....	31 488	4 960	72	
Secondary schools.....	1	1	30	38	37	110	200	.....	1 041	237	.....	
Total.....	40	40	1 174	3 575	1 715	1 024	2 865	.....	32 529	5 197	72	
<i>5th sup v'y dist.</i>													
Elementary schools.....	45	45	1 215	2 835	3 355	1 485	3 405	1 096	54 046	7 257	61		
Secondary schools.....	1	1	290	464	900	1 800	1 275	.....	14 439	1 235	64	
Total.....	45	45	1 505	3 299	4 255	3 285	4 680	1 096	68 485	8 492	125		

TABLE 2 (continued)
Buildings, property and library

SUPERVISORY DISTRICTS	Number of school districts		BUILDINGS				PROPERTY				LIBRARY	
	Number of school buildings	Number of seats or sittings	Value of schoolhouse site	Value of schoolhouse	Value of furniture	Value of apparatus	Value of library	Value of all other property	Total value of school property	Number of volumes in library	Number of volumes added during past year	
Chenango co. (concluded)												
3d sup'y'y dist.												
Elementary schools.....	50	1 407	\$4 672	\$43 117	\$6 862	\$1 275	\$3 612	\$849	\$60 387	6 057	61	
Secondary schools.....	2	100	1 538	4 438	967	659	448	144	8 194	847	1	
Total.....	50	1 507	6 210	47 555	7 829	1 934	4 060	993	68 581	6 904	62	
4th sup'y'y dist.												
Elementary schools.....	43	1 378	5 418	44 490	3 198	1 730	3 271	2 137	60 244	5 234	77	
Secondary schools.....	2	320	1 750	19 000	1 500	1 150	2 434	2 030	27 864	3 808	35	
Total.....	43	1 698	7 168	63 490	4 698	2 880	5 705	4 167	88 108	9 042	112	
5th sup'y'y dist.												
Elementary schools.....	43	1 120	4 300	41 036	3 416	1 342	3 291	405	53 880	7 185	126	
Secondary schools.....	3	160	885	8 457	1 109	917	1 157	32	12 547	2 011	20	
Total.....	43	1 280	5 285	49 493	4 525	2 259	4 428	437	66 427	9 196	146	
Clinton co., 1st sup'y'y dist.												
Elementary schools.....	83	3 201	6 227	59 551	4 915	1 975	5 639	316	78 623	11 546	1 566	
Secondary schools.....	3	161	1 007	4 829	313	983	1 418	331	8 931	1 962	209	
Total.....	72	3 362	7 234	64 380	5 228	2 958	7 057	697	87 554	13 508	1 775	
2d sup'y'y dist.												
Elementary schools.....	53	2 344	5 367	60 009	5 050	1 704	4 628	35	76 793	8 020	1 310	
Secondary schools.....	3	72	583	7 066	615	722	985	.....	10 521	1 024	25
Total.....	51	2 416	5 950	67 075	5 665	2 426	5 613	35	87 314	9 044	1 335	
3d sup'y'y dist.												
Elementary schools.....	64	2 929	6 157	76 890	6 749	2 058	6 028	376	98 258	9 525	1 563	
Secondary schools.....	5	219	1 426	17 250	1 769	1 810	3 034	265	25 554	3 573	37	
Total.....	64	3 148	7 583	94 140	8 518	3 868	9 062	641	123 812	13 098	1 600	

TABLE 2 (continued)
Buildings, property and library

SUPERVISORY DISTRICTS	Number of school districts	BUILDINGS		PROPERTY				LIBRARY				
		Number of school buildings	Number of seats or sittings	Value of schoolhouse site	Value of schoolhouse	Value of furniture	Value of apparatus	Value of library	Value of all other property	Total value of school property	Number of volumes in library	Number of volumes added during past year
<i>Delaware co. (concluded)</i>												
5th sup'v'y dist.	58	58	1 373	\$5 658	\$30 250	\$5 275	\$1 747	\$4 114	\$1 007	\$48 051	6 065	1 515
Elementary schools.....	2	2	126	967	3 700	650	950	900	400	7 567	794	178
Secondary schools.....	58	58	1 499	6 625	33 950	5 925	2 697	5 014	1 407	55 618	7 459	1 693
Total.....												
6th sup'v'y dist.	52	52	1 433	5 227	40 825	2 966	1 040	3 495	257	53 810	6 439	1 023
Elementary schools.....	2	2	169	1 193	18 000	1 400	1 250	4 100	50	25 993	4 044	137
Secondary schools.....	52	52	1 602	6 420	58 825	4 366	2 290	7 595	307	79 803	10 483	1 160
Total.....												
<i>Dutchess co., 1st sup'v'y dist.</i>												
Elementary schools.....	42	43	2 505	10 835	111 975	8 825	2 344	4 477	1 841	140 297	7 799	1 134
Secondary schools.....	3	3	100	765	8 710	785	994	1 198	305	12 757	1 370	83
Total.....	42	43	2 605	11 600	120 685	9 610	3 338	5 675	2 146	153 054	9 169	1 217
<i>2d sup'v'y dist.</i>												
Elementary schools.....	53	61	2 406	18 179	162 156	6 365	2 527	6 366	993	196 586	10 144	1 168
Secondary schools.....	3	3	154	3 108	45 083	1 050	645	908	423	51 217	941	131
Total.....	53	61	2 560	21 287	207 239	7 415	3 172	7 274	1 416	247 803	11 085	1 299
<i>3d sup'v'y dist.</i>												
Elementary schools.....	39	39	1 460	5 524	47 599	6 154	2 971	4 474	1 689	68 411	6 972	411
Secondary schools.....	3	3	104	761	4 522	727	790	1 265	624	8 689	1 667	20
Total.....	39	39	1 564	6 285	52 121	6 881	3 761	5 739	2 313	77 100	8 629	431
<i>4th sup'v'y dist.</i>												
Elementary schools.....	48	48	2 283	11 162	90 167	9 238	2 154	5 945	3 784	122 450	9 817	985
Secondary schools.....	5	5	289	2 733	26 633	4 775	2 664	3 117	1 873	41 795	3 031	8
Total.....	48	48	2 522	13 895	116 800	14 013	4 818	9 062	5 657	164 245	12 848	993

Eric co., 1st sup'y's dist.												
Elementary schools.....	49	67	3 295	21 265	129 938	14 730	2 327	5 760	196 612	22 892	9 158	426
Secondary schools.....	4	4	354	6 425	38 712	3 930	4 110	4 510	69 407	11 720	5 251	282
Total.....	49	68	3 579	27 690	168 650	18 660	6 437	10 270	266 019	34 312	14 409	708
2d sup'y's dist.												
Elementary schools.....	53	59	4 372	62 129	348 850	20 990	5 446	9 485	453 059	6 159	17 118	965
Secondary schools.....	8	9	532	6 400	55 783	3 914	4 189	6 216	78 387	1 885	7 701	688
Total.....	53	60	4 901	68 529	404 633	24 904	9 635	15 701	531 446	8 044	24 819	1 653
3d sup'y's dist.												
Elementary schools.....	51	51	2 548	9 768	83 450	7 603	1 961	6 637	110 573	1 154	9 790	998
Secondary schools.....	2	2	179	1 167	17 750	587	2 375	3 916	25 870	75	4 710	96
Total.....	51	51	2 727	10 935	101 200	8 190	4 336	10 553	136 443	1 229	14 500	1 094
4th sup'y's dist.												
Elementary schools.....	50	51	2 611	10 353	91 783	7 605	1 950	4 965	117 554	898	8 144	230
Secondary schools.....	4	4	215	1 572	17 217	1 730	2 180	1 720	24 474	75	3 017	140
Total.....	50	51	2 826	11 925	109 000	9 335	4 110	6 685	142 028	973	11 161	360
5th sup'y's dist.												
Elementary schools.....	56	56	2 355	10 579	77 701	6 977	2 584	5 625	109 521	6 055	9 257	131
Secondary schools.....	3	3	393	5 372	38 893	3 524	2 350	2 406	58 545	6 000	3 560	105
Total.....	56	56	2 748	15 951	116 594	10 501	4 934	8 031	168 066	12 055	12 817	236
Essex co., 1st sup'y's dist.												
Elementary schools.....	52	54	1 276	7 845	107 037	5 556	2 341	5 406	128 889	704	8 958	1 576
Secondary schools.....	4	4	324	2 810	29 500	1 980	1 033	1 908	37 321	120	2 045	119
Total.....	52	54	1 600	10 655	136 537	7 506	3 374	7 314	166 210	821	11 003	1 695
2d sup'y's dist.												
Elementary schools.....	59	62	2 732	7 774	86 576	5 167	2 613	3 347	106 150	673	6 383	213
Secondary schools.....	6	7	359	2 226	29 453	3 011	2 868	4 106	42 089	425	4 236	118
Total.....	59	62	3 091	10 000	116 029	8 178	5 481	7 453	148 239	1 098	10 619	331
3d sup'y's dist.												
Elementary schools.....	46	49	2 242	8 333	67 714	7 131	2 761	5 846	92 290	505	10 498	851
Secondary schools.....	3	3	142	852	9 671	1 365	1 648	1 800	15 071	5	1 753	41
Total.....	46	49	2 384	8 915	77 385	8 496	4 409	7 646	107 361	510	12 251	892
Franklin co., 1st sup'y's dist.												
Elementary schools.....	72	75	2 761	6 126	65 108	4 691	3 029	5 580	85 194	660	9 571	279
Secondary schools.....	1	1	141	429	8 803	644	591	1 369	11 836	.....	2 351	50
Total.....	72	75	2 902	6 555	73 911	5 335	3 620	6 949	97 030	660	11 922	329
2d sup'y's dist.												
Elementary schools.....	22	33	1 824	5 625	57 981	3 913	1 234	2 975	71 955	227	4 633	116
Secondary schools.....	1	1	90	2 500	24 000	1 000	600	1 000	29 100	.....	1 689	.....
Total.....	22	33	1 914	8 125	81 981	4 913	1 834	3 975	101 055	227	6 322	116

TABLE 2 (continued)
Buildings, property and library

SUPERVISORY DISTRICTS	Number of school districts	BUILDINGS		PROPERTY						LIBRARY		
		Number of school buildings	Number of seats or sittings	Value of schoolhouse site	Value of schoolhouse	Value of furniture	Value of apparatus	Value of library	Value of all other property	Total value of school property	Number of volumes in library	Number of volumes added during past year
<i>Franklin co. (continued)</i>												
3d sup v'y dist.												
Elementary schools	43	1 800	3 510	40 850	5 115	1 325	3 585	1 110	55 445	6 015	245	
Secondary schools	2	1 169	425	5 250	500	800	1 300	40	8 365	1 437	48	
Total	43	1 969	3 935	46 100	5 665	2 125	4 885	1 150	63 810	7 452	293	
4th sup v'y dist.												
Elementary schools	37	2 092	4 735	36 575	4 280	1 085	3 037	416	50 128	5 933	146	
Secondary schools	5	400	1 525	15 525	2 400	3 319	3 252	20	26 041	3 461	102	
Total	37	2 492	6 260	52 100	6 680	4 404	6 289	436	76 169	9 394	248	
<i>Fulton co., 1st sup v'y dist.</i>												
Elementary schools	52	1 469	4 700	30 000	3 802	1 520	3 755	30	43 807	5 727	464	
Secondary schools												
Total	52	1 469	4 700	30 000	3 802	1 520	3 755	30	43 807	5 727	464	
<i>2d sup v'y dist.</i>												
Elementary schools	45	1 712	4 385	46 770	3 966	1 470	2 105	241	58 937	3 986	259	
Secondary schools	3	152	380	4 200	717	843	1 055	65	7 260	1 513	5	
Total	45	1 864	4 765	50 970	4 683	2 313	3 160	306	66 197	5 499	264	
<i>Genesee co., 1st sup v'y dist.</i>												
Elementary schools	61	2 429	13 825	88 340	9 035	5 016	7 603	3 110	126 929	12 634	133	
Secondary schools	3	129	1 250	6 500	1 292	1 757	2 240	1 300	14 339	2 905	77	
Total	61	2 558	15 075	94 840	10 327	6 773	9 843	4 410	141 268	15 539	210	
<i>2d sup v'y dist.</i>												
Elementary schools	61	2 915	22 459	118 875	11 967	2 482	7 074	2 161	165 018	13 043	346	
Secondary schools	5	323	4 173	31 200	5 699	1 884	3 340	5 080	51 376	4 646	193	
Total	61	3 238	26 632	150 075	17 666	4 366	10 414	7 241	216 394	17 689	539	

TABLE 2 (continued)
Buildings, property and library

SUPERVISORY DISTRICTS	BUILDINGS		PROPERTY						LIBRARY			
	Number of school districts	Number of school buildings	Number of seats or sittings	Value of schoolhouse site	Value of schoolhouse	Value of furniture	Value of apparatus	Value of library	Value of all other property	Total value of school property	Number of volumes in library	Number of volumes added during past year
<i>Jefferson co. (concluded)</i>												
3d sup'v'y dist.												
	59	59	2 219	\$6 105	\$89 940	\$4 395	\$1 995	\$3 240	\$425	\$106 100	6 874	283
	3	3	335	1 350	16 500	950	1 280	1 838	.....	21 918	2 388	30
	59	59	2 554	7 455	106 440	5 345	3 275	5 078	425	128 018	9 262	313
4th sup'v'y dist.												
	60	62	1 971	8 730	61 090	5 625	1 935	3 532	610	81 522	7 022	128
	5	5	240	1 606	31 750	3 150	2 740	3 217	10	43 067	3 722	101
	60	63	2 211	10 330	92 840	9 375	4 675	6 749	630	124 589	10 744	229
5th sup'v'y dist.												
	58	59	2 289	10 312	100 331	6 915	2 310	3 827	258	123 953	6 550	867
	4	4	358	2 033	31 500	1 130	2 730	1 986	130	39 329	2 632	67
	58	59	2 627	12 345	131 831	8 045	5 040	5 813	408	163 482	8 602	934
6th sup'v'y dist.												
	57	57	2 461	9 481	119 049	5 138	2 140	4 315	784	141 807	11 162	473
	5	5	359	4 544	54 125	3 066	2 788	3 295	190	67 978	3 659	123
	57	57	2 820	14 025	174 074	8 204	4 898	7 610	974	209 785	14 821	596
Lewis co., 1st sup'v'y dist.												
	55	54	1 972	3 685	40 910	3 416	1 815	4 346	298	54 470	6 872	81
	2	2	100	280	6 000	500	500	600	125	8 035	725	40
	55	54	2 072	3 935	46 910	3 916	2 375	4 946	423	62 505	7 597	121
2d sup'v'y dist.												
	54	54	1 483	10 025	54 005	3 801	1 741	6 158	495	76 225	10 257	337
	1	1	70	350	8 000	500	650	1 000	.....	10 500	2 292	20
	54	54	1 553	10 375	62 005	4 301	2 391	7 158	495	86 725	12 549	357

TABLE 2 (continued)
Buildings, property and library

SUPERVISORY DISTRICTS	BUILDINGS			PROPERTY				LIBRARY				
	Number of school districts	Number of school buildings	Number of seats or sittings	Value of schoolhouse site	Value of schoolhouse	Value of furniture	Value of apparatus	Value of library	Value of all other property	Total value of school property	Number of volumes in library	Number of volumes added during past year
Monroe co., (concluded)												
2d sup'y dist.												
Elementary schools.....	45	48	3 255	\$17 180	\$134 260	\$9 495	\$2 466	\$4 188	\$1 494	\$169 083	7 871	739
Secondary schools.....	4	4	4 499	5 940	55 850	3 085	2 225	2 010	1 010	70 120	2 861	191
Total.....	45	48	3 754	23 120	190 110	12 580	4 691	6 198	2 504	239 203	10 732	930
3d sup'y dist.												
Elementary schools.....	60	60	3 421	31 225	166 500	10 342	2 115	6 470	695	217 347	10 149	303
Secondary schools.....	2	2	2 220	2 800	31 990	3 733	1 883	1 246	205	41 857	1 231	38
Total.....	60	61	3 641	34 025	198 490	14 075	3 998	7 716	900	259 204	11 380	341
4th sup'y dist.												
Elementary schools.....	50	50	2 882	21 944	156 894	8 928	2 690	6 136	229	196 731	10 419	272
Secondary schools.....	3	3	3 235	1 906	25 556	1 589	2 713	2 133	63	33 960	2 986	91
Total.....	50	50	3 087	23 850	182 360	10 517	5 403	8 269	292	230 691	13 405	363
Montgomery co., 1st sup'y dist.												
Elementary schools.....	57	57	3 045	10 442	98 263	6 304	2 307	6 250	1 547	125 122	11 702	376
Secondary schools.....	4	5	362	3 133	33 867	2 770	2 475	4 893	234	47 372	4 641	163
Total.....	57	58	3 407	13 575	132 130	9 074	4 782	11,152	1 781	172 494	16 343	539
2d sup'y dist.												
Elementary schools.....	52	51	2 131	9 665	79 229	7 274	2 653	4 322	1 259	104 402	7 881	366
Secondary schools.....	2	2	114	1 025	9 750	1 039	1 850	2 159	100	15 923	3 944	22
Total.....	52	51	2 245	10 690	88 979	8 313	4 503	6 481	1 359	120 325	11 825	388
Nassau co., 1st sup'y dist.												
Elementary schools.....	33	44	7 082	186 149	651 550	46 342	5 682	9 785	27 588	927 096	17 691	1 068
Secondary schools.....	11	11	638	23 423	77 850	8 248	6 274	5 640	7 304	128 739	6 828	238
Total.....	33	44	7 720	209 572	729 400	54 590	11 956	15 425	34 892	1 055 835	24 219	1 306

TABLE 2 (continued)
Buildings, property and library

SUPERVISORY DISTRICTS	Number of school districts	BUILDINGS		PROPERTY						LIBRARY		
		Number of school buildings	Number of seats or sittings	Value of schoolhouse site	Value of schoolhouse	Value of furniture	Value of apparatus	Value of library	Value of all other property	Total value of school property	Number of volumes in library	Number of volumes added during past year
<i>Oneida co. (continued)</i>												
7th sup v'y dist.	47	47	1 225	\$4 600	\$80 454	\$3 420	\$1 796	\$2 919	\$157	\$73 346	4 922	116
Elementary schools.....	3	3	203	1 250	15 516	666	1 470	920	63	19 915	786	31
Secondary schools.....	44	44	1 022	5 850	76 000	4 086	3 266	3 839	220	93 261	5 708	147
Total.....	47	47	1 428									
<i>Onondaga co., 1st sup v'y dist.</i>												
Elementary schools.....	54	54	2 202	10 730	72 675	4 202	2 148	4 071	869	94 695	8 224	278
Secondary schools.....	3	3	339	3 150	27 000	1 440	2 050	2 300	1 725	37 665	3 225	258
Total.....	54	54	2 541	13 880	99 675	5 642	4 198	6 371	2 594	132 360	11 449	536
<i>2d sup v'y dist.</i>												
Elementary schools.....	49	50	2 465	14 110	90 462	8 788	2 090	6 258	3 846	125 554	9 458	355
Secondary schools.....	4	4	301	1 390	36 612	2 800	2 968	3 815	1 800	49 385	3 130	134
Total.....	49	50	2 766	15 500	127 074	11 588	5 058	10 073	5 646	174 939	12 588	489
<i>3d sup v'y dist.</i>												
Elementary schools.....	51	51	2 560	14 950	97 995	6 536	2 061	4 795	797	127 132	8 550	162
Secondary schools.....	3	3	266	3 600	21 000	1 600	2 287	2 130	200	30 817	3 150	99
Total.....	51	51	2 826	18 550	118 995	8 136	4 348	6 923	997	157 949	11 700	261
<i>4th sup v'y dist.</i>												
Elementary schools.....	50	51	3 040	16 933	123 598	21 595	2 130	5 429	661	170 346	8 781	269
Secondary schools.....	6	6	565	6 267	55 852	4 425	4 450	3 062	.....	74 656	4 291	158
Total.....	50	51	3 605	23 200	179 450	26 020	6 580	9 091	661	245 002	13 072	427
<i>5th sup v'y dist.</i>												
Elementary schools.....	49	49	2 690	15 202	132 700	8 437	3 374	6 417	544	167 174	9 288	79
Secondary schools.....	4	4	349	3 528	37 200	3 400	2 747	2 884	124	49 883	4 542	77
Total.....	49	49	3 039	18 730	169 900	12 337	6 121	9 301	668	217 057	13 830	156

ratio co., 1st sup'v'y dist.										
45	1 836	8 375	66 500	5 645	2 102	4 432	555	87 609	7 959	429
Elementary schools.....	2	1 900	17 000	3 323	1 400	1 575	40	24 238	2 236	160
Secondary schools.....	44	2 017	83 500	7 968	3 502	6 007	595	111 847	10 195	589
Total.....	45	3 853	100 000	11 316	4 904	7 514	645	136 485	12 431	749
2d sup'v'y dist.										
45	2 383	9 265	102 611	6 385	2 350	4 000	2 753	127 454	7 214	274
Elementary schools.....	4	296	21 818	1 963	2 533	3 997	3 000	34 886	5 086	89
Secondary schools.....	45	2 670	124 429	8 348	4 883	8 087	3 753	162 440	12 300	363
Total.....	45	2 966	146 247	10 311	7 416	12 084	6 753	197 326	17 386	442
3d sup'v'y dist.										
42	1 531	7 690	50 445	4 699	1 034	3 571	309	67 748	7 338	742
Elementary schools.....	42	1 531	50 445	4 699	1 034	3 571	309	67 748	7 338	742
Secondary schools.....	42	1 531	50 445	4 699	1 034	3 571	309	67 748	7 338	742
Total.....	42	1 531	50 445	4 699	1 034	3 571	309	67 748	7 338	742
4th sup'v'y dist.										
57	1 646	4 720	40 400	3 350	1 880	3 280	60	53 690	6 895	139
Elementary schools.....	2	142	14 400	700	465	1 730	10	18 745	2 888	171
Secondary schools.....	57	1 788	54 800	4 050	2 345	4 980	70	72 405	9 483	310
Total.....	57	1 788	54 800	4 050	2 345	4 980	70	72 405	9 483	310
Orange co., 1st sup'v'y dist.										
55	5 025	27 485	235 130	13 908	5 287	6 805	6 431	295 046	12 599	452
Elementary schools.....	7	609	45 250	3 075	3 500	3 816	2 555	64 446	4 239	324
Secondary schools.....	55	5 634	280 380	16 983	8 787	10 621	8 986	359 492	16 838	776
Total.....	55	5 634	280 380	16 983	8 787	10 621	8 986	359 492	16 838	776
2d sup'v'y dist.										
57	4 539	36 035	268 063	16 471	4 022	7 095	3 241	334 867	13 241	427
Elementary schools.....	8	617	71 532	6 956	5 755	5 439	24 304	121 136	6 963	263
Secondary schools.....	57	5 156	43 185	23 427	9 777	12 534	27 545	456 003	20 204	690
Total.....	57	5 156	43 185	23 427	9 777	12 534	27 545	456 003	20 204	690
3d sup'v'y dist.										
54	2 210	8 025	62 670	5 094	3 210	4 142	268	83 400	7 610	146
Elementary schools.....	54	2 210	62 670	5 094	3 210	4 142	268	83 400	7 610	146
Secondary schools.....	54	2 210	62 670	5 094	3 210	4 142	268	83 400	7 610	146
Total.....	54	2 210	62 670	5 094	3 210	4 142	268	83 400	7 610	146
Orleans co., 1st sup'v'y dist.										
42	1 700	6 245	41 022	5 101	1 098	3 220	142	56 828	6 180	882
Elementary schools.....	2	111	680	7 193	765	1 173	50	10 811	1 595	352
Secondary schools.....	42	1 811	6 925	48 245	6 051	4 393	192	67 639	7 775	1 234
Total.....	42	1 811	6 925	48 245	6 051	4 393	192	67 639	7 775	1 234
2d sup'v'y dist.										
34	1 185	3 650	27 750	2 805	1 230	2 558	10	38 003	4 751	207
Elementary schools.....	34	1 185	27 750	2 805	1 230	2 558	10	38 003	4 751	207
Secondary schools.....	34	1 185	27 750	2 805	1 230	2 558	10	38 003	4 751	207
Total.....	34	1 185	27 750	2 805	1 230	2 558	10	38 003	4 751	207
3d sup'v'y dist.										
46	2 196	9 735	65 625	5 176	1 684	4 902	816	87 938	8 100	420
Elementary schools.....	3	328	32 400	1 100	1 476	2 125	.....	39 301	2 856	39
Secondary schools.....	46	2 524	98 025	6 276	3 160	7 027	816	127 239	10 956	459
Total.....	46	2 524	98 025	6 276	3 160	7 027	816	127 239	10 956	459

TABLE 2 (continued)
Buildings, property and library

	BUILDINGS		PROPERTY					LIBRARY			
	Number of school districts	Number of school buildings	Number of seats or sittings	Value of schoolhouse site	Value of schoolhouse	Value of furniture	Value of apparatus	Value of all other property	Total value of school property	Number of volumes in library	Number of volumes added during past year
SUPERVISORY DISTRICTS											
Oswego co., 1st sup'v'y dist.											
Elementary schools.....	39	39	1 318	\$2 290	\$29 600	\$2 800	\$1 378	\$300	\$39 676	5 250	121
Secondary schools.....	1	1	86	200	10 000	600	500	250	12 150	867	97
Total.....	39	40	1 404	2 490	39 600	3 400	1 878	550	51 826	6 117	218
2d sup'v'y dist.											
Elementary schools.....	57	57	1 937	5 650	57 700	3 888	1 659	915	74 417	8 805	118
Secondary schools.....	3	3	236	1 150	17 900	1 117	1 350	650	26 967	4 734	132
Total.....	57	57	2 173	6 800	75 600	5 005	3 009	1 565	101 384	13 539	250
3d sup'v'y dist.											
Elementary schools.....	60	61	2 127	7 015	51 979	5 832	1 759	587	73 354	8 564	69
Secondary schools.....	3	3	247	1 415	10 056	2 815	2 983	1 58	19 152	2 355	48
Total.....	60	61	2 374	8 430	62 035	8 647	4 742	745	92 506	10 899	117
4th sup'v'y dist.											
Elementary schools.....	59	59	1 729	3 985	36 125	4 632	1 606	258	51 946	7 936	41
Secondary schools.....	1	1	150	700	6 100	1 000	750	115	10 590	1 942	66
Total.....	59	59	1 879	4 685	42 225	5 632	2 356	373	62 536	9 878	107
5th sup'v'y dist.											
Elementary schools.....	61	59	2 174	8 265	49 350	4 592	2 262	201	70 068	9 754	35
Secondary schools.....	2	2	68	175	5 300	480	525	100	7 180	1 149	60
Total.....	61	59	2 242	8 380	54 650	5 072	2 787	301	77 248	10 903	95
Otsego co., 1st sup'v'y dist.											
Elementary schools.....	46	46	1 312	4 345	46 046	4 075	1 691	677	59 509	5 624	466
Secondary schools.....	3	3	137	1 300	15 932	975	1 024	289	20 941	1 967	60
Total.....	46	46	1 449	5 645	61 978	5 030	2 715	966	80 450	7 591	526

2d sup'v'y dist.	44	1 292	7 120	5 544	1 611	3 379	367	74 246	6 103	73
Elementary schools.....	3	173	1 748	1 555	791	2 205	50	20 404	2 656	94
Secondary schools.....	44	1 405	8 868	7 099	2 402	5 584	417	94 710	8 759	167
Total.....										
3d sup'v'y dist.	51	2 111	17 417	121 719	3 042	5 735	1 092	165 026	9 682	554
Elementary schools.....	4	381	4 633	36 466	3 561	4 891	125	56 964	6 792	101
Secondary schools.....	51	2 432	22 050	138 185	6 603	10 626	1 217	221 290	16 474	655
Total.....										
4th sup'v'y dist.	57	1 701	6 391	6 220	1 717	4 964	7 087	88 726	7 950	412
Elementary schools.....	3	322	1 534	1 956	2 297	4 068	3 498	29 991	3 564	96
Secondary schools.....	57	2 023	7 925	8 176	4 014	9 032	10 585	118 717	11 514	508
Total.....										
5th sup'v'y dist.	46	1 352	4 936	39 580	1 940	4 048	264	55 590	6 917	1 140
Elementary schools.....	3	175	934	824	1 274	1 018	.....	14 650	2 142	63
Secondary schools.....	46	1 557	5 870	49 580	3 214	6 566	.....	70 249	9 059	1 203
Total.....										
6th sup'v'y dist.	47	1 193	2 575	26 800	2 202	3 119	1 007	39 534	5 273	860
Elementary schools.....	2	73	425	3 450	600	735	203	5 641	1 693	14
Secondary schools.....	47	1 266	3 000	30 250	2 802	3 854	1 210	45 175	6 966	874
Total.....										
Putnam co.										
Elementary schools.....	54	2 552	23 047	7 900	2 173	5 752	1 822	188 001	9 853	1 115
Secondary schools.....	5	268	3 733	1 985	1 960	2 846	1 429	38 253	3 235	78
Total.....	54	2 820	26 780	9 945	4 133	8 598	3 251	226 254	13 088	1 193
Rensselaer co, 1st sup'v'y dist.										
Elementary schools.....	59	2 319	8 527	7 850	1 505	6 313	1 412	90 055	8 950	1 102
Secondary schools.....	5	156	8 881	8 881	1 588	1 000	126	13 533	1 322	15
Total.....	59	2 475	9 000	9 685	2 663	7 313	1 538	103 588	10 272	1 177
2d sup'v'y dist.										
Elementary schools.....	48	1 484	4 820	3 186	1 080	3 787	148	41 265	6 249	322
Secondary schools.....	1	142	840	440	288	482	32	6 082	352	5
Total.....	48	1 626	5 660	3 626	1 368	4 269	180	47 347	6 601	327
3d sup'v'y dist.										
Elementary schools.....	52	2 483	10 460	87 365	1 960	6 187	539	112 728	10 452	1 325
Secondary schools.....	1	19	250	250	190	400	.....	1 690	552	.....
Total.....	52	2 502	10 710	87 965	2 150	6 587	.....	114 418	11 004	1 325
Rockland co.										
Elementary schools.....	46	6 542	44 316	354 262	5 000	9 587	6 406	444 061	19 161	877
Secondary schools.....	7	606	11 294	4 156	3 694	4 044	972	92 366	5 147	246
Total.....	46	7 208	55 550	422 528	8 694	13 631	7 378	536 427	24 308	1 123

TABLE 2 (continued)
Buildings, property and library

SUPERVISORY DISTRICTS	BUILDINGS			PROPERTY						LIBRARY		
	Number of school districts	Number of school buildings	Number of seats or sittings	Value of schoolhouse site	Value of schoolhouse	Value of furniture	Value of apparatus	Value of library	Value of all other property	Total value of school property	Number of volumes in library	Number of volumes added past year
St Lawrence co., 1st sup'y dist.												
Elementary schools.....	65	69	3 068	\$13 065	\$109 455	\$6 488	\$2 602	\$6 962	\$826	\$130 398	11 959	220
Secondary schools.....	5	5	330	6 375	35 535	2 792	3 531	2 292	295	50 820	2 589	340
Total.....	65	69	3 398	19 440	144 990	9 280	6 133	9 254	1 121	190 218	14 548	560
2d sup'y dist.												
Elementary schools.....	50	50	1 466	4 200	50 800	4 450	2 570	3 097	170	65 287	7 201	333
Secondary schools.....	2	2	171	550	12 300	700	575	910	.....	15 035	1 178	72
Total.....	50	50	1 637	4 750	63 100	5 150	3 145	4 007	170	80 322	8 379	405
3d sup'y dist.												
Elementary schools.....	63	63	1 698	4 845	49 475	3 800	2 012	3 795	423	64 350	7 838	838
Secondary schools.....	4	4	160	650	6 800	850	1 210	1 480	35	11 025	1 983	125
Total.....	63	63	1 858	5 495	56 275	4 650	3 222	5 275	458	75 375	9 821	963
4th sup'y dist.												
Elementary schools.....	56	56	1 831	4 220	47 110	3 830	1 862	3 981	75	61 148	4 449	600
Secondary schools.....	2	2	244	1 100	8 000	980	1 225	1 410	.....	12 715	1 676	28
Total.....	56	56	2 075	5 390	55 110	4 810	3 087	5 391	75	73 863	6 125	628
5th sup'y dist.												
Elementary schools.....	70	72	2 616	10 736	114 321	6 483	3 717	6 025	1 232	142 514	8 941	760
Secondary schools.....	3	3	315	5 104	57 564	3 599	2 381	1 987	1 755	71 890	2 018	569
Total.....	70	72	2 931	15 840	171 885	10 082	6 098	8 012	1 987	213 904	10 959	1 329
6th sup'y dist.												
Elementary schools.....	59	59	2 619	12 101	85 241	5 437	2 650	4 349	718	110 496	7 904	113
Secondary schools.....	4	4	391	2 941	22 280	1 100	2 035	1 836	15	30 207	2 155	28
Total.....	59	59	3 010	15 042	107 521	6 537	4 685	6 185	733	140 703	10 059	141

TABLE 2 (continued)
Buildings, property and library

SUPERVISORY DISTRICTS	Number of school districts		BUILDINGS				PROPERTY				LIBRARY	
	Number of school buildings	Number of seats or sittings	Value of schoolhouse site	Value of schoolhouse	Value of furniture	Value of apparatus	Value of library	Value of all other property	Total value of school property	Number of volumes in library	Number of volumes added to library during past year	
Schuyler co., 1st sup v'y dist.												
Elementary schools.....	55	1 704	\$6 056	\$47 927	\$3 350	\$1 756	\$2 460	\$585	\$62 134	5 863	94	
Secondary schools.....	2	52	282	2 513	350	421	850	150	4 566	1 056	16	
Total.....	55	1 816	6 338	50 440	3 700	2 177	3 310	735	66 700	6 919	110	
2d sup v'y dist.												
Elementary schools.....	50	1 500	8 680	50 125	3 955	1 010	2 627	255	66 652	4 706	95	
Secondary schools.....	1	147	4 800	17 000	500	1 080	700	.....	24 080	706	5
Total.....	50	1 647	13 480	67 125	4 455	2 090	3 327	.....	90 732	5 412	100
Seneca co., 1st sup v'y dist.												
Elementary schools.....	47	1 815	7 575	51 200	5 640	1 130	3 865	685	70 095	7 792	200	
Secondary schools.....	3	216	1 628	15 500	1 099	1 150	800	25	20 202	1 469	53	
Total.....	47	2 031	9 203	66 700	6 739	2 280	4 665	710	90 297	9 261	253	
2d sup v'y dist.												
Elementary schools.....	44	1 804	12 125	77 015	4 690	1 658	4 595	2 790	102 873	8 693	927	
Secondary schools.....	2	230	1 225	21 644	1 800	2 675	1 000	2 545	30 891	672	2	
Total.....	45	2 034	13 350	98 659	6 490	4 333	5 595	5 337	133 764	9 365	929	
Steuben co., 1st sup v'y dist.												
Elementary schools.....	51	2 039	8 063	75 597	5 998	1 351	3 171	2 604	96 774	5 916	276	
Secondary schools.....	1	106	527	7 728	500	700	800	.....	10 255	800	60
Total.....	51	2 108	8 580	83 325	6 498	2 051	3 971	.....	107 029	6 716	336
2d sup v'y dist.												
Elementary schools.....	49	1 990	7 100	74 800	5 075	1 572	3 096	290	91 933	5 466	121	
Secondary schools.....	4	263	2 405	14 000	2 500	2 215	1 301	112	22 533	1 408	39	
Total.....	49	2 253	9 505	88 800	7 575	3 787	4 397	402	114 466	6 874	160	

TABLE 2 (continued)
Buildings, property and library

SUPERVISORY DISTRICTS	Number of school districts		BUILDINGS		PROPERTY				LIBRARY			
	Number of school districts	Number of school buildings	Number of seats or sittings	Value of schoolhouse site	Value of schoolhouse	Value of furniture	Value of apparatus	Value of library	Value of all other property	Total value of school property	Number of volumes in library	Number of volumes added during past year
Sullivan co. (concluded)												
3d sup v'y dist.	59	59	2 790	\$18 545	\$91 950	\$7 684	\$1 931	\$4 957	\$3 755	\$128 822	7 656	310
Elementary schools.....	2	2	184	1 700	11 500	1 000	797	1 366	650	17 013	1 537	185
Secondary schools.....	57	57	2 606	20 245	103 450	8 684	2 728	6 323	4 405	145 835	9 193	495
Total.....	59	59	2 790	20 245	103 450	8 684	2 728	6 323	4 405	145 835	9 193	495
Tioga co., 1st sup v'y dist.												
Elementary schools.....	51	50	1 616	9 205	56 860	3 935	1 272	3 442	143	74 857	5 752	337
Secondary schools.....	3	3	205	4 950	18 400	1 715	2 505	3 100	112	30 782	3 000	100
Total.....	51	50	1 821	14 155	75 260	5 650	3 777	6 542	255	105 639	8 752	437
2d sup v'y dist.												
Elementary schools.....	50	50	1 460	4 097	39 943	3 312	1 024	3 652	217	52 175	6 331	843
Secondary schools.....	2	2	63	378	5 330	1 030	515	740	.....	7 993	1 590	93
Total.....	50	50	1 523	4 405	45 273	4 342	1 539	4 392	217	60 168	7 921	866
3d sup v'y dist.												
Elementary schools.....	47	45	1 382	4 100	36 995	2 275	1 132	2 695	204	47 401	4 903	998
Secondary schools.....	2	2	62	425	6 175	180	725	312	10	7 827	803	21
Total.....	47	45	1 444	4 525	43 170	2 455	1 857	3 007	214	55 228	5 706	1 019
Tompkins co., 1st sup v'y dist.												
Elementary schools.....	45	45	1 347	3 735	43 760	4 546	1 760	4 175	233	58 259	6 962	354
Secondary schools.....	2	2	213	850	10 500	1 230	900	2 003	85	15 538	1 897	.....
Total.....	45	45	1 560	4 635	54 260	5 776	2 660	6 178	288	73 797	8 859	354
2d sup v'y dist.												
Elementary schools.....	48	48	1 861	6 180	47 715	3 040	1 390	4 847	1 215	64 387	7 091	151
Secondary schools.....	3	3	129	2 175	13 400	630	1 095	1 160	400	18 860	1 795	85
Total.....	48	48	1 990	8 355	61 115	3 670	2 485	6 007	1 615	83 247	8 886	236

TABLE 2 (continued)
Buildings, property and library

SUPERVISORY DISTRICTS	Number of school districts	BUILDINGS		PROPERTY					LIBRARY			
		Number of school buildings	Number of seats or sittings	Value of schoolhouse site	Value or schoolhouse	Value of furniture	Value of apparatus	Value of library	Value of all other property	Total value of school property	Number of volumes in library	Number of volumes added during past year
<i>Washington co. (concluded)</i>												
3d sup'y'y dist.												
Elementary schools.....	58	60	3 022	\$11 285	\$129 150	\$7 085	\$2 245	\$4 447	\$741	\$154 953	7 731	129
Secondary schools.....	3	3	333	1 450	22 000	1 325	2 894	2 100	40	29 809	2 745	56
Total.....	58	60	3 355	12 735	151 150	8 410	5 139	6 547	781	184 762	10 476	185
4th sup'y'y dist.												
Elementary schools.....	50	50	1 786	8 543	64 469	3 185	1 425	3 262	340	81 224	5 536	31
Secondary schools.....	2	2	195	2 502	16 231	1 170	980	1 063	55	21 991	893	32
Total.....	50	50	1 981	11 045	80 700	4 355	2 405	4 315	395	103 215	6 429	63
<i>Wayne co., 1st sup'y'y dist.</i>												
Elementary schools.....	63	63	3 055	15 720	140 710	9 975	3 867	6 612	610	177 494	10 568	427
Secondary schools.....	3	3	344	3 675	37 750	2 735	2 392	7 833	89	54 474	8 028	146
Total.....	63	63	3 399	19 395	178 460	12 710	6 259	14 445	699	231 968	18 596	573
2d sup'y'y dist.												
Elementary schools.....	46	46	1 979	4 861	68 045	5 629	2 410	6 132	240	87 317	9 002	643
Secondary schools.....	3	3	211	557	13 698	983	1 192	961	3	17 394	1 554	25
Total.....	46	46	2 190	5 418	81 743	6 612	3 602	7 093	243	104 711	10 556	668
3d sup'y'y dist.												
Elementary schools.....	48	48	2 328	15 420	108 327	7 565	1 555	5 394	568	138 820	9 746	203
Secondary schools.....	4	4	298	3 200	20 833	2 475	2 874	3 077	.....	30 727	4 323	52
Total.....	48	48	2 626	18 620	129 160	8 910	4 030	8 268	568	169 556	14 269	255
4th sup'y'y dist.												
Elementary schools.....	50	50	2 402	11 367	61 450	5 118	1 947	5 149	903	85 934	8 561	1 347
Secondary schools.....	3	3	247	2 658	11 750	834	1 525	1 300	5	17 472	2 428	40
Total.....	50	50	2 649	13 425	73 200	5 952	3 472	6 449	908	103 406	10 949	1 387

Westchester co., 1st sup'y's dist.												
Elementary schools.....	18	27	5 101	142 467	647 364	30 136	4 851	5 833	89 711	920 362	7 548	528
Secondary schools.....	7	7	577	17 483	85 426	6 807	10 537	4 262	7 470	131 985	5 800	687
Total.....	18	27	5 678	159 950	732 790	36 943	15 388	10 095	97 181	1 052 347	13 348	1 215
2d sup'y's dist.												
Elementary schools.....	25	29	4 214	88 550	412 857	25 676	4 891	5 919	11 330	549 223	9 097	1 025
Secondary schools.....	5	5	559	84 000	262 500	15 090	5 435	2 665	3 290	372 950	4 169	132
Total.....	25	29	4 773	172 550	675 357	40 766	10 326	8 584	14 590	922 173	13 266	1 157
3d sup'y's dist.												
Elementary schools.....	36	38	2 000	36 834	187 082	8 945	2 910	5 956	2 291	244 018	9 262	1 321
Secondary schools.....	4	4	256	9 166	62 343	2 300	825	1 100	950	76 684	2 140	206
Total.....	36	38	2 256	46 000	249 425	11 245	3 735	7 056	3 241	320 702	11 402	1 527
4th sup'y's dist.												
Elementary schools.....	37	38	2 470	36 250	187 800	9 275	2 860	6 059	2 527	244 771	9 108	890
Secondary schools.....	2	2	190	6 350	34 500	1 300	900	1 285	900	45 235	1 348	203
Total.....	37	38	2 669	42 600	222 300	10 575	3 760	7 344	3 427	290 006	10 456	1 093
Wyoming co., 1st sup'y's dist.												
Elementary schools.....	55	55	1 807	5 989	54 215	4 070	1 751	3 842	5 195	75 062	6 084	58
Secondary schools.....	3	3	188	804	10 460	525	1 235	1 450	7 463	21 937	1 476	107
Total.....	55	55	1 995	6 793	64 675	4 595	2 986	5 292	12 658	96 999	7 560	165
2d sup'y's dist.												
Elementary schools.....	57	57	2 526	9 885	75 465	7 350	1 140	4 868	503	99 211	7 527	97
Secondary schools.....	3	3	422	3 600	30 500	4 600	3 900	2 125	398	45 323	3 435	32
Total.....	57	57	2 948	13 485	105 965	11 950	5 040	6 993	1 101	144 534	10 962	129
3d sup'y's dist.												
Elementary schools.....	54	54	2 201	10 004	97 720	7 271	2 595	6 437	728	124 755	9 666	1 012
Secondary schools.....	4	4	356	2 671	36 650	2 787	2 353	2 287	.....	46 748	2 953	70
Total.....	54	54	2 557	12 675	134 370	10 058	4 948	8 724	.....	171 503	12 619	1 082
Yates co., 1st sup'y's dist.												
Elementary schools.....	52	53	1 529	6 720	46 563	4 657	2 216	4 785	136	65 077	7 899	16
Secondary schools.....	1	1	108	1 000	6 300	500	600	680	.....	9 080	929	50
Total.....	52	53	1 637	7 720	52 863	5 157	2 816	5 465	.....	74 157	8 828	66
2d sup'y's dist.												
Elementary schools.....	51	51	1 414	5 250	43 816	3 325	1 475	4 662	226	58 754	6 006	54
Secondary schools.....	2	2	100	450	7 000	1 000	618	815	40	9 923	1 052	131
Total.....	51	51	1 514	5 700	50 816	4 325	2 093	5 477	266	68 677	7 058	185

TABLE 2 (continued)
Buildings, property and library

	Number of school districts	BUILDINGS		PROPERTY						LIBRARY		
		Number of school buildings	Number of seats or sittings	Value of schoolhouse site	Value of schoolhouse	Value of furniture	Value of apparatus	Value of library	Value of all other property	Total value of school property	Number of volumes in library	Number of volumes added during past year
VILLAGES UNDER SUPERINTENDENTS												
Albion												
Elementary schools	1	3	735	\$9 000	\$51 000	\$3 000	\$100	\$75	\$2 680	\$65 855	100	5
Secondary schools	1	1	350	6 000	46 000	2 000	735	451	.....	55 186	762	37
Total	1	3	1 085	15 000	97 000	5 000	835	526	2 680	121 041	862	42
Catskill												
Elementary schools	1	2	762	13 000	80 000	2 000	706	340	500	96 546	825	122
Secondary schools	1	1	219	1 500	22 450	1 000	1 120	960	.....	27 030	524	32
Total	1	3	981	14 500	102 450	3 000	1 826	1 300	500	123 576	1 349	154
Fredonia												
Elementary schools	1	4	815	9 000	65 000	2 500	1 500	850	550	79 400	1 200	15
Secondary schools	.....	4	.....	9 000	65 000	2 500	1 500	.....	550	79 400	.....	15
Total	1	4	815	18 000	130 000	5 000	3 000	850	1 100	158 800	1 200	30
Freeport												
Elementary schools	1	3	1 145	31 250	108 000	6 984	548	753	3 000	150 535	1 401	22
Secondary schools	1	1	169	3 750	12 000	1 686	1 272	777	1 450	20 935	639	371
Total	1	3	1 305	35 000	120 000	8 670	1 820	1 530	4 450	171 470	2 240	393
Glen Cove												
Elementary schools	1	3	1 544	20 000	148 000	9 740	790	910	4 814	184 254	1 411	.....
Secondary schools	1	1	300	5 000	30 000	2 550	1 600	500	2 742	42 392	600	.....
Total	1	3	1 844	25 000	178 000	12 290	2 390	1 410	7 556	226 646	2 011	.....
Haverstraw												
Elementary schools	1	1	800	6 000	53 000	2 500	500	125	1 000	63 125	464	.....
Secondary schools	1	1	288	3 000	30 000	2 000	2 500	700	1 000	39 200	1 272	3
Total	1	1	1 088	9 000	83 000	4 500	3 000	825	2 000	102 325	1 736	3

TABLE 2 (continued)
Buildings, property and library

VILLAGES UNDER SUPERINTENDENTS	Number of school districts		BUILDINGS				PROPERTY				LIBRARY	
	Number of school buildings	Number of seats or sittings	Value of schoolhouse site	Value of schoolhouse	Value of furniture	Value of apparatus	Value of library	Value of all other property	Total value of school property	Number of volumes in library	Number of volumes added during past year	
Mamaroneck	1	1	30 000	177 000	6 500	100	600	5 000	219 200	1 187	12	
Elementary schools.....	1	1 470	15 000	33 000	13 000	900	2 200	2 000	66 100	2 872	232	
Secondary schools.....	1	1 650	45 000	210 000	19 500	1 000	2 800	7 000	285 300	4 059	244	
Total.....	1	1 650	45 000	210 000	19 500	1 000	2 800	7 000	285 300	4 059	244	
Mechanicville	4	1 600	8 500	61 000	5 500	200	200	14 950	90 350	200	.....
Elementary schools.....	1	1 260	4 000	17 000	1 200	400	200	17 400	40 200	100	.....
Secondary schools.....	1	1 860	12 500	78 000	6 700	600	400	32 550	130 550	300	.....
Total.....	4	1 860	12 500	78 000	6 700	600	400	32 550	130 550	300	.....
Medina	4	775	14 250	39 900	1 000	500	650	300	56 600	900	.....
Elementary schools.....	1	180	3 000	20 000	5 000	600	2 000	75	30 075	2 100	100	
Secondary schools.....	1	955	17 250	59 900	6 000	1 100	2 650	375	87 275	3 000	100	
Total.....	4	955	17 250	59 900	6 000	1 100	2 650	375	87 275	3 000	100	
Newark	3	996	14 000	42 000	1 750	300	500	300	58 850	1 155	.....
Elementary schools.....	1	200	10 000	45 000	3 030	500	1 650	.....	60 180	1 225	15
Secondary schools.....	1	1 196	24 000	87 000	4 780	800	2 150	300	119 030	2 380	15	
Total.....	3	1 196	24 000	87 000	4 780	800	2 150	300	119 030	2 380	15	
North Tarrytown	1	692	20 000	67 000	3 000	600	850	7 350	98 800	1 000	236	
Elementary schools.....	1	171	7 500	25 000	700	750	1 100	1 650	36 700	1 836	125	
Secondary schools.....	1	863	27 500	92 000	3 700	1 350	1 950	9 000	135 500	2 836	361	
Total.....	1	863	27 500	92 000	3 700	1 350	1 950	9 000	135 500	2 836	361	
Nyaack	2	1 055	7 517	75 000	6 016	500	500	2 000	91 533	783	.....
Elementary schools.....	1	404	3 333	34 350	2 834	1 500	1 000	1 200	44 217	634	.....
Secondary schools.....	1	1 459	10 850	109 350	8 850	2 000	1 500	3 200	135 750	1 417	.....
Total.....	2	1 459	10 850	109 350	8 850	2 000	1 500	3 200	135 750	1 417	.....

TABLE 2 (continued)
Buildings, property and library

VILLAGES UNDER SUPERINTENDENTS	Number of school districts		BUILDINGS		PROPERTY						LIBRARY	
	Number of school buildings	Number of seats or sittings	Value of schoolhouse site	Value of schoolhouse	Value of furniture	Value of apparatus	Value of library	Value of all other property	Total value of school property	Number of volumes in library	Number of volumes added during past year	
Sovay												
Elementary schools.....	4	1 160	21 500	205 000	7 000	3 500	600	5 500	243 100	1 200	50	
Secondary schools.....	1	160	3 000	90 000	3 000	3 000	700	800	100 500	1 200	100	
Total.....	4	1 320	24 500	295 000	10 000	6 500	1 300	6 300	343 600	2 400	150	
Tarrytown												
Elementary schools.....	3	1 511	20 000	81 500	1 000	1 500	689	6 161	110 550	1 748	24	
Secondary schools.....	1	270	5 000	25 000	5 000	5 354	3 053	10 853	55 260	2 565	115	
Total.....	3	1 781	25 000	107 500	6 000	6 854	3 742	17 014	166 110	4 313	139	
Union												
Elementary schools.....	5	945	10 200	27 000	3 400	325	400	550	41 875	900	118	
Secondary schools.....	1	157	600	15 000	975	1 000	1 800	.....	19 375	1 233	98
Total.....	5	1 102	10 800	42 000	4 375	1 325	2 200	550	61 250	2 133	216	
Waterford												
Elementary schools.....	2	992	3 400	37 000	1 600	500	700	600	43 800	474	4	
Secondary schools.....	1	150	1 600	18 000	400	550	850	.....	21 350	715	10
Total.....	2	1 142	5 000	55 000	2 000	1 050	1 500	600	65 150	1 189	14	
Waverly												
Elementary schools.....	5	820	6 000	64 000	2 000	700	260	800	73 760	200	30	
Secondary schools.....	1	260	2 000	25 000	2 500	2 600	1 500	600	32 850	100	30	
Total.....	5	1 080	8 000	89 000	4 500	3 300	410	1 400	106 610	300	60	
Whitehall												
Elementary schools.....	4	1 020	5 000	22 500	2 500	225	382	1 700	32 307	540	8	
Secondary schools.....	1	86	3 000	10 000	500	1 025	552	.....	15 077	481	12
Total.....	4	1 106	8 000	32 500	3 000	1 250	934	1 700	47 384	1 021	20	

TABLE 2 (continued)
Buildings, property and library

CITIES	Number of school districts		BUILDINGS		PROPERTY						LIBRARY	
	Number of school buildings	Number of seats or sittings	Value of schoolhouse site	Value of schoolhouse	Value of furniture	Value of apparatus	Value of library	Value of all other property	Total value of school property	Number of volumes in library	Number of volumes added during past year	
Cohoes 11												
Elementary schools.....	9	2 142	\$24 800	\$55 600	\$2 500	\$962	\$1 602	\$700	\$86 164	2 005	.....
Secondary schools.....	1	330	6 000	19 000	1 500	1 226	1 225	.....	28 951	975	.....
Total.....	10	2 472	30 800	74 600	4 000	2 188	2 827	.....	115 115	2 980	.....
Corning, district 9												
Elementary schools.....	3	900	22 000	57 000	6 350	1 000	885	240	87 475	1 125	82	
Secondary schools.....	1	350	5 000	43 000	3 125	2 400	1 565	.....	55 090	1 380	30
Total.....	4	1 250	27 000	100 000	9 475	3 400	2 450	.....	142 565	2 505	112
Corning, district 13												
Elementary schools.....	2	1 000	15 000	45 000	4 000	600	1 300	1 575	67 475	573	37	
Secondary schools.....	1	295	15 000	55 000	2 000	1 666	2 000	1 800	77 466	804	38	
Total.....	2	1 295	30 000	100 000	6 000	2 266	3 300	3 375	144 941	1 377	75	
Cortland												
Elementary schools.....	4	1 340	19 600	92 000	4 500	500	1 500	300	118 400	1 827	127	
Secondary schools.....	1	314	5 000	16 000	2 000	1 600	2 527	100	27 227	2 200	.....
Total.....	5	1 654	24 600	108 000	6 500	2 100	4 027	400	145 627	4 027	127	
Dunkirk												
Elementary schools.....	9	2 441	45 000	55 000	7 896	1 755	1 452	5 698	116 801	1 489	339	
Secondary schools.....	1	358	35 000	130 000	19 090	4 566	3 378	378	203 412	1 810	122	
Total.....	9	2 799	80 000	205 000	17 986	6 321	4 830	6 076	320 213	3 299	461	
Elmira												
Elementary schools.....	13	5 460	58 500	454 097	20 164	1 473	6 278	5 751	546 263	8 829	381	
Secondary schools.....	1	950	20 150	150 000	11 567	4 200	3 453	90	189 460	4 454	45	
Total.....	13	6 410	78 650	604 097	31 731	5 673	9 731	5 841	735 723	13 283	426	

TABLE 2 (continued)
Buildings, property and library

CITIES	Number of school districts		BUILDINGS		PROPERTY						LIBRARY	
	Number of school buildings	Number of seats or sittings	Value of schoolhouse	Value of schoolhouse site	Value of schoolhouse	Value of furniture	Value of apparatus	Value of library	Value of all other property	Total value of school property	Number of volumes in library	Number of volumes added during past year
Lackawanna												
Elementary schools.....	4	1 575	\$117 327	\$16 000	\$12 500	\$642	\$2 884	\$11 203	\$100 556	4 102	833	
Secondary schools.....	1	1 190	24 000	24 000	3 000	922	1 119	2 971	61 165	1 101	110	
Total.....	4	1 695	146 480	40 000	15 500	1 564	4 003	14 174	221 721	5 203	943	
Little Falls												
Elementary schools.....	3	1 213	87 000	36 500	5 500	4 700	400	6 500	140 600	1 000	9	
Secondary schools.....	1	278	50 000	20 000	2 700	10 300	800	100	83 900	8 872	7	
Total.....	3	1 491	137 000	56 500	8 200	15 000	1 200	6 600	224 500	1 872	16	
Lockport												
Elementary schools.....	11	3 390	223 000	51 000	19 500	4 000	3 000	6 200	306 700	4 028	356	
Secondary schools.....	1	315	116 800	33 000	5 000	3 500	1 250	3 530	163 080	750	26	
Total.....	11	3 705	339 800	84 000	24 500	7 500	4 250	9 730	469 780	4 778	382	
Middletown												
Elementary schools.....	8	2 005	157 000	46 700	2 500	1 000	500	2 750	210 450	514	60	
Secondary schools.....	1	426	36 000	3 600	1 800	6 000	1 500	800	49 700	2 000	229	
Total.....	8	2 431	193 000	50 300	4 300	7 000	2 000	3 550	260 150	2 514	289	
Mount Vernon												
Elementary schools.....	11	5 599	680 363	124 800	14 670	800	775	18 625	840 633	897	97	
Secondary schools.....	3	1 799	288 430	79 000	4 502	6 450	2 633	9 650	390 665	1 693	38	
Total.....	12	7 398	968 793	203 800	19 172	7 250	3 408	28 275	1 230 698	2 590	135	
New Rochelle												
Elementary schools.....	10	5 910	668 500	132 000	37 017	1 398	3 900	25 100	867 915	4 433	115	
Secondary schools.....	1	784	155 000	60 000	15 734	6 800	1 200	11 700	250 434	1 730	95	
Total.....	11	6 694	823 500	192 000	52 751	8 198	5 100	36 800	1 118 349	6 163	210	

TABLE 2 (concluded)
Buildings, property and library

CITIES	BUILDINGS		PROPERTY						LIBRARY		
	Number of school buildings	Number of seats or sittings	Value of schoolhouse site	Value of schoolhouse	Value of furniture	Value of apparatus	Value of library	Value of all other property	Total value of school property	Number of volumes in library	Number of volumes added during past year
Yonkers											
Elementary schools.....	22	12 000	\$365 177	\$2 074 240	\$205 219	\$13 588	\$11 223	\$76 151	\$2 745 598	13 075	846
Secondary schools.....	1	1 300	47 530	196 105	18 000	25 208	3 760	32 930	323 353	2 340	72
Total.....	23	13 300	412 527	2 270 345	223 219	38 796	14 983	109 081	3 068 951	15 415	918
Cities, elementary.....	1 141	867 583	32 461 585	106 209 960	1 596 753	408 283	607 836	19 301 708	160 586 125	948 894	145 326
Villages, elementary.....	147	48 626	714 253	3 659 076	221 152	28 854	27 636	140 319	4 791 290	53 915	2 788
Towns, elementary.....	10 683	462 245	2 634 632	19 161 512	1 408 407	433 640	962 428	395 589	24 996 208	1 645 492	99 819
Total, elementary.....	11 971	1 378 454	\$35 810 470	\$120 030 548	\$3 226 312	\$870 777	\$1 597 900	\$19 837 616	\$190 373 623	2 648 301	247 933
Cities, secondary.....	119	97 759	\$5 557 850	\$16 351 771	\$392 565	\$667 069	\$326 695	\$3 336 999	\$26 632 949	233 350	12 376
Villages, secondary.....	38	10 734	272 316	1 623 446	122 447	64 862	45 161	95 948	2 224 120	44 169	2 748
Towns, secondary.....	611	45 810	570 784	4 410 588	350 638	344 787	385 475	140 723	6 202 995	431 738	20 366
Total, secondary.....	768	154 303	\$6 400 950	\$22 385 805	\$865 650	\$1 076 658	\$757 331	\$3 573 670	\$35 060 064	819 257	35 490
Total, cities.....	1 224	965 342	\$38 019 435	\$122 561 731	\$1 980 318	\$1 075 352	\$934 531	\$23 633 707	\$187 210 074	1 242 244	157 702
Villages, secondary.....	155	50 360	986 569	5 282 522	343 599	93 656	72 797	236 267	7 015 410	98 034	5 536
Total, villages.....	10 696	508 055	3 205 416	23 572 100	1 739 015	778 427	1 347 903	536 312	31 199 263	2 127 230	120 185
Total, State.....	12 075	1 532 757	\$42 211 420	\$151 416 353	\$4 091 962	\$1 947 435	\$2 355 231	\$23 411 286	\$225 433 687	3 407 558	283 423

SPECIAL SCHOOLS																						
College of the City of N. Y., acad. dep't.																						
Elementary	1	1 400	\$1 121 439	\$378 224	\$15 000	1 833	1 833	1 833	1 833	19 047	\$1 533 710	9 284	714									
Secondary	1	1 400	1 121 439	378 224	15 000	1 833	1 833	1 833	1 833	19 047	1 533 710	9 284	714									
Total																						
Hunter Col. of the City of N. Y., h. s. dept																						
Elementary	a		500 000	c 600 000	d	1 833	1 833	1 833	1 833	910	500 910	9 284	714									
Secondary	b		500 000	600 000		1 833	1 833	1 833	1 833	2 727	606 393	9 284	714									
Total																						
N. Y. Inst. for the Blind																						
Elementary	1		170 327	199 644	18 095	20 871	3 600	3 600	3 600	2 148 865	2 561 202	5 150										
Secondary	1		18 925	22 153	2 010	2 297	4 000	4 000	4 000	238 763	284 578	1 350										
Total	1		189 252	221 827	20 105	22 968	4 000	4 000	4 000	2 387 628	2 845 780	6 500										
N. Y. State College for Teachers, h. s. dept., Albany																						
Elementary	1	226	20 375	46 840	5 184	2 750	445	445	445	1 500	77 094	459										
Secondary	1	226	20 375	46 840	5 184	2 750	445	445	445	1 500	77 094	459										
Total																						
N. Y. State Sch. for the Blind, Batavia																						
Elementary	2	148	16 000	300 500	7 000	19 200	3 360	3 360	3 360		346 060	6 123	189									
Secondary	1	30	4 000	72 500	4 000	4 800	840	840	840		86 140	2 141	114									
Total	2	178	20 000	373 000	11 000	24 000	4 200	4 200	4 200		432 200	8 264	303									
Special schools, elementary																						
Special schools, elementary	3	148	686 297	500 144	25 095	39 871	6 960	6 960	6 960	2 149 775	3 408 172	11 273	189									
Special schools, secondary	4	1 656	1 164 739	1 119 747	26 194	11 680	3 518	3 518	3 518	2 662 037	2 587 915	13 234	828									
Total, special schools	5	1 804	1 851 066	1 619 891	51 289	51 551	10 478	10 478	10 478	2 411 812	5 996 087	24 507	1 017									

a Temporarily housed in college building. b Housed in three buildings belonging to board of education. c Building now completed for high school but at present used by college. d Included in value of building.

TABLE 6
Financial statement showing payments by public schools

SUPERVISORY DISTRICTS	SALARIES						LIBRARIES	TEXTBOOKS, STATIONERY AND SUPPLIES	FOR COM- PULSORY AND ATTEND- ANCE	FOR SCHOOL BOARD AND BUSINESS OFFICES	TRANS- PORTA- TION OF PUPILS
	SUPERIN- TENDENT	PRINCIPAL	TEACHERS		JANITORS, ENGINEERS ETC.						
			MEN	WOMEN							
Albany co., 1st sup'y's dist.											
Elementary schools	\$1 271 52	\$6 060 84	\$24 807 43	\$1 601 86	\$360 46	\$294 30	\$25	\$93 75			
Secondary schools	1 228 48	6 060 84	2 165 63	145	17 47	44 14	10	10			
Total	2 500	6 060 84	26 973 06	1 746 86	377 93	338 44	25	103 75			
2d sup'y's dist.											
Elementary schools		6 006 60	17 389 50	418 44	631 55	35 99				\$512	
Secondary schools		6 006 60	17 389 50	418 44	631 55	35 99				512	
Total											
3d sup'y's dist.											
Elementary schools	1 800	4 614	33 725 28	5 071 77	552 80	1 661 26	74 30	10			
Secondary schools	1 260	4 13	1 231 25	108 34	90 48	50 94	37 15				
Total	3 060	4 618 13	35 016 53	5 180 11	643 28	1 712 20	111 45	10			
Allegany co., 1st sup'y's dist.											
Elementary schools	300	3 294	23 140 20	668 18	283 32	202 84	15	2			
Secondary schools	1 650	3 294	2 175	160	47 05	94 76	10	1			
Total	1 950	3 294	25 315 20	828 18	330 37	297 60	25	3			
2d sup'y's dist.											
Elementary schools	1 943	1 278 05	25 467 60	1 557 81	249 90	423 61	40	111			774 67
Secondary schools	3 157	1 278 05	7 779 50	306 95	306 95	385 88	19	19			24 15
Total	5 100	1 278 05	33 247 10	2 142 48	555 85	809 49	64 15	130			774 67
3d sup'y's dist.											
Elementary schools	1 142 73	1 984 25	23 690 97	1 068 25	865 50	136 82	32 47	16 78			
Secondary schools	2 877 27	1 984 25	4 110 08	440	29 19	71 01	60 38	8			
Total	4 020	1 984 25	27 801 05	1 508 25	894 69	207 83	92 85	24 78			
4th sup'y's dist.											
Elementary schools	850	2 052	20 927 18	786 85	1 251 38	159 50	81 54	23 10			200
Secondary schools	2 200	2 052	3 670	380	109 30	109 30	69 63				200
Total	3 050	2 052	24 597 18	1 166 85	1 251 38	268 80	151 17	23 10			

TABLE 6 (continued)
Financial statement showing payments by public schools

SUPERVISORY DISTRICTS	SALARIES						LIBRARIES	TEXTBOOKS, STATIONERY AND SUPPLIES	FOR COM-PULSORY ATTEND-ANCE	FOR SCHOOL BOARD AND BUSINESS OFFICES	TRANS-PORTA-TION OF PUPILS
	SUPERIN-TENDENT	PRINCIPAL	TEACHERS		JANITORS, ENGINEERS ETC.	WOMEN					
			MEN								
Cayuga co., 1st sup'v'y dist.											
Elementary schools	\$528 28		\$2 129 60	\$18 851 31	\$823 52	\$280 96	\$117 03	\$12 ..	\$13 ..	\$293 25	
Secondary schools	1 350 ..		1 900 ..	1 900 ..	87 ..	110 72	69 34	3 ..	8 80	293 25	
Total	1 878 28		2 129 60	20 751 31	910 52	391 68	186 37	15 ..	21 80		
2d sup'v'y dist.											
Elementary schools	1 092 ..		396 ..	21 646 02	1 259 67	72 72	232 06	46 25	45 10	908 50	
Secondary schools	2 313 ..		600 ..	3 187 ..	346 50	175 18	57 95	2 50	15 ..		
Total	3 405 ..		996 ..	24 833 02	1 606 17	247 90	290 01	48 75	60 10	908 50	
3d sup'v'y dist.											
Elementary schools	904 ..		944 ..	19 742 97	598 20	193 64	100 26	8 90	95 36	378 12	
Secondary schools	1 400 ..		1 050 ..	2 400 ..	125 ..	2 40 ..	5 25	1 30	12 ..		
Total	2 304 ..		944 ..	20 792 97	723 20	196 04	114 51	10 20	107 36	378 12	
4th sup'v'y dist.											
Elementary schools	175 ..		1 303 10	14 432 28	411 91	33 37	67 14	..	..	..
Secondary schools	575 ..		200 ..	17 84 ..	2 63 ..	2 63 ..	1 50 ..	..	..	..
Total	750 ..		1 303 10	14 632 28	429 75	36 ..	68 64	..	..	..
5th sup'v'y dist.											
Elementary schools	350 ..		1 340 60	19 357 56	696 13	164 90	169 39	25 ..	20 ..	309 30	
Secondary schools	1 150 ..		3 475 ..	3 475 ..	175 ..	30 ..	70 ..	..	20 ..	..
Total	1 500 ..		1 340 60	22 832 56	871 13	194 90	239 39	25 ..	40 ..	309 30	
Chautauque co., 1st sup'v'y dist.											
Elementary schools	1 900 ..		2 113 ..	28 154 60	1 438 33	192 24	406 71	57 48	35 ..	83 25	
Secondary schools	1 650 ..		1 650 ..	4 685 30	630 ..	53 23	160 35	..	20 ..	..
Total	3 550 ..		3 763 ..	30 839 90	2 068 33	245 47	567 06	57 48	55 ..	83 25	
2d sup'v'y dist.											
Elementary schools	1 189 ..		2 055 25	19 725 40	981 32	247 53	107 05	16 42	52 84	..	
Secondary schools	1 766 ..		2 810 60	2 810 60	156 03	35 49	39 79	..	17 16	..	
Total	2 955 ..		2 055 25	22 536 ..	1 137 35	283 02	146 84	17 40	70 ..	..

TABLE 6 (continued)
Financial statement showing payments by public schools

SUPERVISORY DISTRICTS	SALARIES						LIBRARIES	TEXTBOOKS, STATIONERY AND SUPPLIES	FOR COM- PULSORY ATTEND- ANCE	FOR SCHOOL BOARD AND BUSINESS OFFICES	TRANS- PORTA- TION OF PUPILS
	SUPERIN- TENDENT	PRINCIPAL	TEACHERS		JANITORS, ENGINEERS, ETC.						
			MEN	WOMEN							
Chenango co. (concluded)											
5th sup'v'y dist.											
Elementary schools	\$865	\$1 044	\$17 007 20	2 001	\$578 65	8384 68	\$138 58	\$6 50	\$33 33	\$1 394 90	
Secondary schools	1 885	1 044	19 008 20	19 008 20	209	15	69 12	3 50	46		
Total	2 750	1 044			787 65	399 68	207 70	10	79 33	1 394 90	
Clinton co., 1st sup'v'y dist.											
Elementary schools	1 139 29	2 034	35 436 27	35 436 27	1 263 81	838 85	440 09	108 13	100	120	
Secondary schools	1 860 71	2 034	2 291 83	2 291 83	83 13	135 97	83 13	41 87	25		
Total	3 000	2 034	37 728 10	37 728 10	1 409 14	1 034 82	523 22	210	125	120	
2d sup'v'y dist.											
Elementary schools	933	1 046	25 005 60	25 005 60	1 229 63	1 034 07	161 27	133 50	112	194 96	
Secondary schools	1 617	1 046	1 391	1 391	162 09	23 11	12 99	21	38		
Total	2 550	1 046	26 396 60	26 396 60	1 391 72	1 057 18	174 26	154 50	150	194 96	
3d sup'v'y dist.											
Elementary schools	1 179 50	1 585 40	28 240 50	28 240 50	1 481 04	1 043 35	473 88	28 10			
Secondary schools	3 681	1 585 40	1 861	1 861	345 80	100 43	134 01	1 50			
Total	4 860 50	1 585 40	30 101 50	30 101 50	1 826 84	1 143 78	607 89	29 60			
Columbia co., 1st sup'v'y dist.											
Elementary schools	917	2 450	27 317 80	27 317 80	1 708 99	1 109 95	725 20	25		284	
Secondary schools	1 683	2 450	4 300	4 300	430 75	996 45	485 59	5			
Total	2 600	2 450	31 617 80	31 617 80	2 139 74	2 106 40	1 210 79	30		284	
2d sup'v'y dist.											
Elementary schools	4 316 35	4 812	31 808 07	31 808 07	3 027 23	505 30	793 87	111 64	20	300	
Secondary schools	2 053 65	4 812	2 123 05	2 123 05	243 77	34 71	113 38	8 36	27 50		
Total	6 370	4 812	33 931 72	33 931 72	3 271	540 01	907 25	120	47 50	300	
3d sup'v'y dist.											
Elementary schools	246	1 377	19 835 07	19 835 07	809 34	684 80	153 07	6 15	30 53	30	
Secondary schools	754	1 377	757 50	757 50	75 46	119 75	30 85	3 85	19 14		
Total	1 000	1 377	20 592 57	20 592 57	884 80	804 55	183 92	10	49 67	30	

Cortland co., 1st sup'y's dist.										
Elementary schools.....	1 050	1 208	22,897 01	1 161 30	227 61	322 88	.....	.....	.....	925 ..
Secondary schools.....	1 550	4 213 ..	4 213 ..	430 23 ..	84 29 ..	110 86 ..	.....	.....	.....	.....
Total.....	2 600 ..	1 208 ..	27 110 01	1 591 53 ..	311 90 ..	433 74 ..	.....	.....	.....	925 ..
2d sup'y's dist.										
Elementary schools.....	325 ..	618 ..	15 575 03	322 02 ..	14 90 ..	122 27 ..	.....	.....	.....	1 190 ..
Secondary schools.....	1 225 ..	1 280 ..	1 280 ..	61 60 ..	5 13 ..	44 17 ..	.....	.....	.....	.....
Total.....	1 550 ..	618 ..	16 855 03	383 62 ..	20 03 ..	166 44 ..	.....	.....	.....	1 190 ..
3d sup'y's dist.										
Elementary schools.....	334 ..	2 162 ..	18 316 70	463 08 ..	93 08 ..	150 17 ..	.....	.....	.....	267 ..
Secondary schools.....	816 ..	1 750 ..	1 750 ..	165 ..	.....	.....	.....	.....	.....	.....
Total.....	1 150 ..	2 162 ..	20 066 70	628 08 ..	93 08 ..	150 17 ..	.....	.....	.....	267 ..
Delaware co., 1st sup'y's dist.										
Elementary schools.....	650 ..	1 274 40	26 883 15	1 002 36 ..	917 12 ..	220 85 ..	68 25 ..	.....	.....	957 48
Secondary schools.....	1 000 ..	3 162 63	3 162 63	132 ..	62 72 ..	55 13 ..	19 25 ..	.....	.....	.....
Total.....	1 650 ..	1 274 40	30 045 78	1 134 36 ..	979 84 ..	275 98 ..	87 50 ..	.....	.....	957 48
2d sup'y's dist.										
Elementary schools.....	700 ..	2 721 ..	29 916 80	1 342 12 ..	228 28 ..	180 15 ..	259 82 ..	.....	.....	26 50 ..
Secondary schools.....	1 550 ..	4 585 ..	4 585 ..	300 ..	124 85 ..	55 05 ..	15 ..	.....	.....	.....
Total.....	2 250 ..	2 721 ..	34 501 80	1 642 12 ..	353 13 ..	235 20 ..	259 82 ..	.....	.....	41 50 ..
3d sup'y's dist.										
Elementary schools.....	1 520 ..	504 ..	32 729 88	1 577 45 ..	215 75 ..	1 887 45 ..	100 ..	.....	.....	36 ..
Secondary schools.....	1 780 ..	1 350 ..	9 098 ..	696 72 ..	170 94 ..	846 52 ..	24 ..	.....	.....	.....
Total.....	3 300 ..	1 854 ..	41 737 88	2 274 17 ..	386 70 ..	2 733 97 ..	100 ..	.....	.....	60 ..
4th sup'y's dist.										
Elementary schools.....	2 322 50	4 778 ..	25 067 16	943 67 ..	637 25 ..	228 21 ..	35 ..	.....	.....	32 26 ..
Secondary schools.....	3 452 75	4 363 12	4 363 12	513 83 ..	45 ..	212 41 ..	28 32 ..	.....	.....	.....
Total.....	5 775 25	4 778 ..	29 430 28	1 457 50 ..	682 25 ..	440 62 ..	45 ..	.....	.....	60 58 ..
5th sup'y's dist.										
Elementary schools.....	475 ..	3 615 ..	19 646 40	599 98 ..	783 60 ..	157 70 ..	.....	.....	.....	51 06 ..
Secondary schools.....	1 202 ..	1 165 ..	1 165 ..	124 16 ..	185 ..	82 08 ..	.....	.....	.....	27 87 ..
Total.....	1 677 ..	3 615 ..	20 811 40	724 14 ..	968 60 ..	240 38 ..	.....	.....	.....	78 93 ..
6th sup'y's dist.										
Elementary schools.....	628 57	1 751 ..	22 263 71	444 19 ..	855 63 ..	273 28 ..	35 ..	.....	.....	17 14 ..
Secondary schools.....	1 571 43	.....	2 574 29	242 86 ..	118 81 ..	384 45 ..	15 ..	.....	.....	12 86 ..
Total.....	2 200 ..	1 751 ..	24 838 ..	687 05 ..	974 44 ..	657 73 ..	50 ..	.....	.....	30 ..
Dutchess co., 1st sup'y's dist.										
Elementary schools.....	3 388 50	2 765 ..	26 978 16	2 045 55 ..	755 09 ..	909 09 ..	160 ..	.....	.....	483 34 ..
Secondary schools.....	2 193 ..	.....	2 296 15	385 75 ..	193 98 ..	193 98 ..	10 ..	.....	.....	.....
Total.....	5 581 50	2 765 ..	29 274 31	2 431 30 ..	809 14 ..	1 103 07 ..	170 ..	.....	.....	483 34 ..

TABLE 6 (continued)
Financial statement showing payments by public schools

SUPERVISORY DISTRICTS	SALARIES						LIBRARIES	TEXTBOOKS, STATIONERY AND SUPPLIES	FOR COM-PULSORY ATTENDANCE	FOR SCHOOL BOARD AND BUSINESS OFFICES	TRANS-PORTATION OF PUPILS
	SUPERIN-TENDENT	PRINCIPAL	TEACHERS		JANITORS, ENGINEERS ETC.						
			MEN	WOMEN							
Dutchess co. (continued)											
2d sup v y dist.											
Elementary schools	\$1 470	\$5 000	\$32 104 85	\$2 237 03	\$825 35	\$1 059 46	\$70	\$30	\$100		
Secondary schools	2 330	2 200	2 870	555	202 81	207 75	10	10			
Total	3 800	5 200	34 974 85	2 732 03	1 028 16	1 267 21	70	40	100		
3d sup v y dist.											
Elementary schools	1 360	2 130	21 061 05	1 079 05	311 65	343 81	75	15	125		
Secondary schools	1 900	365	2 054	385	10	219 86	50	10			
Total	3 350	2 495	23 115 05	1 464 05	321 65	563 67	125	25	125		
4th sup v y dist.											
Elementary schools	3 500	3 196 86	26 247 50	2 095 82	411 76	1 064	210	166 15	105		
Secondary schools	4 400		6 085	603 58	7 33	543 58	9 10	9 10			
Total	7 900	3 196 86	32 332 50	2 699 40	419 09	1 607 58	210	175 25	105		
Erie co., 1st sup v y dist.											
Elementary schools	2 819	1 829 68	38 922 81	3 230 55	609 12	1 814 91	83				
Secondary schools	3 231		8 110	748	188 17	577 90	17				
Total	6 050	1 829 68	47 032 81	3 978 55	797 29	2 392 81	100				
2d sup v y dist.											
Elementary schools	5 175	4 824 40	60 906 22	8 207 11	1 097 63	3 468 37	588 79	1 316 45			
Secondary schools	6 830	600	13 623	1 756 97	459 71	1 360 84	156 15	328 50			
Total	12 005	5 424 40	74 619 22	9 964 08	1 557 34	4 829 21	744 94	1 645 04			
3d sup v y dist.											
Elementary schools	1 541	1 356	30 398 90	1 908 64	1 412 15	215 14	200 84	29 17			
Secondary schools	1 434	750	5 441 70	245 50	100 52	65	56 16	5 83			
Total	2 975	2 106	35 840 60	2 154 14	1 512 67	215 79	257	35			
4th sup v y dist.											
Elementary schools	2 918	786 12	30 497 06	2 289 50	439 71	940 54	108 20	72 50			
Secondary schools	2 522		4 337	575	124 25	378	6 50	34 50			
Total	5 440	786 12	34 834 06	2 864 50	563 96	1 318 54	114 70	107			

TABLE 6 (continued)
Financial statement showing payments by public schools

SUPERVISORY DISTRICTS	SALARIES						LIBRARIES	TEXTBOOKS, STATIONERY AND SUPPLIES	FOR COM-PULSORY ATTENDANCE	FOR SCHOOL BOARD AND BUSINESS OFFICES	TRANS-PORTA-TION OF PUPILS
	SUPERIN-TENDENT	PRINCIPAL	TEACHERS		JANITORS, ENGINEERS ETC.						
			MEN	WOMEN							
Greene co., 1st sup'y dist.											
Elementary schools.....	\$1 200 ..		\$708 ..	\$30 909 09	\$1 636 69	\$503 13	\$404 87	\$55 75	\$60 85		
Secondary schools.....	2 600 ..		200 ..	2 573 33	370 ..	91 48	68 ..	55 75	30 ..		
Total.....	3 800 ..		908 ..	33 482 42	2 006 69	594 61	532 87		90 85		
2d sup'y dist.											
Elementary schools.....	3 017 50		3 552 05	32 988 80	2 604 05	373 14	606 19	94 20	52 16	\$1 139 85	
Secondary schools.....	2 880 ..		900 ..	5 168 26	594 26	127 93	411 08	36 80	9 54		
Total.....	5 897 50		4 452 05	38 157 06	3 198 31	501 07	1 017 27	131 ..	61 70	1 139 85	
Greene co., 1st sup'y dist.											
Elementary schools.....	2 395 ..		3 356 ..	23 608 42	1 929 66	228 69	487 99	158 50	149 ..		
Secondary schools.....	2 525 ..		3 195 ..	3 195 ..	1 170 61	55 ..	229 50	20 ..	86 ..		
Total.....	4 880 ..		3 356 ..	26 803 42	2 100 27	283 69	717 49	178 50	235 ..		
2d sup'y dist.											
Elementary schools.....	534 ..		5 135 50	14 239 05	694 31	10 ..	125 95	20 ..		880 ..	
Secondary schools.....	1 268 ..		779 ..	779 ..	121 16	42 63	32 44	10 ..			
Total.....	1 800 ..		5 135 50	15 018 05	815 47	52 63	158 39	30 ..		880 ..	
3d sup'y dist.											
Elementary schools.....	450 ..		5 730 37	18 786 87	999 25	132 53	177 79	45 15		440 ..	
Secondary schools.....	1 450 ..		1 312 50	1 312 50	252 ..	168 74	90 55	4 85			
Total.....	1 900 ..		5 730 37	20 099 37	1 251 25	301 27	268 34	50 ..		440 ..	
Hamilton co.											
Elementary schools.....	955 ..		3 542 ..	21 176 75	1 692 87	583 16	1 241 46		275 ..	300 ..	
Secondary schools.....	2 095 ..		3 345 ..	2 345 ..	375 ..	196 07	450 36		125 ..	450 36	
Total.....	3 050 ..		3 542 ..	23 521 75	2 067 87	779 23	1 691 82		400 ..	300 ..	
Herkimer co., 1st sup'y dist.											
Elementary schools.....	2 025 ..		1 116 ..	34 081 95	1 649 80	548 34	737 53	150 ..	20 ..	239 ..	
Secondary schools.....	1 975 ..		7 446 12	7 446 12	1 767 05	191 23	451 03	15 ..	20 ..	239 ..	
Total.....	4 000 ..		1 116 ..	41 498 07	2 416 85	739 57	1 188 56	165 ..	40 ..	239 ..	

TABLE 6 (continued)
Financial statement showing payments by public schools

SUPERVISORY DISTRICTS	SALARIES						LIBRARIES	TEXTBOOKS, STATIONERY AND SUPPLIES	FOR COM-PULSORY ATTENDANCE	FOR SCHOOL BOARD AND BUSINESS OFFICES	TRANSPORTATION OF PUPILS
	SUPERINTENDENT	PRINCIPAL	TEACHERS		JANITORS, ENGINEERS ETC.						
			MEN	WOMEN							
Lewis co. (concluded)											
2d sup v'y dist.											
Elementary schools	975	1 944 04	24 210 65	997 37	228 05	290 48	351				
Secondary schools	1 575	800	4 100	225	68 15	115	351				
Total	2 550	2 044 04	28 310 65	1 222 37	296 20	405 48					
3d sup v'y dist.											
Elementary schools	125	1 098 20	16 227 50	350 11	313 39	56 86	274 34	10			
Secondary schools	625	460	460	40	23 10	10 80	274 34	10 90			
Total	750	1 098 20	16 687 50	390 11	336 49	67 66		20 90			
4th sup v'y dist.											
Elementary schools	700	1 989 10	19 100 46	612 88	315 88	42 96	233	65			
Secondary schools	1 950	1 565	1 565	225 65	157 72	61 30	233	12			
Total	2 650	1 989 10	20 755 46	838 53	473 60	104 26		90			
Livingston co., 1st sup v'y dist.											
Elementary schools	2 610	5 081	35 621 71	2 401 04	249 21	532 84	109	75	55		
Secondary schools	3 540	500	6 170	753	288 93	149 53	109	68	40		
Total	6 150	5 581	41 791 71	3 154 04	538 14	682 37		143	95		
2d sup v'y dist.											
Elementary schools	766 66	2 751 80	25 765 98	1 570 28	831 55	136 68	140	10	50		
Secondary schools	2 033 34	555	3 335	294 20	300	141 38	140	10	86 74		
Total	2 800	3 306 80	29 100 98	1 864 48	1 131 55	278 06		20	136 74		
3d sup v'y dist.											
Elementary schools	1 900	4 406 45	30 056 05	1 556 90	259 04	660 66	215	300	97		
Secondary schools	3 050	1 000	8 022 50	860	44 77	592 22	215	50	62 86		
Total	4 950	5 406 45	38 078 55	2 416 90	303 81	1 252 88		350	159 86		
Madison co., 1st sup v'y dist.											
Elementary schools	1 606 45	1 200	23 021 12	1 654 75	265 02	361 35	3 473 75	79 50	55 50		
Secondary schools	4 050	1 200	4 830 41	483 22	42 27	228 33	21 50	21 50	29 50		
Total	5 656 45	1 200	27 851 53	2 137 97	307 29	589 68		101	85		

TABLE 6 (continued)
Financial statement showing payments by public schools

SUPERVISORY DISTRICTS	SALARIES					LIBRARIES	TEXTBOOKS, STATIONERY AND SUPPLIES	FOR COM-PULSORY BOARD ATTENDANCE	FOR SCHOOL BOARD AND BUSINESS OFFICES	TRANSPORTATION OF PUPILS
	SUPERINTENDENT	PRINCIPAL	TEACHERS		JANITORS, ENGINEERS ETC.					
			MEN	WOMEN						
Nassau co., (concluded)										
2d sup v'y dist.										
Elementary schools	\$22 763 33	\$1 540	\$95 594 23	\$13 350 48	\$865 46	\$8 115 03	\$948 03	\$761 45		
Secondary schools	4 111 67	1 560	14 065	1 542 66	98 80	1 214 32	88 33	308 55		
Total	26 875	3 100	109 659 23	14 893 14	964 26	9 329 35	1 036 36	1 070		
Niagara co., 1st sup v'y dist.										
Elementary schools	880	1 104	25 169 48	1 689 02	182 03	243 13	37	35		
Secondary schools	1 770	3 815	3 815	589 69	221 26	39 92	20	25		
Total	2 650	1 104	28 984 48	2 278 71	403 29	283 05	57	60		
2d sup v'y dist.										
Elementary schools	2 172	2 572 10	19 639 10	1 811 47	306 92	810 09				
Secondary schools	2 172	2 572 10	19 639 10	1 811 47	306 92	810 09				
Total										
3d sup v'y dist.										
Elementary schools	1 075	1 008	31 660 35	2 118 41	742 87	508 08	124			
Secondary schools	1 960	2 346	375	375	127 43	155 31	2			
Total	3 035	1 008	34 006 35	2 493 41	870 30	663 39	126			
Oneida co., 1st sup v'y dist.										
Elementary schools	5 175	892 80	36 647 66	2 899 37	520 49	725 43	81 87	196 25	\$40	
Secondary schools	2 975	6 235	6 235	411 53	48 79	147 34	18 13	53 75		
Total	8 150	892 80	42 882 66	3 310 90	569 28	872 77	100	250	40	
2d sup v'y dist.										
Elementary schools	2 430	786	23 923 29	1 363 50	556 28	429 23	50 12	87 02	1 465 78	
Secondary schools	3 776 10	5 121 06	5 121 06	480 92	289 10	148 64	7	51 62		
Total	6 206 10	786	29 044 35	1 844 42	845 38	577 87	57 12	138 64	1 465 78	
3d sup v'y dist.										
Elementary schools	1 250	2 014 37	26 124 30	1 589 78	467 88	337 70	46 50			
Secondary schools	3 534	960	4 322	555 51	612 01	185 14	21			
Total	4 784	2 964 37	30 446 30	2 145 29	1 079 89	522 84	67 50			

4th sup'v'y dist.	968	22 026 06	856 20	358 70	181 92	22 50	39 50
Elementary schools	1 050	777	60 35	53 70	9 99	2 50	10 50
Secondary schools	2 018	22 803 06	916 55	412 40	191 91	25	50
Total							
5th sup'v'y dist.	2 025	21 840 50	703 91	662 54	137 19	19	22 71
Elementary schools	1 975	2 250	288 90	226	112 43	2	45 41
Secondary schools	4 000	24 090 50	992 81	888 54	249 62	21	68 12
Total							
6th sup'v'y dist.	400	23 381 07	608 93	472 34	123 72	30	52 50
Elementary schools	900	3 697 25	25	10 80	27 51	11	22 50
Secondary schools	1 300	27 078 32	633 93	483 14	151 23	41	75
Total							
7th sup'v'y dist.	912 50	19 694 29	568 37	320 98	133 86	35	21
Elementary schools	1 864 50	2 994 93	163 01	104 75	107 12	15	19
Secondary schools	2 777	22 689 22	731 38	425 73	240 98	50	40
Total							
Onondaga co., 1st sup'v'y dist.	1 425	28 619 60	1 300 17	222 45	114 87	22 09	42 90
Elementary schools	2 425	4 550	517 25	196 98	67 45	22 09	42 90
Secondary schools	3 850	33 169 60	1 817 42	419 43	182 32	22 09	85 80
Total							
2d sup'v'y dist.	2 020	33 241 23	2 352 92	619 24	638 25	116 50	24
Elementary schools	2 730	5 640 24	765	79 24	220 88	2	15 38
Secondary schools	4 750	38 881 47	3 117 92	698 48	859 13	118 50	39 38
Total							
3d sup'v'y dist.	5 756 50	27 784 04	1 716 60	364 85	413 06	30 50	10
Elementary schools	2 150	4 627 97	423 65	58 85	88 99	5	5
Secondary schools	7 906 50	32 412 01	2 140 25	423 70	502 05	30 50	15
Total							
4th sup'v'y dist.	1 700	33 767 62	2 706 04	185 41	415 66	173 50	252 85
Elementary schools	4 500	6 676 75	981 55	113 71	214 03	135 04	135 04
Secondary schools	6 200	40 444 37	3 687 59	299 12	629 69	173 50	387 89
Total							
5th sup'v'y dist.	1 855	30 985 79	1 955 55	52 18	411 24	25	111 67
Elementary schools	3 245	7 780 45	696 65	227 64	168 67	10	73 33
Secondary schools	5 100	38 766 24	2 652 20	279 82	579 91	35	185
Total							
Ontario co., 1st sup'v'y dist.	1 090	21 186 60	1 058 57	384 71	388 68	8 25	75 75
Elementary schools	1 660	3 700	420	93 90	277 59	8 25	75 78
Secondary schools	2 750	24 886 60	1 478 57	478 61	666 27	8 25	151 53
Total							

Ontario co., 1st sup'v'y dist.

TABLE 6 (continued)
Financial statement showing payments by public schools

SUPERVISORY DISTRICTS	SALARIES						LIBRARIES	TEXTBOOKS, STATIONERY AND SUPPLIES	FOR COM-PULSORY ATTENDANCE	FOR SCHOOL BOARD AND BUSINESS OFFICES	TRANS-PORTATION OF PUPILS
	SUPERIN-TENDENT	PRINCIPAL	TEACHERS		JANITORS, ENGINEERS ETC.						
			MEN	WOMEN							
Ontario co. (<i>concluded</i>)											
24 sup v'y dist.											
Elementary schools.....	\$1 915 ..	\$201 ..	\$30 460 89	\$1 923 14	\$354 57	\$606 93	\$248 61	\$44 60			
Secondary schools.....	2 913 ..	6 361 23	38 822 12	433 11	79 80	276 46	82 20	44 60			
Total.....	4 828 ..	921 ..	38 822 12	2 356 25	464 37	943 39	330 81				
3d sup v'y dist.											
Elementary schools.....			18 264 73	1 040 22	495 84	254 40					\$507 ..
Secondary schools.....			18 264 73	1 040 22	495 84	254 40					507 ..
Total.....											
4th sup v'y dist.											
Elementary schools.....	700 ..	2 430 ..	21 725 56	758 86	212 98	47 74	39 11	2 ..			459 50
Secondary schools.....	1 350 ..	650 ..	2 350 ..	325 50	152 57	28 17	97 69	2 ..			
Total.....	2 050 ..	3 080 ..	24 075 56	1 084 36	365 55	75 91	136 80	2 ..			459 50
Orange co. 1st sup v'y dist.											
Elementary schools.....	8 444 ..	600 ..	60 714 63	4 226 58	536 64	1577 59	516 44	457 ..			50 ..
Secondary schools.....	4 106 ..	400 ..	11 238 75	1 073 25	355 23	928 37	236 33	88 ..			
Total.....	12 550 ..	1 000 ..	71 953 38	5 299 83	891 87	2 505 96	752 77	545 ..			50 ..
2d sup v'y dist.											
Elementary schools.....	5 977 50	4 177 ..	57 401 64	4 840 31	326 05	3 083 51	256 43	505 37			520 ..
Secondary schools.....	5 222 50	4 177 ..	13 375 48	1 248 95	298 29	1 108 05	43 90	79 83			
Total.....	11 200 ..	4 177 ..	70 777 12	6 089 26	624 34	4 291 56	300 33	585 20			520 ..
3d sup v'y dist.											
Elementary schools.....	3 984 50	26 136 11	26 136 11	1 095 51	139 44	220 34					
Secondary schools.....	3 984 50	26 136 11	26 136 11	1 095 51	139 44	220 34					
Total.....											
Orleans co., 1st sup v'y dist.											
Elementary schools.....	900 ..	747 ..	20 409 32	823 62	351 63	418 88		15 ..			300 ..
Secondary schools.....	950 ..	747 ..	1 875 ..	199 30	10 ..	38 47		10 ..			
Total.....	1 850 ..	747 ..	22 284 32	1 022 92	361 63	457 35		25 ..			300 ..

TABLE 6 (continued)
Financial statement showing payments by public schools

SUPERVISORY DISTRICTS	SALARIES						LIBRARIES	TEXTBOOKS, STATIONERY AND SUPPLIES	FOR COM- PULSORY BOARD ATTEND- ANCE	FOR SCHOOL BOARD AND BUSINESS OFFICES	TRANS- PORTA- TION OF PUPILS
	SUPERIN- TENDENT	PRINCIPAL	TEACHERS		JANITORS, ENGINEERS ETC.						
			MEN	WOMEN							
Otsego co. (concluded)											
4th sup'v'y dist.											
Elementary schools	\$1 025	\$679 17	\$22 412 16	\$853 57	\$224 71	\$505 47		\$86 55			\$2 245 ..
Secondary schools	2 325 ..	550 ..	3 485 ..	385 ..	209 43	87 77					
Total	3 350 ..	1 229 17	25 897 16	1 238 57	434 14	593 24		36 55			2 245 ..
5th sup'v'y dist.											
Elementary schools	590	828	16 549 40	595 44	803 66	133 26		2 14	\$18 ..		1 593 12
Secondary schools	2 110 ..	2 436 ..	2 436 ..	304 57	82 14	63 21		86	15 ..		
Total	2 700 ..	828 ..	18 985 40	900 01	885 80	196 47		3 ..	33 ..		1 593 12
6th sup'v'y dist.											
Elementary schools	343	1 266 ..	13 204 60	322 39	468 01	114 87		7 33			2 558 52
Secondary schools	1 257 ..	725 ..	6 725 ..	105 ..	6 16	56 13		4 67			
Total	1 600 ..	1 266 ..	13 929 60	427 39	474 17	171 ..		12 ..			2 558 52
Putnam co.											
Elementary schools	4 541 25	2 183 45	35 804 40	2 908 62	899 64	1 319 07		250		72 50	454 ..
Secondary schools	3 810 ..	6 239 54	718 ..	718 ..	101 04	300 65		50		117 50	
Total	8 351 25	2 183 45	42 043 94	3 626 62	1 001 58	1 619 72		300 ..		190 ..	454 ..
Rensselaer co., 1st sup'v'y dist.											
Elementary schools	566 67	1 468 ..	25 827 83	1 454 ..	636 54	248 72		15		102 ..	90 40
Secondary schools	1 533 33	2 100 ..	2 183 50	311 ..	39 ..	90 08		5		48 ..	
Total	2 100 ..	1 468 ..	28 011 33	1 765 ..	675 54	338 80		20 ..		150 ..	90 40
2d sup'v'y dist.											
Elementary schools	190 ..	1 650 ..	17 140 ..	678 81	242 21	128 85		9 ..		41 25	436 ..
Secondary schools	760 ..	950 ..	970 ..	121 ..	5 25	63 90		6 ..		27 50	
Total	950 ..	1 650 ..	18 110 ..	799 81	247 46	192 25		15 ..		68 75	436 ..
3d sup'v'y dist.											
Elementary schools	1 778 ..	872 70	25 943 28	1 803 82	483 33	302 92		45			
Secondary schools	725 ..	300 ..	25 943 28	77 ..	483 33	302 92		45			
Total	2 503 ..	1 172 70	25 943 28	1 880 82	483 33	302 92		45			

Rockland co.	15 173 34	8 480 ..	73 537 70	9 850 41	717 39	3 561 28	660 70	296 86
Elementary schools.....	5 021 66	1 308 75	11 192 02	1 969 08	478 55	728 14	393 30	217 56
Secondary schools.....	20 195 ..	4 837 80	51 270 23	2 948 33	680 03	1 289 48	2 50	82 60
Total.....	2 175 ..	3 529 05	40 078 21	1 979 25	201 48	561 34	393 30	350 75
St Lawrence co., 1st sup v'y dist.	3 472 50	4 837 80	51 270 23	2 948 33	680 03	1 289 48	393 30	568 31
Elementary schools.....	2 297 50	1 308 75	11 192 02	1 969 08	478 55	728 14	393 30	217 56
Secondary schools.....	2 175 ..	4 837 80	51 270 23	2 948 33	680 03	1 289 48	2 50	82 60
Total.....	3 472 50	3 529 05	40 078 21	1 979 25	201 48	561 34	393 30	350 75
2d sup v'y dist.	1 010 ..	2 151 ..	18 806 17	696 55	430 45	163 96	.....	.....
Elementary schools.....	1 300 ..	.....	980 ..	186 50	33 93	34 78	.....	130 ..
Secondary schools.....	2 310 ..	2 151 ..	19 786 17	883 05	464 38	198 74	.....	130 ..
Total.....	1 010 ..	2 151 ..	18 806 17	696 55	430 45	163 96	.....	.....
3d sup v'y dist.	1 025 ..	.....	26 143 ..	781 57	406 70	200 40	12 75	30 ..
Elementary schools.....	2 150 ..	.....	1 600 ..	192 70	82 84	60 95	.....	15 ..
Secondary schools.....	3 175 ..	.....	27 743 ..	974 27	489 54	261 35	12 75	45 ..
Total.....	400 ..	589 72	20 465 16	599 94	147 14	243 88	12 50	210 ..
4th sup v'y dist.	1 500 ..	.....	1 525 ..	242 ..	38 43	27 50	12 50	12 50
Elementary schools.....	1 900 ..	.....	21 990 16	841 94	185 57	271 38	25 ..	25 ..
Secondary schools.....	1 500 ..	.....	.....	.....	.....	.....	.....	.....
Total.....	2 509 ..	2 101 ..	27 094 18	1 377 92	677 11	323 14	85 80	17 79
5th sup v'y dist.	2 129 ..	950 ..	5 166 ..	690 64	196 69	244 05	.....	17 79
Elementary schools.....	4 638 ..	3 051 ..	32 260 18	2 068 56	873 80	567 19	85 80	35 58
Secondary schools.....	4 638 ..	3 051 ..	.....	.....	.....	.....	.....	.....
Total.....	1 685 ..	1 572 ..	29 009 70	1 515 03	374 79	199 62	16 60	50 ..
6th sup v'y dist.	2 815 ..	50 ..	3 945 ..	425 ..	22 21	120 72	13 60	20 ..
Elementary schools.....	4 500 ..	1 622 ..	32 254 70	1 940 03	387 ..	320 34	30 20	70 ..
Secondary schools.....	4 500 ..	1 622 ..	.....	.....	.....	.....	.....	.....
Total.....	2 350 ..	1 732 ..	31 806 42	1 790 56	537 94	290 89	125 25	60 ..
7th sup v'y dist.	2 250 ..	.....	5 903 74	575 ..	117 31	228 73	30 ..	90 ..
Elementary schools.....	4 600 ..	1 732 ..	37 710 16	2 365 56	655 25	519 62	155 25	150 ..
Secondary schools.....	4 600 ..	1 732 ..	.....	.....	.....	.....	.....	.....
Total.....	1 050 ..	1 472 ..	19 890 25	535 28	299 25	313 27	15 ..	70 ..
8th sup v'y dist.	500 ..	.....	400 ..	50 ..	.....	84 06	.....	70 ..
Elementary schools.....	1 650 ..	1 472 ..	20 290 25	585 28	299 25	397 33	15 ..	140 ..
Secondary schools.....	1 650 ..	1 472 ..	.....	.....	.....	.....	.....	.....
Total.....	525 ..	930 ..	20 086 08	946 ..	200 53	84 70	31 25	.....
Saratoga co., 1st sup v'y dist.	1 400 ..	.....	1 625 ..	125 ..	1 80	4 83	3 75	.....
Elementary schools.....	1 925 ..	930 ..	21 711 08	1 071 ..	202 33	89 53	35 ..	.....
Secondary schools.....	1 925 ..	930 ..	.....	.....	.....	.....	.....	.....
Total.....	525 ..	930 ..	20 086 08	946 ..	200 53	84 70	31 25	.....
Elementary schools.....	1 400 ..	.....	1 625 ..	125 ..	1 80	4 83	3 75	.....
Secondary schools.....	1 925 ..	930 ..	21 711 08	1 071 ..	202 33	89 53	35 ..	.....
Total.....	1 925 ..	930 ..	21 711 08	1 071 ..	202 33	89 53	35 ..	.....

TABLE 6 (continued)
Financial statement showing payments by public schools

SUPERVISORY DISTRICTS	SALARIES						LIBRARIES	TEXTBOOKS, STATIONERY AND SUPPLIES	FOR COM- PULSORY ATTEND- ANCE	FOR SCHOOL BOARD AND BUSINESS OFFICES	TRANS- PORTA- TION OF PUPILS
	SUPERIN- TENDENT	PRINCIPAL	TEACHERS		JANITORS, ENGINEERS ETC.						
			MEN	WOMEN							
<i>Saratoga co. (concluded)</i>											
2d sup v'y dist.											
Elementary schools	\$1,090	\$1,234	\$28,722 26		\$1,369 13	\$600 14	\$358 48	\$100	\$50		
Secondary schools	1,110		4,486		537 50	32 07	37 02	10	20		
Total	2,200	1,234	33,208 36		1,906 63	632 21	455 50	200	100		
3d sup v'y dist.											
Elementary schools	1,050	360	27,035 40		2,166 25	991 91	220 64	50			
Secondary schools	1,400		3,225		289	3 75	41 50	25			
Total	2,450	360	30,261 40		2,455 25	995 66	262 14	75			
4th sup v'y dist.											
Elementary schools	750	1,649	21,858 50		1,263 04	631 38	566 18	59		\$100	
Secondary schools	800		2,460		250	45	200	16			
Total	1,550	1,649	24,318 50		1,513 04	676 38	766 18	75			160
<i>Schenectady co.</i>											
Elementary schools	3,600 80	3,438 90	53,820 24		4,920 93	601 26	715 43	187 50	367 38		
Secondary schools	1,399 20		3,959 37		585 87	105 90	264 84	62 50	339 12		
Total	5,000	3,438 90	57,779 61		5,506 80	707 16	980 27	250	706 50		
<i>Schoharie co., 1st sup v'y dist.</i>											
Elementary schools	125	4,678 50	16,473 74		281 05	263 30	98 47	3		704 64	
Secondary schools	625		525		69 50	10	15 70	2			
Total	750	4,678 50	16,998 74		350 55	273 30	44 17	5		704 64	
2d sup v'y dist.											
Elementary schools	766 66	9,502	15,452 69		657 53	1,335 42	138 23	33 15		180	
Secondary schools	1,583 34		3,286 08		200	68 12	36 65	16 17			
Total	2,350	9,502	18,738 77		857 53	1,403 54	174 88	49 32		180	
3d sup v'y dist.											
Elementary schools	1,050	6,467 75	25,308 75		1,354 13	338 45	256 68	55	38 50	875	
Secondary schools	2,350		5,650		684	72 04	254 05		23 50		
Total	3,400	6,467 75	30,958 75		2,038 13	410 49	510 73	55	62	875	

Schuyler co., 1st sup'v'y dist.										
Elementary schools.....	1 312 ..	1 666 30	21 612 80	783 59	56 52	136 75	10 ..	10 22	941 35	
Secondary schools.....	1 113 ..	1 106 ..	1 106 ..	134 67	44 ..	88 17	16 ..	16 ..	16 ..	
Total.....	2 425 ..	1 666 30	22 718 80	918 26	100 82	224 92	10 ..	26 22	941 35	
2d sup'v'y dist.										
Elementary schools.....	500 ..	936 ..	20 739 ..	728 17	72 66	126 63	150 ..	112 46	1 032 10	
Secondary schools.....	1 400 ..	1 836 ..	2 700 ..	374 50	60 11	50 ..	87 46	87 46	1 032 10	
Total.....	1 400 ..	1 836 ..	23 439 ..	1 102 67	132 77	176 63	150 ..	199 92	1 032 10	
Seneca co., 1st sup'v'y dist.										
Elementary schools.....	1 285 ..	4 009 ..	19 096 30	1 100 60	109 54	95 19	63 48	68 75	125 ..	
Secondary schools.....	2 115 ..	3 820 ..	3 820 ..	435 ..	130 12	132 07	28 71	52 75	125 ..	
Total.....	3 400 ..	4 009 ..	22 916 30	1 535 60	239 66	227 26	92 19	121 50	125 ..	
2d sup'v'y dist.										
Elementary schools.....	1 666 70	660 ..	22 657 71	1 717 67	785 60	181 24	202 50	202 50	167 20	
Secondary schools.....	533 30	800 ..	3 666 60	268 49	34 40	110 83	3 ..	104 25	167 20	
Total.....	2 200 ..	1 460 ..	26 324 31	1 986 16	820 ..	292 07	202 50	202 50	167 20	
Steuben co., 1st sup'v'y dist.										
Elementary schools.....	700 ..	728 ..	25 079 63	1 649 04	167 09	268 06	167 09	225 ..	225 ..	
Secondary schools.....	600 ..	728 ..	1 275 ..	158 ..	18 34	20 50	20 50	225 ..	225 ..	
Total.....	1 300 ..	728 ..	26 354 63	1 807 04	185 43	288 56	167 09	225 ..	225 ..	
2d sup'v'y dist.										
Elementary schools.....	1 626 ..	1 369 80	23 763 68	958 25	66 72	218 62	115 50	296 21	928 ..	
Secondary schools.....	2 174 ..	800 ..	4 720 ..	292 16	113 15	69 46	3 ..	104 25	928 ..	
Total.....	3 800 ..	2 109 80	28 483 68	1 250 41	179 87	288 08	118 50	400 46	928 ..	
3d sup'v'y dist.										
Elementary schools.....	757 ..	600 ..	21 888 41	940 57	487 51	302 55	28 ..	187 ..	1 227 25	
Secondary schools.....	1 543 ..	600 ..	3 047 32	270 ..	151 ..	87 70	5 ..	41 74	1 227 25	
Total.....	2 300 ..	600 ..	24 935 73	1 210 57	638 51	480 25	33 ..	178 74	1 227 25	
4th sup'v'y dist.										
Elementary schools.....	285 ..	4 089 ..	16 297 ..	303 15	1 242 95	37 73	10 ..	10 ..	388 23	
Secondary schools.....	1 115 ..	880 ..	69 50 ..	100 ..	100 ..	6 29	5 ..	5 ..	388 23	
Total.....	1 400 ..	4 089 ..	17 177 ..	432 65	1 342 95	44 02	15 ..	15 ..	388 23	
5th sup'v'y dist.										
Elementary schools.....	650 ..	679 98	25 792 47	971 95	237 24	306 61	306 61	165 ..	165 ..	
Secondary schools.....	1 800 ..	3 550 ..	3 550 ..	33 ..	33 ..	95 ..	95 ..	105 ..	105 ..	
Total.....	2 450 ..	679 98	29 342 47	1 337 78	270 24	401 61	306 61	165 ..	165 ..	
6th sup'v'y dist.										
Elementary schools.....	1 319 65	3 119 50	24 418 84	1 033 16	164 96	515 97	48 06	56 10	35 46	
Secondary schools.....	3 280 35	430 ..	5 100 ..	430 ..	212 14	195 60	62 64	35 46	91 56	
Total.....	4 600 ..	3 119 50	29 518 84	1 463 16	377 10	711 57	110 70	91 56	91 56	

TABLE 6 (continued)
Financial statement showing payments by public schools

SUPERVISORY DISTRICTS	SALARIES					LIBRARIES	TEXTBOOKS, STATIONERY AND SUPPLIES	FOR COM-PULSORY ATTENDANCE	FOR SCHOOL BOARD AND BUSINESS OFFICES	TRANS-PORTATION OF PUPILS
	SUPERIN-TENDENT	PRINCIPAL	TEACHERS		JANITORS, ENGINEERS ETC.					
			MEN	WOMEN						
Steuben co. (concluded)										
7th sup'y dist.										
Elementary schools.....	\$764 80	\$1 009 80	\$23 033 22	\$809 53	\$832 17	\$227 80	\$75 ..	\$68 16	\$281 ..	
Secondary schools.....	2 014 20	888 80	3 814 92	336 89	137 01	195 24	.....	107 29	.....
Total.....	2 779 ..	2 798 60	26 848 14	1 146 42	1 069 18	423 04	76 ..	175 45	281 ..	
Suffolk co., 1st sup'y dist.										
Elementary schools.....	8 540 54	7 922 65	90 096 51	10 770 97	922 77	2 994 50	533 79	254 43	.....
Secondary schools.....	10 281 33	4 096 ..	20 215 71	2 533 98	263 24	882 29	\$66 96	282 67	.....
Total.....	18 821 87	12 018 65	110 312 22	13 604 95	1 186 01	3 876 79	600 75	537 10	.....
2d sup'y dist.										
Elementary schools.....	9 183 33	4 917 06	67 861 35	8 100 85	797 45	5 259 63	515 90	400 ..	.....
Secondary schools.....	7 526 27	1 400 ..	13 593 81	2 050 08	461 12	1 638 82	47 50	138 ..	.....
Total.....	16 709 60	6 317 06	81 455 16	10 150 93	1 258 57	6 898 45	563 40	538 ..	.....
3d sup'y dist.										
Elementary schools.....	9 370 ..	1 215 ..	52 308 94	7 168 46	435 ..	2 569 52	231 89	459 17	.....
Secondary schools.....	3 650 ..	1 000 ..	8 415 75	1 181 70	200 58	582 94	26 66	358 96	.....
Total.....	13 020 ..	2 215 ..	60 724 69	8 350 16	695 58	3 152 46	258 55	818 12	.....
Sullivan co., 1st sup'y dist.										
Elementary schools.....	4 730 06	6 272 68	21 702 60	1 042 68	148 12	287 85	.....	.....	.....
Secondary schools.....	967 ..	3 290 ..	3 290 ..	166 ..	67 ..	.....	.....	.....	.....
Total.....	5 697 06	6 272 68	24 992 60	1 208 68	148 12	354 85	.....	.....	.....
2d sup'y dist.										
Elementary schools.....	1 665 ..	3 862 ..	30 446 08	1 637 90	156 22	300 88	30 ..	20 55	.....
Secondary schools.....	3 090 ..	3 020 ..	3 419 37	20 85 ..	20 85 ..	68 06	.....	5 ..	.....
Total.....	4 665 ..	3 862 ..	33 465 08	1 507 27	177 07	368 94	30 ..	25 55	.....
3d sup'y dist.										
Elementary schools.....	650 ..	7 453 38	28 199 39	1 698 91	126 31	365 83	.....	145 ..	500 ..	
Secondary schools.....	1 500 ..	7 000 ..	2 669 10	300 ..	150 92	283 42	.....	157 68	.....
Total.....	2 150 ..	8 153 38	30 868 49	1 998 91	277 23	649 25	.....	302 68	500 ..	

Tioga co., 1st sup'y'y dist.												
Elementary schools.....	1 288 ..	2 182 10	17 806 ..	827 28	277 55	203 18	28 ..	45 20	750 70			
Secondary schools.....	2 162 ..	.....	3 598 ..	265 62	103 93	128 10	1 ..	20 60	.....		
Total.....	3 450 ..	2 182 10	21 404 ..	1 092 80	381 48	331 28	29 ..	65 80	750 70			
2d sup'y'y dist.												
Elementary schools.....	664 12	1 282 40	17 903 25	614 37	409 80	61 97	9 67	72 91	453 75			
Secondary schools.....	960 86	.....	600 ..	79 50	13 39	18 35	5 33	40 89	.....		
Total.....	1 625 ..	1 282 40	18 503 25	693 87	423 19	80 32	15 ..	113 80	453 75			
3d sup'y'y dist.												
Elementary schools.....	770 ..	1 453 ..	14 496 18	596 81	544 76	51 94	19 92	39 92	875 ..			
Secondary schools.....	810 ..	100 ..	961 ..	129 17	16 98	14 70	1 33	8 90	.....		
Total.....	1 580 ..	1 553 ..	15 457 18	725 98	561 74	69 64	21 25	48 82	875 ..			
Tompkins co., 1st sup'y'y dist.												
Elementary schools.....	423 ..	1 451 54	14 099 ..	542 09	76 83	151 87	12 ..	43 96	987 ..			
Secondary schools.....	1 491 ..	.....	2 655 ..	240 ..	24 63	29 25	.....	43 97	.....		
Total.....	1 914 ..	1 451 54	16 754 ..	782 09	101 36	180 62	12 ..	87 93	987 ..			
2d sup'y'y dist.												
Elementary schools.....	450 ..	248 60	21 227 40	772 15	336 17	231 64	2 25	14 ..	255 ..			
Secondary schools.....	1 650 ..	.....	2 825 ..	375 ..	247 65	250 91	.....	20 ..	.....		
Total.....	2 100 ..	248 60	24 052 40	1 147 15	583 82	482 55	2 25	34 ..	255 ..			
3d sup'y'y dist.												
Elementary schools.....	1 281 ..	2 142 ..	22 223 ..	964 27	201 55	187 86	22 27	.....	582 62			
Secondary schools.....	2 389 ..	750 ..	4 292 ..	354 14	135 50	164 18	17 73	.....	.....	
Total.....	3 670 ..	2 892 ..	26 515 ..	1 318 41	337 05	352 04	40 ..	.....	582 62			
Ulster co., 1st sup'y'y dist.												
Elementary schools.....	3 350 ..	3 754 ..	29 925 84	2 300 82	149 96	1 110 18	160 ..	.....	.....	
Secondary schools.....	500 ..	.....	4 142 50	2 800 ..	16 04	246 15	.....	.....	.....
Total.....	3 850 ..	3 754 ..	34 068 34	2 580 82	166 ..	1 356 33	160 ..	.....	.....	
2d sup'y'y dist.												
Elementary schools.....	786 ..	8 585 56	35 924 46	2 606 61	233 74	739 11	158 25	67 ..	.....		
Secondary schools.....	2 385 ..	.....	3 296 64	295 79	.....	144 42	31 22	18 ..	.....		
Total.....	3 171 ..	8 585 56	39 221 10	2 902 40	233 74	883 53	189 47	85 ..	.....		
3d sup'y'y dist.												
Elementary schools.....	1 200 ..	4 953 ..	30 748 65	1 407 08	247 57	286 44	60 ..	150 ..	472 50			
Secondary schools.....	400 ..	1 135 ..	3 700 ..	200 ..	55 75	55 ..	.....	45 ..	.....		
Total.....	1 600 ..	6 088 ..	34 448 65	1 607 08	303 32	341 44	60 ..	195 ..	472 50			
4th sup'y'y dist.												
Elementary schools.....	.....	4 695 ..	20 716 45	979 46	700 07	105 29	.....	.....	.....
Secondary schools.....	.....	.....	.....	.....	700 07	105 29	.....	.....	.....
Total.....	.....	4 695 ..	20 716 45	979 46	700 07	105 29	.....	.....	.....

TABLE 6 (continued)
Financial statement showing payments by public schools

SUPERVISORY DISTRICTS	SALARIES						LIBRARIES	TEXTBOOKS, STATIONERY AND SUPPLIES	FOR COM- PULSORY ATTEND- ANCE	FOR SCHOOL BOARD AND BUSINESS OFFICES	TRANS- PORTA- TION OF PUPILS
	SUPERIN- TENDENT	PRINCIPAL	TEACHERS		JANITORS, ENGINEERS ETC.						
			MEN	WOMEN							
Warren co., 1st sup'v'y dist. Elementary schools..... Secondary schools..... Total.....	\$1 500 2 325 3 825	\$760 760	\$22 807 09 3 065 75 26 412 84		\$1 000 01 513 70 2 501 61	\$723 01 30 58 754 49	\$420 93 236 79 657 72	\$651 67 13 33 665 ..	\$199 83 105 92 305 75		
2d sup'v'y dist. Elementary schools..... Secondary schools..... Total.....	351 1 269 1 620	2 515 2 515	15 934 .. 900 .. 16 834 ..		851 43 122 50 973 93	562 02 62 09 624 11	105 82 22 67 128 49	12 .. 8 .. 20 ..	12 .. 8 .. 20 ..		
3d sup'v'y dist. Elementary schools..... Secondary schools..... Total.....	312 738 1 050	882 882	12 526 .. 775 .. 13 301 ..		464 87 75 .. 539 87	366 08 40 78 406 86	33 09 .. 33 09	37 50 12 50 50 ..	40 .. 10 .. 50 ..		
Washington co., 1st sup'v'y dist. Elementary schools..... Secondary schools..... Total.....	250 750 1 000	250 250	18 323 20 850 .. 19 173 20		388 53 60 .. 448 53	108 86 5 .. 113 86	25 52 4 73 30 25	15 15 ..	.. .. ..	\$884 36 .. 384 36	
2d sup'v'y dist. Elementary schools..... Secondary schools..... Total.....	1 225 2 975 4 200	416 416	30 643 55 5 150 .. 35 793 55		1 169 62 523 63 1 693 25	254 76 38 .. 292 76	290 98 136 70 357 68	211 10 .. 211 10	27 .. 31 52 58 52	425 .. 90 .. 515 ..	
3d sup'v'y dist. Elementary schools..... Secondary schools..... Total.....	1 745 41 2 154 59 3 900	2 231 2 231	36 091 15 6 143 75 42 234 90		2 925 38 339 .. 3 264 38	343 92 27 00 371 52	863 33 159 84 1 023 17	184 34 12 16 196 50	262 .. 18 50 280 50	180 180 ..	
4th sup'v'y dist. Elementary schools..... Secondary schools..... Total.....	1 025 1 875 2 900	1 258 1 258	21 072 50 3 662 50 24 735 ..		1 177 63 400 50 1 578 13	344 12 .. 344 12	285 43 109 49 394 92	.. .. ..	.. .. ..	33 33 ..	

TABLE 6 (continued)
Financial statement showing payments by public schools

SUPERVISORY DISTRICTS	SALARIES						LIBRARIES	TEXTBOOKS, STATIONERY AND SUPPLIES	FOR COM-PULSORY ATTENDANCE	FOR SCHOOL BOARD AND BUSINESS OFFICES	TRANS-PORTATION OF PUPILS
	SUPERIN-TENDENT	PRINCIPAL	TEACHERS		JANITORS, ENGINEERS ETC.	LIBRARIES					
			MEN	WOMEN							
Wyoming co. (concluded)											
3d sup'y dist.											
Elementary schools.....	\$2 000 ..		\$1 686 ..	\$31 636 76	\$1 647 60	\$419 16	\$417 31	\$20 50	\$193 40		
Secondary schools.....	2 750 ..		900 ..	7 150 ..	630 50	44 38	273 52	12 ..	125 60		
Total.....	4 750 ..		2 586 ..	38 786 76	2 278 10	463 54	690 83	32 50	319 ..		
Yates co., 1st sup'y dist.											
Elementary schools.....	600 ..		1 992 ..	20 879 ..	624 49	316 67	126 76	13 ..	27 ..	\$307 ..	
Secondary schools.....	950 ..		500 ..	1 800 ..	150 ..	46 90	75 12	..	27 ..		
Total.....	1 550 ..		2 492 ..	22 679 ..	774 49	363 57	201 88	13 ..	54 ..	307 ..	
2d sup'y dist.											
Elementary schools.....	449 ..		1 170 ..	19 481 12	411 84	344 17	184 56	10 ..	..	550 ..	
Secondary schools.....	1 376 ..		1 339 94	4 749 79	91 58	77 23	19 61	5 ..	..	..
Total.....	1 825 ..		1 170 ..	20 821 06	503 42	421 40	204 17	15 ..	..	550 ..	
VILLAGES UNDER SUPERIN-TENDENTS											
Albion											
Elementary schools.....	\$1 000 ..			10 385 ..	900 ..	65 ..	10 ..	200 ..			
Secondary schools.....	900 ..		3 350 ..	4 749 79	600 ..	91 53	15 ..	..		
Total.....	1 900 ..		3 350 ..	15 134 79	1 500 ..	156 53	25 ..	200 ..			
Catskill											
Elementary schools.....	1 500 ..		650 ..	9 480 ..	900 ..	58 ..	284 ..	250 ..			
Secondary schools.....	700 ..		850 ..	5 045 ..	720 ..	35 99	156 32	50 ..			
Total.....	2 200 ..		650 ..	14 525 ..	1 620 ..	93 99	440 32	300 ..			
Fredonia											
Elementary schools.....	1 200 ..			12 141 57	1 280 ..	92 96	913 74	..			
Secondary schools.....	1 200 ..			12 141 57	1 280 ..	92 96	913 74	..			
Total.....	1 200 ..			12 141 57	1 280 ..	92 96	913 74	..			

Freeport	Elementary schools.....	2 080	1 895	25 810 46	2 225 80	83 76	1 914 40	302 75	1 914 40
	Secondary schools.....	2 600	3 495	5 200 ..	3 011 60	390 90	759 21	43 75	759 21
	Total.....			31 010 46			2 673 70	346 50	2 673 70
Glen Cove	Elementary schools.....	1 300	360	22 271 41	1 590 ..	200 ..	2 400 ..	200 ..	2 400 ..
	Secondary schools.....	1 200	1 290	7 062 ..	840 ..	600 ..	1 441 86	1 441 86	1 441 86
	Total.....	2 500	1 650	29 333 41	2 430 ..	800 ..	3 841 86	3 841 86	3 841 86
Haverstraw	Elementary schools.....	1 333	2 000	10 575 ..	933 84	888 38	888 38	200 ..	888 38
	Secondary schools.....	667	2 000	7 300 ..	466 66	8 90	666 67	200 ..	666 67
	Total.....	2 000	4 000	17 875 ..	1 400 ..	8 90	1 555 05	200 ..	1 555 05
Hempstead	Elementary schools.....	1 725	1 850	22 932 35	2 760 ..	33 10	2 095 81	575 ..	2 095 81
	Secondary schools.....	575	2 800	5 997 50	690 ..	175 55	1 351 04	263 33	1 351 04
	Total.....	2 300	4 650	28 929 85	3 450 ..	208 65	3 446 85	575 ..	3 446 85
Herkimer	Elementary schools.....	1 750	2 000	20 202 75	2 271 89	112 47	799 17	250 ..	799 17
	Secondary schools.....	450	2 000	5 525 ..	1 005 42	40 02	242 84	40 ..	242 84
	Total.....	2 200	4 000	25 727 75	3 277 31	152 49	1 042 01	290 ..	1 042 01
Hoosick Falls	Elementary schools.....	1 000	575	10 184 57	1 880 33	25 70	908 32	100 ..	908 32
	Secondary schools.....	800	2 100	3 510 ..	440 32	15 35	791 94	100 ..	791 94
	Total.....	1 800	2 675	13 694 57	2 320 65	41 05	1 700 26	100 ..	1 700 26
Hudson Falls	Elementary schools.....	1 500	675	14 886 85	1 929 65	10 ..	1 016 46	120 ..	1 016 46
	Secondary schools.....	500	225	4 581 38	520 ..	30 44	241 94	69 77	241 94
	Total.....	2 000	900	19 468 23	2 449 65	40 44	1 258 40	120 ..	1 258 40
Huntington	Elementary schools.....	2 100	3 350	18 821 ..	1 994 ..	59 55	1 550 ..	200 ..	1 550 ..
	Secondary schools.....	600	3 350	5 300 ..	700 ..	30	824 77	200 ..	824 77
	Total.....	2 700	6 700	24 121 ..	2 694 ..	89 55	2 374 77	200 ..	2 374 77
Ilion	Elementary schools.....	1 520	895 80	15 887 94	1 616 72	75 95	329 69	108 ..	329 69
	Secondary schools.....	380	895 80	5 965 ..	418 ..	18 98	126 31	12 ..	126 31
	Total.....	1 900	1 791 60	21 852 94	2 034 72	94 93	456 00	120 ..	456 00
Lansingburg	Elementary schools.....	1 800	900	32 851 88	3 182 50	113 76	1 996 97	250 ..	1 996 97
	Secondary schools.....	500	200	9 172 64	1 212 ..	43 06	872 91	25 ..	872 91
	Total.....	2 300	1 100	42 024 52	4 394 50	156 82	2 869 88	275 ..	2 869 88

TABLE 2 (continued)
Financial statement showing payments by public schools

VILLAGES UNDER SUPERINTENDENT	SALARIES						LIBRARIES	TEXTBOOKS, STATIONERY AND SUPPLIES	FOR COM-PULSORY ATTEND-ANCE	FOR SCHOOL BOARD AND BUSINESS OFFICES	TRANS-PORTA-TION OF PUPILS
	SUPERIN-TENDENT	PRINCIPAL	TEACHERS		JANITORS, ENGINEERS, ETC.	FOR COM-PULSORY ATTEND-ANCE					
			MEN	WOMEN							
Saratoga Springs											
Elementary schools	\$1 600	\$4 200	\$1 000	\$26 968 71	\$3 201 47	\$140	\$1 756 10	\$400			
Secondary schools	800	1 700	2 350	9 800	1 000	58 15	807 66	100			
Total	2 400	5 900	3 350	36 768 71	4 201 47	198 15	2 563 76	500			
Seneca Falls											
Elementary schools	1 000			10 435	1 987 52		825 10	356			
Secondary schools	730		750	5 000	800	3 93	232 06	100			
Total	1 730		750	15 325	2 087 52	3 93	1 057 16	456			
Solvay											
Elementary schools	1 250	2 300	225	21 487 70	1 310	64 95	4 135 17	720	\$414 87		
Secondary schools	1 250	1 600	225	6 466	1 560	64 96	1 487 41		414 88		
Total	2 500	3 900	450	27 953 70	2 870	129 91	5 622 58	720	829 75		
Tarrytown											
Elementary schools	1 900		1 100	17 808 86	1 825 38		1 904 49	150			
Secondary schools	900		4 792	4 792	700		900	25			
Total	2 800		5 287 42	22 600 86	2 025 38		2 804 49	175			
Union											
Elementary schools		725		11 125 16	1 220	90	431 16	200	270		
Secondary schools		725	950	4 000	450	100 88	200				
Total		1 450	950	15 125 16	1 670	190 88	631 16	200	270		
Waterford											
Elementary schools	1 500			9 200	1 000	30	50	337			
Secondary schools	250			2 675	100	17	25	25			
Total	1 750			11 875	1 100	47	75	362			
Waverly											
Elementary schools	1 200			11 209 97	1 640 62	60	1 540 65	120	115 57		
Secondary schools	500			5 001	411 25	100	802 19	30	100		
Total	1 700			16 210 97	2 051 87	160	2 342 84	150	215 57		

TABLE 6 (continued)
Financial statement showing payments by public schools

CITIES	SALARIES						LIBRARIES	TEXTBOOKS, STATIONERY AND SUPPLIES	FOR COM- PULSORY ATTEND- ANCE	FOR SCHOOL BOARD AND BUSINESS OFFICES	TRANS- PORTA- TION OF PUPILS
	SUPER- TENDENT	PRINCIPAL	TEACHERS		JANITORS, ENGINEERS, ETC.						
			MEN	WOMEN							
Canandaigua											
Elementary schools	\$1 500	\$2 368 45		\$13 063 25	\$1 560	\$533 64	\$2 120 65		\$1 007 10		
Secondary schools	1 000	885 65	3 000	8 854 50	1 290	30	510 39		50 91		
Total	2 500	3 254	3 000	21 917 75	2 850	563 64	2 631 04	400	1 058 01		
Cohoes											
Elementary schools	1 500	7 844		24 600 57	4 769		765 38		1 301 55		
Secondary schools	500	1 500	5 100	5 100	400		69 92		300		
Total	2 000	9 344	29 700 57	29 700 57	5 169		835 30		1 601 55		
Corning, district 9											
Elementary schools	1 000	1 925		13 413 85	1 704 16	64 19	20	240	60		
Secondary schools	1 750	200	2 950	7 037 50	700	80 75	150	10	40		
Total	2 750	2 125	2 950	20 451 35	2 404 16	144 94	170	250	100		
Corning, district 13											
Elementary schools	1 000			10 000	821 37		761 63	75	50		
Secondary schools	1 000		900	6 025	821 36	55 10	375	75	50		
Total	2 000		900	16 025	1 642 73	55 10	1 136 63	150	100		
Cortland											
Elementary schools	2 000	3 375		18 189	1 460	100 09	700	250	210		
Secondary schools	500	2 125	975	6 175	400		72 51	100	100		
Total	2 500	5 500	1 725	24 364	1 860	100 09	772 51	250	310		
Dunkirk											
Elementary schools	2 222	1 399 27	1 180 31	37 437 10	6 640 83	46 31	3 165 79	1 080	167 07		
Secondary schools	278	1 877 59	6 128 74	6 128 74	1 908 85	565 86	416 84	120	34 80		
Total	2 500	3 276 86	7 446 35	43 565 84	8 547 68	612 17	3 582 63	1 200	201 87		
Elmira											
Elementary schools	3 000	18 177 31	1 000	68 605 25	7 699 31	942 47	3 901 06	1 022 68	1 290 92		
Secondary schools	1 000	2 700	8 337 50	19 012 24	2 144 94	85 63	972 76	100	1 182 71		
Total	4 000	20 877 31	9 337 50	87 617 49	9 841 25	1 028 10	4 873 82	1 122 68	2 482 63		

TABLE 6 (continued)
Financial statement showing payments by public schools

CITIES	SALARIES										LIBRARIES	TEXTBOOKS, STATIONERY AND SUPPLIES	FOR COM-PULSORY ATTENDANCE	FOR SCHOOL BOARD AND BUSINESS OFFICES	TRANS-PORTATION OF PUPILS	
	SUPERIN-TENDENT	PRINCIPAL	TEACHERS		JANITORS, ENGINEERS ETC.											
			MEN	WOMEN												
Lackawanna	\$1 890 ..	\$4 360 ..	\$1 340 ..	\$18 312 69	\$4 042 25	\$610 53	\$2 086 44	\$500 ..	\$274 ..							
Elementary schools.....	210 ..	1 410 ..	3 900 ..	3 900 ..	449 14	100 ..	416 23	100 ..	50 ..							
Secondary schools.....	2 100 ..	5 770 ..	1 340 ..	22 212 69	4 491 39	710 53	3 102 67	600 ..	324 ..							
Total.....																
Little Falls	1 491 63	4 025 ..	750 ..	16 287 50	1 820 ..	20 ..	1 051 48	458 26	62 50							
Elementary schools.....	800 ..	1 300 ..	1 200 ..	5 200 ..	600 ..	20 87	402 20	.....	62 50							
Secondary schools.....	2 291 63	5 825 ..	1 850 ..	21 487 50	2 420 ..	40 87	1 453 77	.....	125 ..							
Total.....																
Lockport	1 800 ..	6 092 38	1 550 ..	32 677 12	6 138 75	276 15	3 295 84	789 27	1 761 34							
Elementary schools.....	600 ..	2 200 ..	6 708 44	9 818 33	1 000 ..	.....	215 ..	100 ..	700 ..							
Secondary schools.....	2 400 ..	8 292 38	8 588 44	42 495 45	7 138 75	276 15	3 510 84	889 27	2 461 34							
Total.....																
Middletown	2 308 ..	11 524 89	5 641 08	29 712 15	3 697 50	.....	1 625 92	1 043 50	1 991 65							
Elementary schools.....	296 ..	1 440 61	6 760 81	6 760 81	1 700 ..	.....	203 34	130 44	248 95							
Secondary schools.....	2 574 ..	12 965 50	5 641 08	36 472 96	5 397 50	.....	1 829 16	1 173 94	2 240 60							
Total.....																
Mount Vernon	2 750 02	31 292 68	8 414 12	129 273 25	11 529 82	.....	9 831 79	1 000 ..	4 563 72							
Elementary schools.....	415 30	5 544 ..	8 414 12	38 878 97	1 701 21	.....	3 546 62	.....	726 29							
Secondary schools.....	3 165 32	36 746 68	8 414 12	168 152 22	13 231 03	.....	13 378 31	1 000 ..	5 290 01							
Total.....																
New Rochelle	4 239 32	19 126 50	.....	132 176 47	15 245 72	107 98	9 367 76	1 150 ..	2 858 94							
Elementary schools.....	718 94	3 773 50	13 166 46	24 964 05	4 648 88	101 56	5 169 55	.....	484 84							
Secondary schools.....	4 658 26	22 900 ..	13 166 46	157 140 82	19 894 60	209 94	14 537 31	1 150 ..	3 343 78							
Total.....																
New York	a185 174 70	1 371 032 01	.....	22 404 322 33	1 400 979 08	54 430 10	1 205 547 85	211 175 59	.....						
Elementary schools.....	.....	107 199 93	.....	4 249 970 27	174 684 34	6 623 84	239 922 36	.....	.....					
Secondary schools.....	.....	1 478 231 94	.....	626 653 992 60	1 575 664 02	61 053 94	1 445 470 21	.....	.....					
Total.....	a185 174 70	.....	.....	.....	.....	.....	.....	.....	.....

Newburgh	1 700 ..	12 199 26	55 845 39	6 105 ..	305 36	5 722 04	923 91	10 51
Elementary schools.....	800 ..	6 099 63	10 550 ..	800 ..	.....	1 509 86	.....	7 90
Secondary schools.....	2 500 ..	18 298 89	66 395 39	6 905 ..	305 36	7 231 90	923 91	18 41
Total.....								
Niagara Falls	1 470 91	16 344 69	84 515 92	10 030 10	.....	6 064 19	840 ..	1637 65
Elementary schools.....	735 41	5 280 39	21 900 40	2 173 10	157 34	1 643 03	.....	540
Secondary schools.....	2 206 35	21 625 08	106 416 32	12 203 20	157 34	7 712 22	840 ..	2 137 65
Total.....								
North Tonawanda	2 333 33	9 691 74	27 330 57	3 115 ..	.....	2 177 41	600 ..	173 33
Elementary schools.....	466 67	3 708 26	6 506 96	635 ..	42 17	544 36	.....	43 33
Secondary schools.....	2 800 ..	13 400 ..	33 837 53	3 750 ..	42 17	2 721 77	600 ..	216 66
Total.....								
Norwich	1 150 ..	.....	14 451 25	1 181 25	562 37	50	75	.....
Elementary schools.....	1 000 ..	1 400 ..	7 730 ..	600 ..	562 37	345 33	25	.....
Secondary schools.....	2 150 ..	1 400 ..	22 201 25	1 781 25	1 124 74	395 33	100 ..	.....
Total.....								
Ogdensburg	1 225 ..	1 514 76	21 207 29	3 308 85	.....	1 491 10	417 65	415 75
Elementary schools.....	400 ..	2 494 ..	5 650 ..	1 371 02	.....	11 78	100 ..	100 ..
Secondary schools.....	1 625 ..	4 008 76	26 857 29	4 677 87	.....	1 502 88	517 65	515 75
Total.....								
Olean	2 362 50	8 071 13	36 348 07	6 500 05	14 70	3 166 68	600 ..	2 452 68
Elementary schools.....	337 50	4 737 50	15 230 75	928 58	83 73	299 37	.....	350 40
Secondary schools.....	2 700 ..	12 808 63	51 578 82	7 423 63	98 43	3 466 05	600 ..	2 803 08
Total.....								
Oneida	1 200 ..	3 900 ..	17 458 50	2 627 20	87 ..	764 ..	100 ..	.....
Elementary schools.....	800 ..	2 100 ..	7 450 ..	1 010 61	330 42	719 10	20 ..	.....
Secondary schools.....	2 000 ..	6 000 ..	24 908 50	3 637 81	417 42	1 483 10	120 ..	.....
Total.....								
Oneonta	1 466 66	3 250 ..	11 106 75	1 478 67	174 ..	944 53	147 ..	.....
Elementary schools.....	733 34	3 225 ..	7 475 ..	739 33	115 37	92 38	25 ..	.....
Secondary schools.....	2 200 ..	6 475 ..	18 581 75	2 218 ..	289 37	1 036 91	172 ..	.....
Total.....								
Oswego	1 747 ..	7 223 05	29 642 85	5 445 86	601 63	1 132 75	1 080 ..	275 42
Elementary schools.....	353 ..	2 043 ..	14 978 17	1 056 78	130 89	313 68	130 ..	82 87
Secondary schools.....	2 100 ..	9 266 05	44 621 02	6 502 64	722 52	1 446 43	1 200 ..	338 29
Total.....								

^a Includes salaries of associate and district superintendents.

^b Includes salaries for men.

Schenectady	3 381 02	40 644 22	4 319 16	213 059 85	23 780 86	2 200 ..	24 899 88	1 999 34	5 476 53
Elementary schools	910 63	3 200 ..	16 036 ..	33 559 50	4 500 ..	417 67	850 ..	..	1 369 13
Secondary schools	4 291 65	43 844 22	20 355 16	246 619 35	28 280 86	2 617 67	25 749 88	1 999 34	6 845 66
Total	4 000 ..	82 800 ..	29 500 ..	376 778 54	45 786 14	2 202 97	17 714 96	..	12 359 23
Syracuse	4 000 ..	24 800 ..	29 500 ..	309 120 28	32 950 47	1 676 28	16 660 81	..	12 359 23
Elementary schools	..	82 800 ..	29 500 ..	67 658 26	12 835 67	526 69	1 054 15	..	..
Secondary schools	..	..	..	376 778 54	45 786 14	2 202 97	17 714 96	..	..
Total	..	..	..	..	..	..	..	..	..
Tonawanda	1 800 ..	1 125 ..	500 ..	20 515 64	2 982 50	145 26	1 245 09	450 ..	100 ..
Elementary schools	700 ..	2 075 ..	500 ..	6 526 ..	1 100 ..	450 ..	1 067 ..	75 ..	50 ..
Secondary schools	2 500 ..	3 200 ..	1 000 ..	27 041 64	4 082 50	595 26	2 312 09	525 ..	150 ..
Total	..	..	..	..	..	..	..	..	..
Troy	3 000 ..	22 250 ..	1 600 ..	142 352 59	17 222 21	1 271 63	2 382 54	1 440 ..	4 919 61
Elementary schools	..	3 140 ..	12 700 ..	17 241 94	2 900 ..	73 22	555 95	..	1 200 ..
Secondary schools	..	25 390 ..	14 300 ..	159 594 53	20 182 21	1 344 85	2 938 49	1 440 ..	6 119 61
Total	..	..	..	..	..	..	..	..	..
Utica	3 000 ..	28 090 35	2 892 87	195 888 98	20 064 04	12 17	9 248 85	2 485 34	1 903 93
Elementary schools	1 000 ..	3 000 ..	24 424 75	26 863 ..	3 319 50	24 74	2 975 84	300 ..	1 123 03
Secondary schools	4 000 ..	31 090 35	27 317 62	222 751 98	23 383 54	36 91	12 224 69	2 785 34	3 026 96
Total	..	..	..	..	..	..	..	..	..
Watertown	2 000 ..	10 500 ..	2 100 ..	55 104 23	8 256 28	91 09	2 716 06	..	400 ..
Elementary schools	500 ..	2 100 ..	2 100 ..	15 119 70	1 768 ..	400 ..	400 ..	..	85 08
Secondary schools	2 500 ..	12 600 ..	2 100 ..	70 223 93	10 024 28	91 09	3 116 06	..	485 08
Total	..	..	..	..	..	..	..	..	..
Watervliet	1 400 ..	4 900 ..	..	25 289 29	3 318 10	..	400 ..	900 ..	100 09
Elementary schools	600 ..	2 200 ..	1 633 28	5 750 ..	600 ..	116 53	200 ..	200 ..	50 ..
Secondary schools	2 000 ..	7 100 ..	1 633 28	31 039 29	3 918 10	116 53	600 ..	1 100 ..	150 09
Total	..	..	..	..	..	..	..	..	..
Yonkers	4 500 ..	30 944 21	..	327 622 53	30 883 72	691 76	20 709 59	2 650 ..	9 286 04
Elementary schools	500 ..	8 464 12	23 250 10	45 960 07	3 852 ..	99 30	6 895 37	150 ..	1 020 60
Secondary schools	5 000 ..	39 408 33	23 250 10	373 582 60	34 735 72	791 06	27 604 96	2 800 ..	10 306 64
Total	..	..	..	..	..	..	..	..	..
Cities, elementary	a204 095 88	\$2 171 022 54	b835 040 19	\$27 282 580 25	\$1 941 511 11	\$86 963 96	\$1515 943 51	\$282 404 42	\$118 461 91
Villages, elementary	54 650 ..	41 303 ..	10 238 ..	729 262 21	76 131 16	2 902 19	51 969 93	10 499 95	9 880 91
Towns, elementary	..	391 553 20	451 076 06	5 694 171 05	373 235 65	92 060 81	135 969 27	21 335 58	19 911 88
Total, elementary	a358 745 88	\$2 603 878 74	b8496 354 25	\$33 706 013 51	\$2 390 877 92	\$181 926 96	\$1703 882 71	\$314 239 95	\$148 254 70

a Includes salaries of associate and district superintendents in New York city.

b Salaries of men in New York city are not included here, no separate data being reported for men. All teachers salaries reported under salaries for women.

TABLE 6 (continued)
Financial statement showing payments by public schools

CITIES	SALARIES						JANITORS, ENGINEERS ETC.	LIBRARIES	TEXTBOOKS, STATIONERY AND SUPPLIES	FOR COM- PULSORY ATTEN- DANCE	FOR SCHOOL BOARD AND BUSINESS OFFICES	TRANS- PORTA- TION OF PUPILS				
	SUPERIN- TENDENT	PRINCIPAL	TEACHERS		FOR COM- PULSORY ATTEN- DANCE	LIBRARIES							TEXTBOOKS, STATIONERY AND SUPPLIES	FOR COM- PULSORY ATTEN- DANCE	FOR SCHOOL BOARD AND BUSINESS OFFICES	TRANS- PORTA- TION OF PUPILS
			MEN	WOMEN												
Cities, secondary.....	\$36 038 80	\$286 920 32	\$414 642 80	\$5 102 601 54	\$254 392 48	\$18 955 52	\$308 657 23	\$2 772 04	\$19 492 81							
Villages, secondary.....	26 582 ..	37 405 ..	65 029 22	208 916 50	27 226 38	3 386 46	25 279 18	875 75	5 066 85							
Towns, secondary.....		431 693 61	67 883 69	847 852 32	89 049 84	21 441 98	43 665 ..	3 479 80	9 439 47		90 ..					
Total, secondary.....	\$62 620 80	\$756 018 93	c\$547 555 71	\$6 249 370 36	\$400 688 70	\$43 783 96	\$377 601 41	\$7 127 59	\$33 999 13		90 ..					
Total, cities.....	c\$940 134 68	\$2 457 942 86	c\$440 682 99	\$2 475 181 79	\$2 225 903 59	\$105 919 48	\$1 824 600 74	\$285 176 46	\$137 054 72							
Total, villages.....	81 232 ..	78 208 ..	75 267 22	938 178 71	103 357 54	6 288 65	77 249 11	11 375 70	14 947 76							
Total, towns.....		823 246 81	518 959 75	6 542 023 37	462 285 49	113 502 79	179 634 27	24 815 38	29 351 35		74 851 93					
Total, State.....	a\$421 366 68	\$3 359 897 67	c\$1 043 909 96	\$39 955 383 87	\$2 701 546 62	\$225 710 92	\$2 081 484 12	\$321 367 54	\$182 253 83		\$74 851 93					
SPECIAL SCHOOLS																
College of the City of N. Y., acad. dep't																
Elementary.....	\$5 000 ..	\$3 250 ..	\$108 212 17		\$15 564 90		\$3 351 39		\$5 324 ..							
Secondary.....	5 000 ..	3 250 ..	198 212 17		15 564 90		3 351 39		5 324 ..							
Total.....																
Hunter Col. of the City of N. Y., h. s. dep't																
Elementary.....		3 500 ..		37 534 ..	1 013 ..		2 883 30		641 ..							
Secondary.....		3 500 ..		125 464 ..			9 061 80		1 923 ..							
Total.....		7 000 ..		162 998 ..	1 013 ..		611 945 10		2 561 ..							
N. Y. Inst. for the Blind																
Elementary.....		5 500 ..		5 293 34 ..			9 303 ..									
Secondary.....		2 750 ..		3 604 14 ..			4 651 50									
Total.....		8 250 ..		7 940 ..			13 954 50									

TABLE 6 (continued)
Financial statement showing payments by public schools

SUPERVISORY DISTRICTS	NEW EQUIPMENT (APPARATUS AND FURNITURE)	REPAIRING, HIRING, INSURING AND IMPROVING SCHOOL-HOUSES, SITES AND OUTBUILDINGS	NEW BUILDINGS AND SCHOOLHOUSE SITES	FUEL, POWER, LIGHT, JANITORS' SUPPLIES AND OTHER EXPENSES OF OPERATION	BONDED INDEBTEDNESS		ALL OTHER INCIDENTAL EXPENSES	AMOUNT ON HAND JULY 31, 1914	TOTAL
					PRINCIPAL	INTEREST			
Albany co., 1st sup'y dist.									
Elementary schools	\$521 37	\$3 626 12	.....	\$3 207 04	\$2 800 75	\$1 677 50	\$900 80	\$4 644 82	\$51 893 56
Secondary schools	198 73	141 74	.....	385 52	2 993 75	252 50	210 75	98 04	5 041 ..
Total	720 10	3 767 86	.....	3 542 56	2 993 75	1 930 ..	1 111 55	4 742 86	56 934 56
2d sup'y dist.									
Elementary schools	96 20	768 46	.....	1 378 03	300 ..	60 ..	1 568 22	1 314 50	30 479 49
Secondary schools	96 20	768 46	.....	1 378 03	300 ..	60 ..	1 568 22	1 314 50	30 479 49
3d sup'y dist.									
Elementary schools	420 23	5 377 18	.....	3 710 42	3 867 67	1 316 59	2 789 81	15 029 14	80 020 45
Secondary schools	6 63	33 79	.....	296 90	332 33	73 33	76 11	138 49	3 739 87
Total	426 86	5 410 97	.....	4 007 32	4 200 ..	1 389 92	2 865 92	15 167 63	83 760 32
Allegany co., 1st sup'y dist.									
Elementary schools	324 48	1 841 96	.....	2 064 53	.....	.....	1 232 62	3 995 93	37 835 06
Secondary schools	40 76	125 60	.....	247 48	.....	.....	129 89	261 21	4 942 75
Total	365 24	1 967 56	.....	2 312 01	.....	.....	1 362 51	4 257 14	42 777 81
2d sup'y dist.									
Elementary schools	585 14	2 370 07	.....	2 257 27	1 525 ..	1 796 44	2 567 60	6 065 66	49 266 25
Secondary schools	357 78	769 29	.....	788 09	575 ..	897 31	992 18	900 ..	17 738 85
Total	942 92	3 139 36	.....	3 045 36	2 100 ..	2 693 75	3 559 78	6 965 66	67 005 10
3d sup'y dist.									
Elementary schools	96 86	2 652 72	.....	2 505 95	2 000 ..	684 ..	1 117 89	5 950 28	43 895 47
Secondary schools	28 ..	540 40	.....	566 46	1 000 ..	316 ..	289 92	661 47	11 004 18
Total	124 86	3 193 12	.....	3 072 41	3 000 ..	950 ..	1 407 81	6 611 75	54 899 65
4th sup'y dist.									
Elementary schools	87 05	2 096 44	.....	1 763 07	840 ..	373 80	921 34	3 341 68	35 811 18
Secondary schools	127 99	515 20	.....	520 66	500 ..	45 20	502 29	8 700 27	8 700 27
Total	215 04	2 611 64	.....	2 283 73	1 400 ..	419 ..	1 423 63	3 341 68	44 511 45

5th sup'v'y dist.										
Elementary schools	146 96	1 977 99	3 239 20	2 681	2 726 27	6 025 34	2 821 60	54 573 05		
Secondary schools	662 40	780 04	1 107 15	1 292 50	1 596 15	2 675 25	47 78	27 973 10		
Total	809 36	2 758 03	4 346 35	3 973 50	4 322 42	8 700 59	2 869 38	82 546 15		
Broome co., 1st sup'v'y dist.										
Elementary schools	238 34	597 45	1 588 18			2 734 03	3 773 92	33 427 19		
Secondary schools	144 10	20	250			900		5 678 10		
Total	382 44	617 45	1 838 18			3 634 03		39 105 29		
2d sup'v'y dist.										
Elementary schools	748 19	1 675 89	1 602 40			1 766 10	1 827 40	31 574 11		
Secondary schools	35 46	384 68	1 200			200		3 292 80		
Total	783 65	2 060 57	1 802 40			1 966 10		34 866 91		
3d sup'v'y dist.										
Elementary schools	991 28	1 703 52	1 162 17	95 13	60	1 119 21	1 307 10	25 574 81		
Secondary schools										
Total	991 28	1 703 52	1 162 17	95 13	60	1 119 21	1 307 10	25 574 81		
4th sup'v'y dist.										
Elementary schools	226 62	1 586 89	1 477 07	250	80	811 52	2 724 28	31 764 54		
Secondary schools	71 90	139 88	331 97	250	80	125 90	443 67	6 097 13		
Total	298 52	1 726 77	1 809 04	500	160	937 42	3 167 95	37 861 67		
Cattaraugus co., 1st sup'v'y dist.										
Elementary schools	885 20	1 881 28	2 479 65	1 300	786	1 400 15	5 048 41	49 093 72		
Secondary schools	447 82	279 32	716 83	300	36	347 92	1 384 11	13 394 18		
Total	1 313 11	2 160 60	3 196 48	1 600	822	1 748 07	6 432 52	62 487 90		
2d sup'v'y dist.										
Elementary schools	2 228 63	3 507 39	2 424 61	950	337 50	1 471 85	5 631 32	48 214 84		
Secondary schools	31 15	447 74	562 36	550	152 50	178 52	380 44	8 411 97		
Total	2 259 78	3 955 13	2 986 97	1 500	490	1 650 37	6 011 76	56 626 81		
3d sup'v'y dist.										
Elementary schools	1 490 47	4 511 88	2 714 84	300	45	2 358 91	4 814 23	54 474 31		
Secondary schools	232 05	882 32	782 87			441 32		10 372 41		
Total	1 722 53	4 894 20	3 477 71	300	45	2 800 23	4 814 23	64 846 72		
4th sup'v'y dist.										
Elementary schools	768 60	3 710 60	3 569 04	1 360 31	674 55	2 458 71	4 653 14	55 882 26		
Secondary schools	75 14	185 43	900 43	542 77	228 84	572 93	827 76	15 076 32		
Total	843 74	3 896 03	4 469 47	1 903 08	903 39	3 031 64	5 480 90	70 958 58		
5th sup'v'y dist.										
Elementary schools	688 87	4 012 66	2 142	1 075	276 13	1 098 05	2 701 83	40 700 05		
Secondary schools	4	110 61	251 33	825	71 12	4 349 38	3 036 04	4 349 38		
Total	692 87	4 123 27	2 393 33	1 400	347 25	1 100 62	3 036 04	45 049 43		

TABLE 6 (continued)
Financial statement showing payments by public schools

SUPERVISORY DISTRICTS	NEW EQUIPMENT (APPARATUS AND FURNITURE)	REPAIRING, HIRING, IMPROVING AND SCHOOL-HOUSES, SITES AND OUTBUILDINGS	NEW BUILDINGS AND SCHOOLHOUSE SITES	FUEL, WATER, LIGHT, POWER, JANITORS' SUPPLIES AND OTHER EXPENSES OF OPERATION	BONDED INDEBTEDNESS		ALL OTHER INCIDENTAL EXPENSES	AMOUNT ON HAND JULY 31, 1914	TOTAL
					PRINCIPAL	INTEREST			
Cayuga co., 1st sup'v'y dist.									
Elementary schools	\$108 50	\$1 563 45		\$1 881 98	\$51	\$190	\$584 58	\$3 013 95	\$30 442 41
Secondary schools	61 25	85 81		229 93	17 75	60	48 07	453 05	4 484 72
Total	169 75	1 649 26		2 111 91	68 75	250	632 65	3 467	34 927 13
2d sup'v'y dist.									
Elementary schools	375 05	2 346 38		2 127 57	993 50	1 800	2 407 94	2 481 45	38 230 21
Secondary schools	251 82	669 60		492 55	398	1 000	246 48	247 99	10 003 57
Total	626 87	3 015 98		2 620 12	1 391 50	2 800	2 654 42	2 729 44	48 233 78
3d sup'v'y dist.									
Elementary schools	177 29	1 509 32		1 535 57	174 50	500	4 006 07	4 137 85	35 015 05
Secondary schools	56	94 75		151			219	108	3 924 70
Total	233 29	1 604 07		1 686 57	174 50	500	4 225 07	4 245 85	38 239 75
4th sup'v'y dist.									
Elementary schools	154 54	1 273 59	\$100	1 073 95			1 159 90	2 196 60	22 381 38
Secondary schools	117 11	74 29		59 20	20	200	22 53	1 291 39	1 291 39
Total	271 65	1 347 88	100	1 133 15	20	200	1 182 43	2 197 89	23 672 77
5th sup'v'y dist.									
Elementary schools	635 46	1 551 88	69 08	1 651 45	320	500	1 156 61	1 735 82	30 053 18
Secondary schools	191	267		390			946 07	244 34	6 958 41
Total	826 46	1 818 88	69 08	2 041 45	320	500	2 102 68	1 980 16	37 011 59
Chautauqua co., 1st sup'v'y dist.									
Elementary schools	481 72	3 693 88	3 108 30	2 156 67	43 20		1 977 14	5 478 62	49 300 14
Secondary schools	157 34	836 45		631 14			698 48	400	11 572 29
Total	639 06	4 530 33	3 108 30	2 787 81	43 20		2 675 62	5 878 62	60 872 43
2d sup'v'y dist.									
Elementary schools	248 59	1 535 84	562 98	1 732 20	332 13	561 39	1 269 07	3 510 82	34 157 83
Secondary schools	112 26	54 63	470 50	228 61	229 87	238 61	164 14	449 41	6 545 47
Total	360 85	1 590 47	562 98	2 202 70	562	800	1 433 21	3 990 23	40 703 30

TABLE 6 (continued)
Financial statement showing payments by public schools

SUPERVISORY DISTRICTS	NEW EQUIPMENT (APPARATUS AND FURNITURE)	REPAIRING, HIRING, INSURING AND IMPROVING SCHOOLS, HOUSES, SITES AND OUTBUILDINGS	NEW BUILDINGS AND SCHOOLHOUSE SITES	FUEL, WATER, LIGHT POWER, JANITORS' SUPPLIES AND OTHER EXPENSES OF OPERATION	BONDED INDEBTEDNESS		ALL OTHER INCIDENTAL EXPENSES	AMOUNT ON HAND JULY 31, 1914	TOTAL
					PRINCIPAL	INTEREST			
Chenango co. (concluded)									
5th sup 'y' dist.									
Elementary schools.....	\$82 80	\$2 036 76	\$1 625 92	\$1 462 19	\$150 ..	\$57 ..	\$613 25	\$3 224 79	\$30 705 64
Secondary schools.....	199 3	172 40	.....	397 73	50 ..	19 ..	52 31	136 81	5 256 10
Total.....	282 12	2 209 16	1 625 92	1 859 92	200 ..	76 ..	665 56	3 361 60	35 961 74
Clinton co., 1st sup 'y' dist.									
Elementary schools.....	809 77	2 374 87	.....	2 984 68	654 ..	248 06	364 73	4 160 61	55 137 16
Secondary schools.....	137 42	323 69	.....	410 26	79 ..	59 69	243 15	239 06	6 136 11
Total.....	947 19	2 698 56	.....	3 394 94	733 ..	307 75	2 607 88	4 399 67	61 273 27
2d sup 'y' dist.									
Elementary schools.....	488 95	2 820 45	106 ..	2 681 87	891 33	1 312 34	1 598 03	3 102 60	42 851 60
Secondary schools.....	70 72	195 02	.....	287 67	208 67	266 20	137 30	425 66	4 856 43
Total.....	559 67	3 015 47	106 ..	2 969 54	1 100 ..	1 578 54	1 735 33	3 528 26	47 708 03
3d sup 'y' dist.									
Elementary schools.....	703 47	2 048 69	610 ..	3 025 01	1 000 ..	200 50	1 695 65	2 679 72	45 994 81
Secondary schools.....	167 ..	218 97	.....	481 47	500 ..	180 50	195 99	555 62	8 423 29
Total.....	870 47	2 267 66	610 ..	3 506 48	1 500 ..	381 ..	1 891 64	3 235 34	54 418 10
Columbia co., 1st sup 'y' dist.									
Elementary schools.....	817 12	2 733 98	.....	3 011 17	848 ..	570 ..	894 17	5 366 49	48 778 87
Secondary schools.....	321 60	86 58	.....	458 64	102 ..	190 ..	153 13	9 142 74	9 142 74
Total.....	1 138 72	2 820 56	.....	3 469 81	950 ..	690 ..	1 047 30	5 366 40	57 921 61
2d sup 'y' dist.									
Elementary schools.....	401 25	3 424 21	68 ..	3 694 66	1 940 30	931 30	2 552 52	4 065 94	62 776 24
Secondary schools.....	102 60	267 84	.....	224 71	59 70	1 20 ..	181 63	287 ..	5 729 10
Total.....	506 85	3 692 05	68 ..	3 919 37	2 000 ..	932 50	2 734 15	4 352 94	68 505 34
3d sup 'y' dist.									
Elementary schools.....	427 05	2 762 60	162 19	1 772 07	.....	.....	1 025 30	1 712 37	31 033 54
Secondary schools.....	5 30	211 24	.....	109 54	.....	.....	124 28	.....	2 240 91
Total.....	432 35	3 003 84	162 19	1 881 61	.....	.....	1 149 58	.....	33 274 45

Cortland co., 1st sup'v'y dist.										
Elementary schools.....	111 21	1 173 86	1 894 08	149 ..	2 027 14	3 666 42	38 514 11			
Secondary schools.....	69 65	518 24	457 04	.....	674 11	755 10	8 861 42		
Total.....	180 86	1 692 10	2 352 62	149 ..	2 701 25	4 419 52	47 375 53			
2d sup'v'y dist.										
Elementary schools.....	31 ..	814 08	826 71	74 80	847 70	2 290 47	23 701 98			
Secondary schools.....	165 ..	65 20	107 27	31 20	14 20	.....	3 208 77		
Total.....	196 ..	879 28	933 98	106 ..	861 90	2 290 47	26 910 75			
3d sup'v'y dist.										
Elementary schools.....	267 50	1 020 58	1 127 07	.....	536 51	2 216 31	26 964 60		
Secondary schools.....	88 42	159 55	297 26	.....	164 33	163 63	3 617 69		
Total.....	355 92	1 180 13	1 424 33	.....	700 84	2 379 94	30 582 29		
Delaware co., 1st sup'v'y dist.										
Elementary schools.....	412 22	1 494 73	1 943 40	50 ..	1 693 67	3 804 26	42 371 89			
Secondary schools.....	54 57	96 50	186 ..	.....	151 70	183 63	5 104 13		
Total.....	466 79	1 591 23	2 129 40	50 ..	1 845 37	3 987 89	47 476 02			
2d sup'v'y dist.										
Elementary schools.....	208 98	3 081 32	2 750 44	349 42	1 336 50	3 192 57	48 119 93			
Secondary schools.....	95 08	511 12	529 ..	104 ..	147 41	.....	9 432 51		
Total.....	304 06	3 592 44	3 279 44	453 42	1 483 91	3 192 57	57 552 44			
3d sup'v'y dist.										
Elementary schools.....	280 19	2 125 17	3 311 93	252 40	672 54	3 063 10	49 887 72			
Secondary schools.....	138 48	450 08	1 084 96	297 ..	184 07	41 26	17 792 03			
Total.....	418 67	2 575 25	4 396 89	549 40	856 61	3 104 36	67 679 75			
4th sup'v'y dist.										
Elementary schools.....	724 45	2 053 80	2 429 74	721 41	2 112 91	2 998 39	49 297 18			
Secondary schools.....	990 62	345 26	984 80	484 56	1 117 57	1 234 50	16 635 94			
Total.....	1 715 07	2 399 06	3 414 54	1 205 97	3 230 48	4 232 89	65 933 12			
5th sup'v'y dist.										
Elementary schools.....	379 27	889 98	1 322 07	3 75	1 073 18	1 603 88	31 700 67			
Secondary schools.....	331 74	97 94	162 70	.....	73 82	.....	3 610 91	
Total.....	711 01	987 92	1 484 77	3 75	1 147 ..	1 603 88	35 311 58			
6th sup'v'y dist.										
Elementary schools.....	315 69	1 109 51	1 256 52	469 79	1 945 32	2 558 27	35 595 12			
Secondary schools.....	207 43	74 58	301 70	420 ..	1 875 42	.....	8 032 33		
Total.....	523 12	1 184 09	1 558 22	889 79	3 820 74	2 558 27	43 627 45			
Dutchess co., 1st sup'v'y dist.										
Elementary schools.....	590 50	2 338 36	2 835 09	1 172 25	1 859 08	7 011 05	56 144 23			
Secondary schools.....	94 64	263 36	501 95	272 22	260 79	416 18	7 266 47			
Total.....	685 14	2 601 72	3 337 01	1 444 47	2 119 87	7 427 23	63 410 70			

TABLE 6 (continued)
Financial statement showing payments by public schools

SUPERVISORY DISTRICTS	NEW EQUIPMENT (APPARATUS AND FURNITURE)	REPAIRING, HIRING, INSURING AND IMPROVING SCHOOL-HOUSES, SITES AND OUTBUILDINGS	NEW BUILDINGS AND SCHOOLHOUSE SITES	FUEL, WATER, LIGHT, POWER, JANITORS' SUPPLIES AND OTHER EXPENSES OF OPERATION	BONDED INDEBTEDNESS		ALL OTHER INCIDENTAL EXPENSES	AMOUNT ON HAND JULY 31, 1914	TOTAL
					PRINCIPAL	INTEREST			
<i>Dutchess co. (concluded)</i>									
<i>2d sup v'y dist.</i>									
Elementary schools.....	\$573 09	\$3 579 86	\$1 200 ..	\$3 967 67	\$2 810 ..	\$1 371 55	\$5 346 60	\$8 275 57	\$70 021 03
Secondary schools.....	200 43	575 45	1 200 ..	853 48	250 ..	149 75	778 63	923 64	9 806 94
Total.....	773 52	4 155 31	1 200 ..	4 821 15	3 060 ..	1 521 30	6 125 23	8 899 21	79 827 97
<i>3d sup v'y dist.</i>									
Elementary schools.....	253 99	1 457 70	.....	2 106 82	.....	.....	1 507 28	2 018 10	33 844 45
Secondary schools.....	153 88	274 12	.....	572 96	.....	.....	345 71	510 75	6 941 28
Total.....	407 87	1 731 82	.....	2 679 78	.....	.....	1 852 99	2 528 85	40 785 73
<i>4th sup v'y dist.</i>									
Elementary schools.....	289 81	2 689 26	.....	3 259 66	2 416 66	826 67	2 807 88	3 381 48	52 668 51
Secondary schools.....	36 68	630 09	.....	1 077 69	1 583 34	604 58	1 651 79	727 92	17 960 68
Total.....	326 49	3 319 35	.....	4 337 35	4 000 ..	1 431 25	4 459 67	4 109 40	70 629 19
<i>Eric co., 1st sup v'y dist.</i>									
Elementary schools.....	983 79	5 314 99	4 307 60	3 666 07	2 375 ..	1 502 06	7 931 99	15 876 01	91 276 58
Secondary schools.....	180 73	804 52	.....	772 53	734 72	.....	2 635 81	1 678 44	21 553 82
Total.....	1 174 52	6 119 51	4 307 60	4 438 60	4 250 ..	2 236 78	10 567 80	17 554 45	112 830 40
<i>2d sup v'y dist.</i>									
Elementary schools.....	2 388 33	11 288 11	16 866 57	9 308 71	13 254 75	9 879 94	16 090 25	31 841 59	196 592 22
Secondary schools.....	883 93	1 487 99	7 985 ..	1 631 06	2 106 ..	2 422 71	3 231 16	4 818 11	44 818 11
Total.....	3 272 26	12 776 10	24 851 57	10 939 77	15 360 75	12 302 65	19 321 41	31 841 59	241 410 33
<i>3d sup v'y dist.</i>									
Elementary schools.....	467 66	3 418 73	887 61	3 238 10	960 ..	270 30	5 328 91	2 042 89	53 676 04
Secondary schools.....	13 29	370 86	.....	298 37	220 ..	57 20	1 164 76	44 84 ..	10 203 63
Total.....	480 95	3 789 59	887 61	3 536 47	1 180 ..	327 50	6 493 67	2 087 73	63 879 72
<i>4th sup v'y dist.</i>									
Elementary schools.....	1 564 24	4 739 13	2 881 29	3 499 01	600 ..	475 42	2 110 59	8 734 08	62 655 39
Secondary schools.....	71 63	1 460 ..	717 ..	884 25	150 ..	157 50	426 ..	329 ..	12 192 63
Total.....	1 635 87	6 199 13	3 598 29	4 383 26	750 ..	632 92	2 536 59	9 063 08	74 848 02

TABLE 6 (continued)
Financial statement showing payments by public schools

SUPERVISORY DISTRICTS	NEW EQUIPMENT (APPARATUS AND FURNITURE)	REPAIRING, HIRING, INSURING AND IMPROVING SCHOOL-HOUSES, SITES AND OUTBUILDINGS	NEW BUILDINGS AND SCHOOLHOUSE SITES	FUEL, WATER, LIGHT, POWER, JANITORS' SUPPLIES AND OTHER EXPENSES OF OPERATION	BONDED INDEBTEDNESS		ALL OTHER INCIDENTAL EXPENSES	AMOUNT ON HAND JULY 31, 1914	TOTAL
					PRINCIPAL	INTEREST			
Genesee co., 1st sup'v'y dist.									
Elementary schools.....	\$1 541 92	\$3 670 00	\$1 675 63	\$3 084 60	\$1 450 ..	\$415 ..	\$2 514 44	\$5 724 67	\$55 614 82
Secondary schools.....	174 78	703 60	1 675 63	417 81	1 450 ..	415 ..	565 52	359 90	8 154 42
Total.....	1 716 70	4 373 69	1 675 63	3 502 50	1 450 ..	415 ..	3 079 96	6 084 57	63 769 24
2d sup'v'y dist.									
Elementary schools.....	939 76	5 182 33	1 329 77	4 789 75	120 ..	3 232 50	1 459 51	9 958 98	71 440 04
Secondary schools.....	612 45	813 77	311 54	887 55	.....	846 ..	87 28	194 15	13 880 61
Total.....	1 552 21	5 996 10	1 641 31	5 677 30	120 ..	4 078 50	1 546 79	10 153 13	85 320 65
Greene co., 1st sup'v'y dist.									
Elementary schools.....	190 32	1 475 67	.....	3 421 59	2 000 ..	503 82	1 322 26	2 149 13	43 306 05
Secondary schools.....	102 45	215 43	.....	305 ..	200 ..	15 ..	166 63	118 88	7 404 50
Total.....	292 77	1 691 10	.....	3 726 59	2 200 ..	518 82	1 488 89	2 268 01	50 710 55
2d sup'v'y dist.									
Elementary schools.....	21 54	911 84	53 54	1 410 59	1 058 33	105 66	1 510 41	1 391 34	28 102 96
Secondary schools.....	37 66	22 94	.....	168 43	166 67	28 31	86 43	136 85	2 898 55
Total.....	59 20	934 78	53 54	1 579 02	1 225 ..	134 ..	1 596 84	1 528 19	31 000 61
3d sup'v'y dist.									
Elementary schools.....	525 43	1 199 20	372 06	2 193 04	2 230 ..	808 96	1 268 04	1 761 36	37 120 05
Secondary schools.....	80 55	170 65	14 52	395 84	770 ..	325 ..	261 00	316 14	5 612 43
Total.....	605 98	1 369 85	386 58	2 588 88	3 000 ..	1 133 96	1 529 13	2 077 50	42 732 48
Hamilton co.									
Elementary schools.....	433 91	1 279 81	7 573 84	2 769 04	1 775 ..	592 ..	4 366 79	2 526 01	51 082 64
Secondary schools.....	191 51	153 26	.....	562 55	80 ..	51 20	1 192 65	206 38	8 023 99
Total.....	625 42	1 433 07	7 573 84	3 331 59	1 855 ..	643 20	5 559 44	2 732 40	59 106 63
Herkimer co., 1st sup'v'y dist.									
Elementary schools.....	355 68	1 272 77	.....	4 267 69	950 ..	1 494 ..	1 929 00	4 718 77	55 525 62
Secondary schools.....	490 83	903 57	.....	1 344 10	750 ..	604 88	324 33	97 70	15 479 84
Total.....	855 51	2 266 34	.....	5 611 79	1 700 ..	2 098 88	2 253 42	4 816 47	71 005 46

TABLE 6 (continued)
Financial statement showing payments by public schools

SUPERVISORY DISTRICTS	NEW EQUIPMENT (APPARATUS AND FURNITURE)	REPAIRING, HIRING, INSURING AND IMPROVING SCHOOLS, HOUSES, SITES AND OUTBUILDINGS	NEW BUILDINGS AND SCHOOLHOUSE SITES	FUEL, WATER, LIGHT, POWER, JANITORS' SUPPLIES AND OTHER EXPENSES OF OPERATION	BONDED INDEBTEDNESS		ALL OTHER INCIDENTAL EXPENSES	AMOUNT ON HAND JULY 31, 1914	TOTAL
					PRINCIPAL	INTEREST			
<i>Lewis co. (continued)</i>									
2d sup'v'y dist.									
Elementary schools.....	\$493 54	\$1 403 49	.....	\$2 234 70	\$250 ..	\$320 ..	\$1 264 64	\$3 820 58	\$98 083 54
Secondary schools.....	456 06	131 ..	.....	572 60	250 ..	321 25	436 15	942 33	9 992 54
Total.....	949 60	1 534 49	.....	2 807 30	500 ..	641 25	1 700 79	4 762 91	48 076 08
3d sup'v'y dist.									
Elementary schools.....	310 56	1 383 20	\$65 29	975 73	.....	.....	819 47	2 739 46	24 740 11
Secondary schools.....	.....	55 13	.....	87 80	.....	.....	16 ..	239 09	1 567 82
Total.....	310 56	1 438 33	65 29	1 063 53	.....	.....	835 47	2 978 55	26 316 93
4th sup'v'y dist.									
Elementary schools.....	278 46	1 550 54	35 08	1 439 01	250 ..	45 ..	815 98	2 113 14	29 676 49
Secondary schools.....	.....	265 20	.....	456 30	250 ..	45 ..	69 30	578 53	5 661 ..
Total.....	278 46	1 815 74	35 08	1 895 31	500 ..	90 ..	885 28	2 691 67	35 337 49
Livingston co., 1st sup'v'y dist.									
Elementary schools.....	579 13	3 686 44	600 ..	4 150 27	3 934 ..	1 985 50	3 908 33	4 873 01	70 452 38
Secondary schools.....	215 04	1 132 36	239 82	765 65	2 166 ..	1 156 ..	1 101 54	862 88	19 148 75
Total.....	794 17	4 818 80	839 82	4 915 92	6 100 ..	3 141 50	5 009 87	5 736 79	89 601 13
2d sup'v'y dist.									
Elementary schools.....	547 22	2 145 49	50 ..	3 088 73	850 ..	896 13	2 912 53	2 984 43	45 497 53
Secondary schools.....	862 64	432 12	50 ..	411 23	250 ..	668 12	806 80	365 94	10 542 51
Total.....	1 409 86	2 577 61	100 ..	3 499 96	1 100 ..	1 564 25	3 719 38	3 290 37	56 040 04
3d sup'v'y dist.									
Elementary schools.....	708 43	2 577 86	742 24	4 175 77	2 300 ..	819 88	2 436 95	3 084 83	56 297 06
Secondary schools.....	877 33	1 000 51	1 000 ..	1 795 02	1 200 ..	783 ..	1 670 35	336 20	22 344 76
Total.....	1 585 76	3 578 37	1 742 24	5 970 79	3 500 ..	1 602 88	4 107 30	3 421 03	78 641 82
Madison co., 1st sup'v'y dist.									
Elementary schools.....	739 56	2 435 37	1 291 25	2 631 39	2 284 ..	1 367 76	3 421 49	4 502 07	49 190 33
Secondary schools.....	795 51	727 31	265 ..	850 84	731 ..	564 ..	443 03	297 10	15 469 02
Total.....	1 535 07	3 162 68	1 556 25	3 482 23	3 015 ..	1 931 76	3 864 52	4 709 17	64 659 35

TABLE 6 (continued)
Financial statement showing payments by public schools

SUPERVISORY DISTRICTS	NEW EQUIPMENT (APPARATUS AND FURNITURE)	REPAIRING, HIRING, INSURING AND IMPROVING SCHOOL-HOUSES, SITES AND OUTBUILDINGS	NEW BUILDINGS AND SCHOOLHOUSE SITES	FUEL, WATER, LIGHT, POWER, JANITORS' SUPPLIES AND OTHER EXPENSES OF OPERATION	BONDED INDEBTEDNESS		ALL OTHER INCIDENTAL EXPENSES	AMOUNT ON HAND JULY 31, 1914	TOTAL
					PRINCIPAL	INTEREST			
Nassau co. (continued)									
2d sup'y'y dist.									
Elementary schools.....	\$2 380 40	\$19 457 96		\$14 163 52	\$34 872 01	\$29 159 76	\$25 718 97	\$48 347 13	\$309 037 76
Secondary schools.....	476 76	1 521 58		1 624 65	2 629 17	1 400 49	4 332 39	.....	35 034 37
Total.....	2 857 16	20 979 54		15 788 17	37 501 18	21 620 25	30 051 36	48 347 13	344 072 13
Niagara co., 1st sup'y'y dist.									
Elementary schools.....	436 45	2 521 60		3 313 62	1 200 ..	1 788 ..	2 493 62	4 647 09	45 740 04
Secondary schools.....	451 82	458 58		986 78	990 ..	1 293 ..	826 57	785 20	12 242 82
Total.....	888 27	2 980 18		4 300 40	2 190 ..	3 051 ..	3 320 19	5 432 29	57 982 86
2d sup'y'y dist.									
Elementary schools.....	560 16	3 036 92	\$7 ..	2 723 41	2 250 ..	1 462 50	1 669 06	3 892 63	42 913 36
Secondary schools.....	560 16	3 036 92	7 ..	2 723 41	2 250 ..	1 462 50	1 669 06	3 892 63	42 913 36
Total.....									
3d sup'y'y dist.									
Elementary schools.....	330 56	2 210 51	210 40	3 823 90	2 135 45	920 26	1 496 24	4 942 15	53 356 18
Secondary schools.....	22 83	316 09	6 25	545 24	347 88	127 70	182 23	679 63	7 193 59
Total.....	353 39	2 526 60	216 65	4 369 14	2 483 33	1 047 96	1 678 47	5 621 78	60 549 77
Oneida co., 1st sup'y'y dist.									
Elementary schools.....	1 257 ..	4 587 21	3 042 ..	4 875 26	3 800 ..	1 587 75	1 986 14	5 313 67	73 627 90
Secondary schools.....	132 64	326 45	.....	771 34	600 ..	232 25	186 78	535 65	12 674 65
Total.....	1 389 64	4 913 66	3 042 ..	5 646 60	4 400 ..	1 820 ..	2 172 92	5 849 32	86 302 55
2d sup'y'y dist.									
Elementary schools.....	534 56	2 551 64	.....	2 625 82	458 ..	726 ..	3 233 71	5 429 98	46 650 93
Secondary schools.....	150 35	482 79	.....	643 22	142 ..	314 ..	258 47	.....	11 865 27
Total.....	684 91	3 034 43	.....	3 269 04	600 ..	1 040 ..	3 492 18	5 429 98	58 516 20
3d sup'y'y dist.									
Elementary schools.....	461 16	3 100 61	8 427 ..	3 710 06	1 200 ..	637 50	1 807 09	2 812 25	54 146 20
Secondary schools.....	406 09	1 995 35	.....	1 416 60	1 200 ..	100 ..	1 619 34	847 32	16 764 36
Total.....	867 25	5 155 96	8 427 ..	5 126 66	1 300 ..	737 50	3 426 43	3 659 57	70 910 56

TABLE 6 (continued)
Financial statement showing payments by public schools

SUPERVISORY DISTRICTS	NEW EQUIPMENT (APPARATUS AND FURNITURE)	REPAIRING, HIRING, IMPROVING SCHOOL-HOUSES, SITES AND OUTBUILDINGS	NEW BUILDINGS AND SCHOOLHOUSE SITES	FUEL, LIGHT, POWER, JANITORS SUPPLIES AND OTHER EXPENSES OF OPERATION	BONDED INDEBTEDNESS		ALL OTHER INCIDENTAL EXPENSES	AMOUNT ON HAND JULY 31, 1914	TOTAL
					PRINCIPAL	INTEREST			
<i>Ontario co. (continued)</i>									
2d sup v'y dist.									
Elementary schools	\$190 56	\$2 314 59	\$50	\$4 193 20	\$1 465	\$537	\$2 586 40	\$4 278 51	\$52 110
Secondary schools	224 31	693 74	50	835 64	115	50	698 15	4 278 51	12 762 64
Total	344 87	3 008 33	50	5 028 84	1 580	587	3 284 55		64 872 64
3d sup v'y dist.									
Elementary schools	213 31	3 017 55		1 706 09	1 676	185 56	1 557 75	3 654 67	35 156 72
Secondary schools	213 31	3 017 55		1 706 09	1 676	185 56	1 557 75	3 654 67	35 156 72
Total									
4th sup v'y dist.									
Elementary schools	542 61	3 314 68	349 90	1 907 94	240	183 04	1 039 51	3 564 86	37 518 38
Secondary schools	279 92	105 77	341 77	555 43	300	274 56	376 16	688 06	7 995 60
Total	822 53	3 480 45	691 76	2 463 37	600	457 60	1 415 67	4 252 92	45 513 98
<i>Orange co., 1st sup v'y dist.</i>									
Elementary schools	1 140 02	10 774 56	529 17	5 697 38	9 473 33	4 086 68	5 812 45	8 732 93	123 369 40
Secondary schools	522 83	2 559 51		1 526 20	1 766 67	809 08	2 073 69	1 549 19	29 233 10
Total	1 662 85	13 334 07	529 17	7 223 58	11 240	4 895 76	7 886 14	10 282 12	152 602 50
2d sup v'y dist.									
Elementary schools	1 229 86	8 026 33	1 265	7 528 14	7 683	4 875 81	5 425 33	11 227 38	124 358 66
Secondary schools	944 82	2 029 57		1 437 39	3 932	2 592 32	983 69	2 159 03	35 555 82
Total	2 184 68	10 055 90	1 265	8 965 53	11 615	7 468 13	6 409 02	13 386 41	139 914 48
3d sup v'y dist.									
Elementary schools	558 21	2 182 19	157	2 262 88	1 300	889 56	2 504 62	6 864 63	48 294 99
Secondary schools	558 21	2 182 19	157	2 262 88	1 300	889 56	2 504 62	6 864 63	48 294 99
Total									
Orleans co., 1st sup v'y dist.									
Elementary schools	777 87	2 023 59	500	2 039 79	500	140	944 13	2 705 18	33 096 01
Secondary schools	6 52	303 13	500	452 55	500	140	202 19	570	5 257 16
Total	784 39	2 326 72	1 000	2 492 34	1 000	280	1 146 32	3 275 18	38 353 17

TABLE 6 (continued)
Financial statement showing payments by public schools

SUPERVISORY DISTRICTS	NEW EQUIPMENT (APPARATUS AND FURNITURE)	REPAIRING, HIRING, INSURING AND IMPROVING SCHOOL-HOUSES, SITES AND OUTBUILDINGS	NEW BUILDINGS AND SCHOOLHOUSE SITES	FUEL, WATER, LIGHT, POWER, JANITORS' SUPPLIES AND OTHER EXPENSES OF OPERATION	BONDED INDEBTEDNESS		ALL OTHER INCIDENTAL EXPENSES	AMOUNT ON HAND JULY 31, 1914	TOTAL
					PRINCIPAL	INTEREST			
Otsego co. (concluded)									
4th sup'v'y dist.									
Elementary schools	\$618 22	\$1 435 71	\$898 25	\$2 127 72	\$70 ..	\$500 ..	\$2 478 52	\$3 253 17	\$39 263 22
Secondary schools	307 03	153 37	.....	941 42	70 ..	500 ..	440 71	111 74	9 666 47
Total	925 25	1 589 08	898 25	3 069 14	140 ..	1 000 ..	2 919 23	3 364 91	48 929 69
5th sup'v'y dist.									
Elementary schools	139 53	823 65	.....	1 055 75	162 ..	600 ..	1 125 21	1 882 04	26 901 20
Secondary schools	63 31	136 27	.....	472 85	108 ..	400 ..	228 60	757 62	7 198 63
Total	203 04	979 92	.....	1 528 60	270 ..	1 000 ..	1 353 81	2 639 66	34 099 83
6th sup'v'y dist.									
Elementary schools	32 33	1 227 25	.....	981 24	.....	.....	2 285 60	2 865 66	25 676 89
Secondary schools	.....	79 45	.....	143 98	.....	.....	35 59	667 09	3 080 07
Total	32 33	1 306 70	.....	1 125 22	.....	.....	2 321 28	3 532 75	28 756 96
Putnam co.									
Elementary schools	658 05	5 783 93	.....	3 562 89	.....	2 995 ..	3 062 97	12 400 59	78 358 11
Secondary schools	570 72	1 009 45	.....	635 02	.....	375 ..	565 31	24 88	14 740 26
Total	1 228 77	6 793 38	.....	4 197 91	.....	3 300 ..	3 628 28	12 425 47	93 098 37
Rensselaer co., 1st sup'v'y dist.									
Elementary schools	149 33	1 124 17	50 ..	2 335 91	.....	140 ..	1 369 13	3 169 45	38 755 55
Secondary schools	521 65	73 37	.....	211 91	.....	.....	81 72	259 02	5 357 58
Total	670 98	1 197 54	50 ..	2 547 82	.....	140 ..	1 450 85	3 428 47	44 113 13
2d sup'v'y dist.									
Elementary schools	71 70	514 11	.....	1 049 54	.....	420 ..	697 30	2 547 18	26 121 45
Secondary schools	156 58	11 78	.....	177 29	.....	280 ..	78 68	606 96	3 468 85
Total	228 28	525 89	.....	1 226 83	.....	700 ..	775 98	3 154 14	29 590 30
3d sup'v'y dist.									
Elementary schools	681 41	3 186 72	860 80	2 488 09	.....	2 200 ..	1 315 ..	3 165 67	45 702 49
Secondary schools	.....	.....	860 80	92 97	.....	.....	46 74	.....	1 240 81
Total	681 41	3 186 72	860 80	2 580 16	.....	2 200 ..	1 361 74	3 165 67	46 943 30

TABLE 6 (continued)
Financial statement showing payments by public schools

SUPERVISORY DISTRICTS	NEW EQUIPMENT (APPARATUS AND FURNITURE)	REPAIRING, HIRING, INSURING AND IMPROVING SCHOOL-HOUSES, SITES AND OUTBUILDINGS	NEW BUILDINGS AND SCHOOLHOUSE SITES	FUEL, WATER, LIGHT, POWER, JANITORS' SUPPLIES AND OTHER EXPENSES OF OPERATION	BONDED INDEBTEDNESS		ALL OTHER INCIDENTAL EXPENSES	AMOUNT ON HAND JULY 31, 1914	TOTAL
					PRINCIPAL	INTEREST			
<i>Saratoga co. (concluded)</i>									
2d sup'y's dist.									
Elementary schools.....	181 58	1 722 90	3 610 96	3 106 68	2 260 ..	2 151 33	2 714 48	6 408 44	55 830 38
Secondary schools.....	118 33	368 56	.....	524 68	600 ..	582 ..	344 20	.....	8 770 36
Total.....	299 91	2 031 46	3 610 96	3 631 36	2 860 ..	2 733 33	3 058 68	6 408 44	64 600 74
3d sup'y's dist.									
Elementary schools.....	503 29	2 767 04	373 ..	2 833 60	2 525 ..	1 287 ..	1 673 96	5 646 09	49 504 18
Secondary schools.....	.....	350 16	.....	421 12	175 ..	53 ..	290 95	.....	6 274 48
Total.....	503 29	3 117 20	373 ..	3 274 72	2 700 ..	1 340 ..	1 964 91	5 646 09	55 778 66
4th sup'y's dist.									
Elementary schools.....	226 44	1 880 08	.....	1 844 80	365 ..	1 362 98	758 90	7 599 06	40 974 36
Secondary schools.....	.....	225 60	.....	225 50	321 ..	321 ..	64 30	.....	4 607 40
Total.....	226 44	2 105 68	.....	2 070 30	365 ..	1 683 98	823 20	7 599 06	45 581 76
Schenectady co.									
Elementary schools.....	2 483 43	5 086 66	1 372 97	5 797 32	7 600 ..	4 998 06	8 500 80	8 324 37	111 816 05
Secondary schools.....	62 80	394 09	.....	519 28	1 000 ..	550 ..	2 023 66	.....	11 466 63
Total.....	2 546 23	5 680 75	1 372 97	6 316 60	8 600 ..	5 548 06	10 524 46	8 324 37	123 282 68
Schoharie co., 1st sup'y's dist.									
Elementary schools.....	289 06	1 861 35	125 ..	1 004 84	400 ..	134 32	1 855 21	842 20	29 069 71
Secondary schools.....	50 90	64 65	.....	87 82	.....	.....	23 14	212 03	1 685 74
Total.....	339 96	1 926 ..	125 ..	1 092 66	400 ..	134 32	1 878 35	1 054 23	30 755 45
2d sup'y's dist.									
Elementary schools.....	197 82	2 139 47	.....	2 081 45	666 67	306 67	805 99	1 416 95	35 680 70
Secondary schools.....	146 05	180 08	.....	432 17	333 33	153 33	231 23	205 85	6 872 40
Total.....	343 87	2 319 55	.....	2 513 62	1 000 ..	460 ..	1 037 22	1 622 80	42 553 10
3d sup'y's dist.									
Elementary schools.....	830 19	2 368 13	.....	2 260 20	574 ..	909 ..	2 225 63	3 069 22	47 980 63
Secondary schools.....	2 414 53	4 453 01	.....	505 07	926 ..	2 711 ..	776 03	1 186 52	22 005 75
Total.....	3 244 72	6 821 14	.....	2 855 27	1 500 ..	3 620 ..	3 001 66	4 255 74	70 076 38

TABLE 6 (continued)
Financial statement showing payments by public schools

SUPERVISORY DISTRICTS	NEW EQUIPMENT (APPARATUS AND FURNITURE)	REPAIRING, HIRING, INSURING AND IMPROVING SCHOOL-HOUSES, SITES AND OUTBUILDINGS	NEW BUILDINGS AND SCHOOLHOUSE SITES	FUEL, WATER, LIGHT, POWER, JANITORS' SUPPLIES AND OTHER EXPENSES OF OPERATION	BONDED INDEBTEDNESS		ALL OTHER INCIDENTAL EXPENSES	AMOUNT ON HAND JULY 31, 1914	TOTAL
					PRINCIPAL	INTEREST			
<i>Steuben co. (concluded)</i>									
7th sup'y'y dist.									
Elementary schools.....	\$296 90	\$1 892 01	\$241 29	\$2 182 81	\$225 ..	\$277 22	\$1 099 87	\$3 241 51	\$37 558 09
Secondary schools.....	263 84	697 49	.....	987 54	83 ..	221 73	448 16	275 17	10 411 28
Total.....	560 74	2 589 50	241 29	3 170 35	308 ..	438 95	1 548 03	3 516 68	47 969 37
Suffolk co., 1st sup'y'y dist.									
Elementary schools.....	1 801 50	10 581 40	517 ..	11 128 18	20 848 99	12 624 99	6 666 33	20 967 86	207 172 50
Secondary schools.....	543 32	2 574 25	.....	2 905 47	5 433 11	4 290 45	1 746 73	4 631 28	61 025 79
Total.....	2 344 82	13 155 74	517 ..	14 033 65	26 282 10	16 915 44	8 413 06	25 579 14	268 198 29
2d sup'y'y dist.									
Elementary schools.....	2 684 93	11 242 96	2 648 50	8 555 49	15 708 27	8 118 70	12 684 77	49 720 01	208 389 20
Secondary schools.....	1 357 32	3 087 ..	.....	1 968 17	2 716 73	1 205 21	2 272 10	2 764 60	42 226 73
Total.....	4 042 25	14 329 96	2 648 50	10 523 66	18 425 ..	9 323 91	14 956 87	52 484 61	250 625 93
3d sup'y'y dist.									
Elementary schools.....	2 045 95	8 523 57	.....	6 503 12	19 141 67	8 923 09	18 605 86	16 373 97	153 875 21
Secondary schools.....	909 28	1 394 48	.....	1 521 47	3 983 33	2 322 16	6 329 83	963 10	32 850 23
Total.....	2 955 23	9 918 05	.....	8 024 59	23 075 ..	11 245 25	24 935 69	17 337 07	186 725 44
Sullivan co., 1st sup'y'y dist.									
Elementary schools.....	393 98	2 403 71	.....	2 242 09	1 666 67	1 855 ..	2 113 27	4 547 87	49 466 58
Secondary schools.....	.....	347 ..	.....	333 96	833 33	927 50	228 40	.....	7 070 19
Total.....	393 98	2 750 71	.....	2 576 05	2 500 ..	2 782 50	2 341 67	4 547 87	56 476 77
2d sup'y'y dist.									
Elementary schools.....	480 68	1 706 80	154 29	2 203 15	1 500 ..	224 50	1 103 67	4 336 02	49 277 74
Secondary schools.....	158 48	.....	.....	356 82	200 ..	50 ..	326 37	440 23	8 065 18
Total.....	639 16	1 706 80	154 29	2 559 97	1 700 ..	274 50	1 430 04	4 776 25	57 342 92
3d sup'y'y dist.									
Elementary schools.....	996 91	3 716 45	875 67	2 897 95	3 707 39	1 519 76	1 940 46	3 529 47	58 322 88
Secondary schools.....	272 68	806 67	.....	438 88	300 ..	742 67	1 389 02	59 17 ..	9 820 21
Total.....	1 269 59	4 523 12	875 67	3 336 83	4 007 39	2 312 43	3 329 48	3 588 64	68 143 09

Tioga co., 1st sup'v'y dist.										
Elementary schools.....	182 10	2 902 72	45 ..	1 369 72	600 ..	380 ..	1 811 44	2 385 58	33 084 87	
Secondary schools.....	47 13	397 09	30 ..	295 11	400 ..	260 ..	423 16	295 14	8 426 78	
Total.....	229 23	3 299 81	75 ..	1 664 83	1 000 ..	640 ..	2 234 60	2 680 72	41 511 35	
2d sup'v'y dist.										
Elementary schools.....	71 67	1 716 90	126 19	1 686 31	550 ..	211 75	651 26	2 050 38	28 536 70	
Secondary schools.....	19 76	32 98	.....	97 09	350 ..	168 ..	32 40	.....	2 418 87	
Total.....	91 43	1 749 88	126 19	1 783 40	900 ..	379 75	683 66	2 050 38	30 955 27	
3d sup'v'y dist.										
Elementary schools.....	142 27	1 545 42	20 ..	1 234 34	750 ..	725 63	1 217 83	2 191 71	26 677 73	
Secondary schools.....	220 50	1 359 99	.....	1 101 49	250 ..	241 87	11 70	127 24	3 130 87	
Total.....	362 77	1 681 41	20 ..	1 335 83	1 000 ..	967 50	1 229 53	2 318 95	29 808 60	
Tompkins co., 1st sup'v'y dist.										
Elementary schools.....	275 14	1 028 68	.....	1 395 95	.....	.....	3 384 87	1 009 78	24 881 21	
Secondary schools.....	13 50	283 75	.....	454 92	.....	.....	1 856 11	5 75	7 097 78	
Total.....	288 64	1 312 43	.....	1 850 87	.....	.....	5 240 98	1 015 53	31 978 99	
2d sup'v'y dist.										
Elementary schools.....	522 58	1 843 11	165 ..	1 578 67	150 ..	150 ..	3 622 88	2 384 11	33 803 56	
Secondary schools.....	62 83	707 70	.....	396 65	85 ..	75 ..	312 32	384 55	7 391 96	
Total.....	585 41	2 550 81	.....	1 974 67	250 ..	225 ..	3 935 20	2 768 66	41 195 52	
3d sup'v'y dist.										
Elementary schools.....	365 16	1 454 69	45 15	2 617 10	218 ..	530 26	3 847 68	2 293 75	38 976 36	
Secondary schools.....	240 27	342 67	.....	1 285 77	32 ..	484 19	2 842 69	70 38	13 400 52	
Total.....	605 43	1 797 36	45 15	3 902 87	250 ..	1 014 45	6 690 37	2 364 13	52 376 88	
Ulster co., 1st sup'v'y dist.										
Elementary schools.....	651 40	3 017 70	4 401 46	4 601 18	3 253 ..	2 585 61	3 410 41	2 911 06	65 562 62	
Secondary schools.....	196 04	250 ..	.....	500 ..	307 ..	410 ..	200 ..	.....	7 067 73	
Total.....	847 44	3 267 70	4 401 46	5 101 18	3 560 ..	2 995 61	3 610 41	2 911 06	72 630 35	
2d sup'v'y dist.										
Elementary schools.....	513 33	3 638 17	606 50	4 117 32	3 735 12	812 98	1 815 82	9 293 08	73 733 05	
Secondary schools.....	224 25	341 07	156 10	536 12	912 50	259 90	217 80	469 95	9 288 76	
Total.....	737 58	3 979 24	762 60	4 653 44	4 647 62	1 072 88	2 133 62	9 763 03	83 021 81	
3d sup'v'y dist.										
Elementary schools.....	599 69	1 967 46	411 03	2 766 08	500 ..	222 92	2 873 53	4 154 94	53 020 89	
Secondary schools.....	153 45	100 ..	.....	227 48	.....	.....	600 ..	.....	6 671 68	
Total.....	753 14	2 067 46	411 03	2 993 56	500 ..	222 92	3 473 53	4 154 94	59 692 87	
4th sup'v'y dist.										
Elementary schools.....	435 65	2 353 56	1 595 15	1 628 17	.....	.....	1 650 79	5 871 28	40 730 87	
Secondary schools.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total.....	435 65	2 353 56	1 595 15	1 628 17	.....	.....	1 650 79	5 871 28	40 730 87	

TABLE 6 (continued)
Financial statement showing payments by public schools

SUPERVISORY DISTRICTS	NEW EQUIPMENT (APPARATUS AND FURNITURE)	REPAIRING, HIRING, INSURING AND IMPROVING SCHOOLS, HOUSES, SITES AND OUTBUILDINGS	NEW BUILDINGS AND SCHOOLHOUSE SITES	FUEL, WATER, LIGHT, POWER, JANITORS' SUPPLIES AND OTHER EXPENSES OF OPERATION	BONDED INDEBTEDNESS		ALL OTHER INCIDENTAL EXPENSES	AMOUNT ON HAND JULY 31, 1914	TOTAL
					PRINCIPAL	INTEREST			
Warren co., 1st sup v'y dist.									
Elementary schools	\$254 84	\$1 627 65		\$2 929 33	\$1 924 99	\$894 26	\$3 223 86	\$5 370 56	\$45 279 83
Secondary schools	304 23	385 06		753 17	708 34	429 16	1 181 84	919 25	11 512 72
Total	559 07	2 013 31		3 682 50	2 633 33	1 323 42	4 405 70	6 289 81	56 792 55
2d sup v'y dist.									
Elementary schools	184 19	1 353 55		1 435 96	700 ..	198 ..	1 068 68	2 222 42	27 506 07
Secondary schools	163 77	381 20		284 92	700 ..	188 ..	227 25	23 07	3 472 47
Total	347 96	1 734 75		1 720 88	700 ..	188 ..	1 295 93	2 245 49	30 978 54
3d sup v'y dist.									
Elementary schools	185 11	1 064 89		678 69			513 79	2 014 57	19 118 29
Secondary schools		100 ..		100 ..			23 79	14 59	1 889 66
Total	185 11	1 164 59		778 69			537 58	2 029 16	21 007 95
Washington co., 1st sup v'y dist.									
Elementary schools	73 10	985 21		1 069 86			1 669 91	1 914 68	25 458 23
Secondary schools	12 06	56 41		72 69			140 57	44 19	1 995 65
Total	85 16	1 041 62		1 142 55			1 810 48	1 958 87	27 453 88
2d sup v'y dist.									
Elementary schools	439 06	1 412 19		2 106 37	860 ..	366 ..	2 250 49	3 045 93	45 073 05
Secondary schools	134 29	508 34		1 176 30	1 490 ..	666 82	1 828 09	14 609 01	14 609 01
Total	573 35	1 920 53		3 282 67	2 350 ..	1 032 82	3 110 61	3 874 02	59 682 06
3d sup v'y dist.									
Elementary schools	150 78	2 436 87	\$81 50	4 122 22	2 666 66	2 865 84	2 163 78	4 378 24	63 682 42
Secondary schools	16 35	182 50		1 059 78	333 34	566 66	404 32	591 18	12 009 57
Total	167 13	2 619 37	81 50	5 182 ..	3 000 ..	3 432 50	2 568 10	4 969 42	75 701 99
4th sup v'y dist.									
Elementary schools	111 26	1 586 84	4 800	1 926 17	500 ..	140 ..	1 829 82	4 987 49	41 077 26
Secondary schools	119 10	193 29	2 432 20	690 72	500 ..	140 ..	385 01	1 509 50	12 017 31
Total	230 36	1 780 13	7 232 20	2 616 89	1 000 ..	280 ..	2 214 83	6 496 99	53 094 57

TABLE 6 (continued)
Financial statement showing payments by public schools

SUPERVISORY DISTRICTS	NEW EQUIPMENT (APPARATUS AND FURNITURE)	REPAIRING, HIRING, INSURING AND IMPROVING SCHOOL-HOUSES, SITES AND OUTBUILDINGS	NEW BUILDINGS AND SCHOOLHOUSE SITES	FUEL, WATER, LIGHT, POWER, JANITORS' SUPPLIES AND OTHER EXPENSES OF OPERATION	BONDED INDEBTEDNESS		ALL OTHER INCIDENTAL EXPENSES	AMOUNT ON HAND JULY 31, 1914	TOTAL
					PRINCIPAL	INTEREST			
Wyoming co. (continued)									
3d sup v'y dist.									
Elementary schools.....	\$211 01	\$2 739 59	\$100 ..	\$3 107 73	\$1 960 67	\$1 461 41	\$1 758 19	\$4 433 13	\$53 792 46
Secondary schools.....	129 03	701 92	100 ..	887 44	1 139 33	891 84	643 67	935 54	17 214 77
Total.....	340 04	3 441 51	100 ..	3 995 17	3 100 ..	2 353 25	2 401 86	5 368 67	71 007 23
Yates co., 1st sup v'y dist.									
Elementary schools.....	217 89	1 557 81	263 ..	2 021 47	.....	.....	985 54	4 450 80	34 882 43
Secondary schools.....	17 10	71 11	263 ..	248 02	.....	.....	103 ..	.....	3 988 25
Total.....	234 99	1 628 92	263 ..	2 269 49	.....	.....	1 088 54	4 450 80	38 370 68
2d sup v'y dist.									
Elementary schools.....	113 94	2 224 71	35 50	1 515 01	.....	.....	669 79	2 886 36	30 046 ..
Secondary schools.....	180 84	167 85	35 50	230 93	.....	.....	48 22	.....	3 537 20
Total.....	294 78	2 392 56	35 50	1 745 94	.....	.....	718 01	2 886 36	33 583 20
VILLAGES UNDER SUPERIN-TENDENT									
Albion									
Elementary schools.....	27 45	1 000 ..	.....	3 326 19	1 200 ..	1 400 ..	1 089 40	10 169 94	30 772 98
Secondary schools.....	1 178 55	10 704 30	.....	2 000 ..	700 ..	1 200 ..	600 ..	8 000 ..	35 089 17
Total.....	1 206 ..	11 704 30	.....	5 326 19	1 900 ..	2 600 ..	1 689 40	18 169 94	65 862 15
Catskill									
Elementary schools.....	325 ..	1 042 ..	.....	1 490 26	2 000 ..	1 520 ..	1 902 44	548 25	21 949 95
Secondary schools.....	150 ..	519 44	.....	744 ..	.....	.....	1 002 35	276 26	10 249 36
Total.....	475 ..	1 561 44	.....	2 234 26	2 000 ..	1 520 ..	2 904 79	824 51	32 199 31
Fredonia									
Elementary schools.....	308 60	308 60	.....	1 013 69	1 000 ..	880 ..	6 214 15	4 229 38	29 274 09
Secondary schools.....	.....	308 60	.....	1 013 69	1 000 ..	880 ..	6 214 15	4 229 38	29 274 09
Total.....	.....	308 60	.....	1 013 69	1 000 ..	880 ..	6 214 15	4 229 38	29 274 09

Freeport	583 01	1 989 29	3 000 ..	2 905 ..	10 040 63	560 31	56 906 46
Elementary schools.....	369 14	500 ..	1 000 ..	968 ..	3 010 04	2 000 ..	18 879 72
Secondary schools.....	952 15	2 489 29	4 000 ..	3 873 ..	13 050 67	560 31	75 786 18
Total.....							
Glen Cove	355 91	1 959 30	4 000 ..	4 430 ..	6 028 81	4 469 88	50 865 31
Elementary schools.....	800 ..	653 10	500 ..	940 ..	3 014 40	2 000 ..	23 018 14
Secondary schools.....	1 195 91	2 612 40	4 500 ..	5 370 ..	9 043 21	6 469 88	74 483 45
Total.....							
Haverstraw	59 75	1 325 03	1 833 33	1 512 50	6 019 06	1 127 41	26 864 75
Elementary schools.....	80 ..	662 51	916 67	756 25	3 009 53	563 71	15 626 88
Secondary schools.....	139 75	1 987 54	2 750 ..	2 268 75	9 028 59	1 691 12	42 491 63
Total.....							
Hempstead	391 34	2 603 62	6 125 ..	4 733 46	1 806 36	9 445 37	60 729 46
Elementary schools.....	947 64	673 40	451 58	1 889 07	1 806 36	1 889 07	15 305 70
Secondary schools.....	808 98	3 367 02	6 125 ..	4 733 46	2 257 94	11 334 44	76 035 16
Total.....							
Herkimer	25 85	2 978 74	3 000 ..	1 910 ..	3 774 86	.....	38 713 70
Elementary schools.....	3 555 36	1 328 31	3 000 ..	4 594 50	1 967 50	.....	25 572 24
Secondary schools.....	3 581 21	4 307 05	6 000 ..	6 504 50	5 742 36	.....	64 285 94
Total.....							
Hoosick Falls	28 57	2 821 05	.....	.....	767 44	2 132 92	21 544 15
Elementary schools.....	54 89	809 66	.....	.....	801 08	.....	9 864 34
Secondary schools.....	83 46	3 630 71	.....	.....	1 568 52	2 132 92	31 408 49
Total.....							
Hudson Falls	70 50	2 615 38	2 000 ..	1 490 ..	1 254 25	6 524 09	37 067 41
Elementary schools.....	169 02	871 79	.....	.....	313 56	.....	9 276 08
Secondary schools.....	239 52	3 487 17	2 000 ..	1 490 ..	1 567 81	6 524 09	46 343 49
Total.....							
Huntington	2 169 92	3 218 16	500 ..	5 286 26	1 130 95	2 654 86	45 178 75
Elementary schools.....	37 05	900 ..	.....	2 000 ..	300 ..	.....	14 441 82
Secondary schools.....	2 206 97	4 118 16	500 ..	7 286 26	1 430 95	2 654 86	59 620 57
Total.....							
Ilion	286 21	1 484 84	2 900 ..	932 ..	300 36	1 998 69	29 667 83
Elementary schools.....	280 12	371 21	100 ..	3 671 50	74 ..	.....	12 509 33
Secondary schools.....	575 33	1 856 05	3 000 ..	4 603 80	374 36	1 998 69	42 177 16
Total.....							
Lausangburg	.....	3 727 02	2 000 ..	2 155 ..	643 29	7 830 84	63 996 35
Elementary schools.....	435 09	1 873 13	.....	3 825 ..	346 70	.....	20 551 83
Secondary schools.....	435 09	5 600 15	2 000 ..	5 980 ..	989 99	7 830 84	84 548 18
Total.....							

North Tarrytown	11 47	300	1 000	3 000	1 300	1 200	4 373 96	26 637 75
Elementary schools	71 72	89	200	800	350	73 60	3 500	11 083 77
Secondary schools	83 19	389	1 200	3 800	1 650	1 273 60	7 873 96	37 721 52
Total								
Nyack								
Elementary schools	171	518 26	1 614 46	2 000	2 000	1 508 73	18 875 72	53 478 64
Secondary schools	200	1 200	600	1 000	1 105	754 30	14 298 21	14 298 21
Total	371	1 718 26	2 214 46	3 000	3 105	2 263 03	18 875 72	67 776 85
Ossining								
Elementary schools	272	644 84	2 616	5 000	5 630	4 688 13	86	45 598 25
Secondary schools	42 30	200	3 086 64	5 000	5 630	2 300	43 61	30 163 53
Total	314 30	844 84	3 924 64	5 000	5 630	6 988 13	129 61	75 761 78
Owego								
Elementary schools	83	536 01	1 211	2 860	1 205	2 091 40	135 67	19 832 55
Secondary schools	159 63	270	600 83	2 860	1 205	95	8 267 74	8 267 74
Total	242 63	806 01	1 811 83	2 860	1 205	2 116 40	135 67	28 100 29
Patchogue								
Elementary schools	17 24	2 159 59	2 239 18	8 500	2 758 50	3 487 42	1 915 59	45 809 84
Secondary schools	8 61	1 229 79	1 119 58	8 500	2 758 50	1 733 71	957 79	16 093 13
Total	25 85	3 389 38	3 358 76	8 500	2 758 50	5 221 13	2 873 38	61 902 97
Peekskill, district 7								
Elementary schools	20	1 017 25	1 690 17	3 500	4 895 20	8 217 02	2 981 30	47 647 74
Secondary schools	21 91	216 25	880	1 250	1 610	4 108 51	20 513 02	20 513 02
Total	41 91	1 233 50	2 570 17	4 750	6 505 20	12 325 53	2 981 30	68 160 76
Peekskill, district 8								
Elementary schools	881 52	1 055 71	978 08	2 000	3 905 36	327 56	865 14	36 217 04
Secondary schools	52 73	528	484	1 000	1 952	164	11 742 62	11 742 62
Total	934 25	1 583 71	1 462 08	3 000	5 857 36	491 56	865 14	47 959 66
Penn Yan								
Elementary schools	747 94	517 57	1 017 38	1 000	900	1 196 82	146 92	15 233
Secondary schools	350 64	381 21	1 409 70	1 000	1 080	1 117 33	16 180 80	16 180 80
Total	1 098 58	898 78	2 427 08	2 000	1 980	2 314 15	146 92	31 413 80
Port Chester								
Elementary schools	801	2 643 47	1 111 27	3 500	5 361 50	3 513 09	7 326 53	96 290 55
Secondary schools		1 321 74	555 66	3 000	1 736 55	1 736 55	27 216 19	27 216 19
Total	801	3 965 21	1 666 93	6 500	6 715 50	5 269 64	7 326 53	123 506 74
Saranac Lake								
Elementary schools	145 70	700	2 879 08	1 600	1 959	2 833 70	3 120 59	35 299 75
Secondary schools	105	2 234 47	1 200	800	987	1 423 47	1 560 29	17 286 46
Total	250 70	2 934 47	4 079 08	2 400	2 946	4 257 17	4 630 88	52 586 21

TABLE 6 (continued)
Financial statement showing payments by public schools

VILLAGES UNDER SUPERINTENDENTS	NEW EQUIPMENT (APPARATUS AND FURNITURE)	REPAIRING, HIRING, INSURING AND IMPROVING SCHOOL-HOUSES, SITES AND OUTBUILDINGS	NEW BUILDINGS AND SCHOOLHOUSE SITES	FUEL, WATER, LIGHT, POWER, JANITORS' SUPPLIES AND OTHER EXPENSES OF OPERATION	BONDED INDEBTEDNESS		ALL OTHER INCIDENTAL EXPENSES	AMOUNT ON HAND JULY 31, 1914	TOTAL
					PRINCIPAL	INTEREST			
Saratoga Springs									
Elementary schools	\$21 ..	\$3 298 06		\$4 839 36	\$3 000 ..	\$1 987 50	\$948 77	\$22 850 26	\$76 181 23
Secondary schools	524 85	1 413 46		1 096 89			50 ..		19 701 01
Total	545 85	4 711 52		5 936 25	3 000 ..	1 987 50	998 77	22 850 26	95 882 24
Seneca Falls									
Elementary schools	100 ..	1 605 35		100 ..	2 000 ..	787 50	700 ..	12 209 61	31 406 08
Secondary schools	292 50	333 ..		43 67 ..			298 57		8 673 73
Total	392 50	1 938 35		143 67	2 000 ..	787 50	998 57	12 209 61	40 079 81
Solvay									
Elementary schools		1 764 24		2 008 35		9 450 ..	798 06	10 754 40	56 682 74
Secondary schools	181 50	858 85		2 348 27	1 000 ..	922 50	798 06		19 177 43
Total	181 50	2 623 09		4 356 62	1 000 ..	10 372 50	1 596 12	10 754 40	75 860 17
Tarrytown									
Elementary schools		1 181 43		983 33	3 000 ..	1 320 ..	1 756 72	1 553 58	33 993 79
Secondary schools	75 21	500 ..		500 ..	1 000 ..	600 ..	800 ..		15 679 63
Total	75 21	1 681 43		1 483 33	4 000 ..	1 920 ..	2 556 72	2 253 58	49 673 42
Union									
Elementary schools	592 89	1 860 37		826 31	1 612 ..	1 044 88	737 84	3 681 99	24 417 60
Secondary schools	172 85	200 ..		426 22	813 ..	544 87	337 85		8 920 67
Total	765 74	2 060 37		1 252 53	2 425 ..	1 589 75	1 075 69	3 681 99	33 338 27
Waterford									
Elementary schools	36 45	1 000 ..		1 719 ..	1 500 ..	1 100 ..	100 ..	406 99	17 979 44
Secondary schools	28 ..	600 ..		500 ..	500 ..	227 50	21 08		6 071 58
Total	64 45	1 600 ..		2 219 ..	2 000 ..	1 327 50	121 08	406 99	24 051 02
Waverly									
Elementary schools	376 ..	715 ..		1 017 85	1 100 ..	1 116 75	2 584 68		22 797 09
Secondary schools	501 25	50 32		814 ..	1 100 ..	1 116 76	2 270 ..		13 972 77
Total	877 25	765 32		1 831 85	2 200 ..	2 233 51	4 854 68		36 769 86

TABLE 6 (continued)
Financial statement showing payments by public schools

CITIES	NEW EQUIPMENT (APPARATUS AND FURNITURE)	REPAIRING, HIRING, INSURING AND IMPROVING SCHOOLS-HOUSES, SITES AND OUTBUILDINGS	NEW BUILDINGS AND SCHOOLHOUSE SITES	FUEL, WATER, LIGHT, POWER, JANITORS' SUPPLIES AND OTHER EXPENSES OF OPERATION	BONDED INDEBTEDNESS		ALL OTHER INCIDENTAL EXPENSES	AMOUNT ON HAND JULY 31, 1914	TOTAL
					PRINCIPAL	INTEREST			
Canandaigua									
Elementary schools	\$77 86	\$3 681		\$2 363 62			\$4 543 15	\$298 40	\$33 517 12
Secondary schools	116 09	1 163 18		2 032 92			2 971 85	11 516 90	39 902 29
Total	193 95	4 844 18		4 396 54			7 515 ..	11 815 30	73 419 41
Coboes									
Elementary schools	108 17	2 002 73		2 581 74			1 158 44	25 084 33	71 715 91
Secondary schools	50 90	355 42		200			230	8 706 24	8 706 24
Total	159 07	2 358 15		2 781 74			1 388 44	25 084 33	80 422 15
Corning, district 9									
Elementary schools	242 48	1 988 97		1 686 15		2 000	572 59	6 665 12	34 172 51
Secondary schools	147 80	1 339 25		1 105			519 37	16 059 37	16 059 37
Total	389 98	3 328 22		2 801 15		2 000	1 091 96	6 665 12	50 231 88
Corning, district 13									
Elementary schools	42 18	850		651 76		1 000	1 000	4 550 24	21 230
Secondary schools	42 18	476 67		651 75		1 000	1 768 17	15 240 23	16 059 37
Total	84 36	1 326 67		1 303 51		2 000	1 768 17	4 550 24	36 460 23
Cortland									
Elementary schools	80	1 900		3 150			1 400 41	9 641 14	43 205 64
Secondary schools	100	107 45		650			4 927 49	16 173 45	16 173 45
Total	180	2 007 45		3 800			1 441 41	14 568 63	59 379 09
Dunkirk									
Elementary schools	412 18	6 220 74		3 669 11		500	8 938 08	15 580 87	91 959 66
Secondary schools	633 14	1 514 52		1 400 43		3 500	1 402 10	7 739 81	36 364 72
Total	1 045 32	7 735 26		5 069 54		4 000	10 340 18	23 320 68	128 324 38
Elmira									
Elementary schools	523 88	4 423 46		8 230 81			3 506 48	80 494 22	203 701 55
Secondary schools	978 98	1 090 79		3 191 26			3 033 06	15 206 17	65 755 64
Total	1 502 16	5 514 25		11 422 07			6 539 54	95 700 39	269 457 19

Fulton	991 71	3 197 13	3 674 69	2 330 ..	1 000 82	640 61	11 827 21	51 217 75
Elementary schools.....	65 72	200 ..	800 ..	.....	.....	154 ..	3 126 71	18 177 43
Secondary schools.....	1 057 43	3 397 13	4 474 69	2 330 ..	1 000 82	794 61	14 953 92	69 395 18
Total.....								
Geneva								
Elementary schools.....		3 537 29	4 191 47	6 000 ..	720 ..	2 052 30	613 97	50 366 86
Secondary schools.....		1 000 ..	2 000 ..	6 000 ..	720 ..	400 ..	.....	23 815 ..
Total.....		4 537 29	6 191 47	6 000 ..	720 ..	2 452 30	613 97	74 181 86
Glens Falls								
Elementary schools.....	632 32	2 931 ..	2 089 27	6 000 ..	.....	3 560 40	4 791 37	44 763 41
Secondary schools.....	200 ..	900 ..	1 400 ..	6 000 ..	3 190 ..	1 200 ..	.....	26 765 ..
Total.....	832 32	3 831 ..	3 489 27	6 000 ..	3 190 ..	4 760 40	4 791 37	71 528 41
Gloversville								
Elementary schools.....	868 92	4 060 01	5 251 ..	1 000 ..	751 50	9 553 65	77 834 82	157 859 02
Secondary schools.....	7 38	235 04	1 312 75	4 000 ..	3 006 ..	2 471 31	19 458 71	50 704 51
Total.....	876 30	4 295 05	6 563 75	5 000 ..	3 757 50	12 024 96	97 293 53	208 563 53
Hornell								
Elementary schools.....	359 23	4 403 77	2 885 27	2 000 ..	1 644 ..	7 154 40	15 267 35	73 694 34
Secondary schools.....	311 26	1 745 44	921 84	2 000 ..	.....	917 82	.....	22 812 91
Total.....	670 49	6 149 21	3 807 11	2 000 ..	1 644 ..	8 072 22	15 267 35	96 507 25
Hudson								
Elementary schools.....	106 86	1 292 68	1 205 27	2 000 ..	1 000 ..	1 000 ..	79 330 94	108 571 61
Secondary schools.....	106 86	50 ..	300 ..	500 ..	248 75	38 16	.....	44 066 49
Total.....	106 86	1 342 68	1 505 27	2 500 ..	1 248 75	1 038 16	79 330 94	152 638 10
Ithaca								
Elementary schools.....	1 105 89	6 350 64	3 702 85	.....	834 80	1 737 95	13 953 19	170 933 67
Secondary schools.....	142 46	1 908 23	632 08	.....	1 502 70	1 011 93	.....	130 966 83
Total.....	1 248 35	8 258 87	4 334 93	.....	2 337 50	2 749 88	13 953 19	301 900 50
Jamestown								
Elementary schools.....	4 258 57	9 694 47	10 820 69	1 550 ..	20 838 33	16 116 32	.....	180 352 73
Secondary schools.....	48 37	2 995 42	3 354 41	2 600 ..	2 080 ..	8 013 78	.....	59 765 86
Total.....	4 306 94	12 689 89	14 175 10	4 150 ..	22 938 33	24 130 10	.....	240 118 59
Johnstown								
Elementary schools.....	12 ..	519 88	637 01	6 000 ..	1 715 ..	1 433 26	6 923 35	48 805 14
Secondary schools.....	788 41	2 599 44	216 33	3 000 ..	2 700 ..	288 65	.....	34 329 03
Total.....	800 41	3 119 32	853 34	9 000 ..	4 415 ..	1 719 91	6 923 35	73 134 17
Kingston								
Elementary schools.....	418 82	6 019 58	5 527 81	4 000 ..	180 ..	2 413 99	6 785 63	101 871 82
Secondary schools.....	426 32	776 27	744 10	.....	4 946 73	867 70	.....	34 367 72
Total.....	845 14	6 795 85	6 271 91	4 000 ..	5 128 73	3 281 69	6 785 63	136 239 54

TABLE 6 (continued)
Financial statement showing payments by public schools

CITIES	NEW EQUIPMENT (APPARATUS AND FURNITURE)	REPAIRING, HIRING, INSURING AND IMPROVING SCHOOL-HOUSES, SITES AND OUTBUILDINGS	NEW BUILDINGS AND SCHOOLHOUSE SITES	FUEL, WATER, LIGHT, POWER, JANITORS' SUPPLIES AND OTHER EXPENSES OF OPERATION	BONDED INDEBTEDNESS		ALL OTHER INCIDENTAL EXPENSES	AMOUNT ON HAND JULY 31, 1913	TOTAL
					PRINCIPAL	INTEREST			
Lackawanna									
Elementary schools.....	\$710 91	\$1 859 20		\$4 317 76	\$8 479 49	\$5 026 62	\$2 078 09	\$25 276 91	\$81 764 89
Secondary schools.....	57 20			479 76	942 17	558 52	303 99		8 977 01
Total.....	768 11	1 859 20		4 797 52	9 421 66	5 585 14	2 382 08	25 276 91	90 741 90
Little Falls									
Elementary schools.....	25 60	5 000		2 500	2 000	800	443 38	17 238 12	53 973 47
Secondary schools.....	146 01	592 61		1 275 26	1 000	775	165 58	13 540 12	13 540 12
Total.....	171 61	5 592 61		3 775 26	3 000	1 575	608 96	17 238 12	67 513 59
Lockport									
Elementary schools.....	1 270 06	6 291 39	\$1 463 58	5 503 84			1 685 43	42 791 85	113 387
Secondary schools.....	205 25	475 06	1 000	1 000			900		23 922 08
Total.....	1 475 31	6 766 45	1 463 58	6 503 84			2 585 43	42 791 85	137 309 08
Middletown									
Elementary schools.....		6 442 32	10 775 81	4 612 42	1 700	765	7 601 54	6 700 07	90 500 77
Secondary schools.....	119 77	2 241 91		1 543 52			937 10		21 233 43
Total.....	119 77	8 684 23	10 775 81	6 155 94	1 700	765	8 538 64	6 700 07	111 734 20
Mount Vernon									
Elementary schools.....	2 301 82	10 821 76		12 940 50	5 000	15 871 25	25 139 34	241 540 58	503 766 53
Secondary schools.....	3 575 11	308 09		2 783 27		18 085	1 782 17		85 760 05
Total.....	5 876 93	11 129 85		15 723 77	5 000	33 956 25	26 921 51	241 540 58	589 526 58
New Rochelle									
Elementary schools.....	4 378 35	11 232 64		14 871 77			4 864 87	108 976 01	328 596 33
Secondary schools.....	6 530 19	2 271 77		2 925 48			840 91	25 642 52	91 238 65
Total.....	10 908 54	13 504 41		17 797 25			5 705 78	134 618 53	419 834 98
New York									
Elementary schools.....	198 515 87	1 028 380 91	4 181 135 27	624 271 50			2 160 803 12	29 029 114 13	64 054 883 06
Secondary schools.....	44 815 04	72 626 68	830 621 62	60 324 70			10 237 05		5 796 725 83
Total.....	243 330 91	1 101 007 59	5 011 756 89	684 596 20			2 171 040 17	29 029 114 13	69 851 608 89

Newburgh	1 171 02	11 269 08	5 659 57	5 821 89	25 108 88	131 841 91
Elementary schools.....	616 46	3 005 31	824 39	2 852 23	.....	31 060 78
Secondary schools.....	1 787 48	14 274 39	6 483 96	8 674 12	25 108 88	162 902 69
Total.....						
Niagara Falls	438 75	11 495 06	6 068 37	5 734 99	55 044	236 808 55
Elementary schools.....	1 122 76	646 60	1 725 90	2 734 59	.....	45 179 05
Secondary schools.....	1 561 51	12 141 66	7 794 27	8 469 58	55 044	251 987 60
Total.....						
North Tonawanda	287 91	2 608 44	4 560 35	3 853 60	73 484 22	73 484 22
Elementary schools.....	142 12	652 11	1 140 09	3 050 55	.....	19 575 02
Secondary schools.....	410 03	3 260 55	5 700 44	4 817	18 223 09	93 059 24
Total.....						
Norwich	123 10	1 101	3 601 92	1 749 47	819 29	97 868 65
Elementary schools.....	142 61	288 16	900 45	874 73	.....	14 338 65
Secondary schools.....	285 71	1 389 16	4 502 37	2 624 22	819 29	42 207 30
Total.....						
Ogdensburg	98	2 348 91	4 894 47	6 427 11	.....	45 601 89
Elementary schools.....	.....	998 51	1 062 43	1 950 99	.....	15 329 73
Secondary schools.....	98	3 347 42	5 956 90	8 378 10	.....	60 931 62
Total.....						
Olean	2 403 44	7 662 65	8 747 17	6 002 70	415 16	94 707 74
Elementary schools.....	165 85	1 094 67	1 244	857 80	.....	32 198 20
Secondary schools.....	2 569 29	8 757 32	9 991 17	6 860 50	415 16	126 905 94
Total.....						
Oncida	68 39	2 035 30	3 521 75	1 827 50	14 947 79	50 991 43
Elementary schools.....	29 66	662 80	2 021 80	525	1 609 22	21 278 61
Secondary schools.....	98 05	2 698 10	5 543 55	2 352 50	4 063 22	72 270 04
Total.....						
Oneonta	575 35	1 424 06	1 789 56	1 460	2 294 37	33 164 98
Elementary schools.....	377 69	712 03	894 77	1 992 50	.....	22 084 42
Secondary schools.....	953 04	2 136 09	2 684 33	3 452 50	2 294 37	56 249 40
Total.....						
Oswego	722 08	18 008 40	2 816 19	993 74	1 895 65	71 584 62
Elementary schools.....	146 74	555 38	435 12	241 07	.....	22 426 70
Secondary schools.....	868 82	18 543 78	3 251 31	1 234 81	1 895 65	94 011 32
Total.....						
Plattsburg	106 89	1 154 79	3 022 06	682 16	14 143 91	45 631 59
Elementary schools.....	227 33	1 000	2 200	300	.....	22 686 04
Secondary schools.....	334 22	2 154 79	5 222 06	982 16	14 143 91	68 317 63
Total.....						

TABLE 6 (continued)
Financial statement showing payments by public schools

CITIES	NEW EQUIPMENT (APPARATUS AND FURNITURE)	REPAIRING, HIRING, INSURING AND IMPROVING SCHOOLS, HOUSES, SITES AND OUTBUILDINGS	NEW BUILDINGS AND SCHOOLHOUSE SITES	FUEL, WATER, LIGHT, POWER, JANITORS' SUPPLIES AND OTHER EXPENSES OF OPERATION	BONDED INDEBTEDNESS		ALL OTHER INCIDENTAL EXPENSES	AMOUNT ON HAND JULY 31, 1914	TOTAL
					PRINCIPAL	INTEREST			
Port Jervis									
Elementary schools.....		\$1 452 21	\$108 94	\$2 180 05	\$2 000 ..	\$3 757 50	\$2 581 63	\$244 76	\$45 210 96
Secondary schools.....	\$261 10	576 42		467 26			1 536 31		14 111 77
Total.....	261 10	2 028 63	108 94	2 647 31	2 000 ..	3 757 50	4 117 94	244 76	59 322 73
Poughkeepsie									
Elementary schools.....	338 99	7 094 14	1 599 70	4 932 23			18 344 69	35 338 19	147 331 66
Secondary schools.....	15 85	2 014 05		1 662 24			2 315 12		37 509 11
Total.....	354 84	9 108 19	1 599 70	6 594 47			20 659 71	35 338 19	184 840 77
Rensselaer									
Elementary schools.....		1 000 ..		1 394 35	2 400 ..	240 ..	159 29		39 886 22
Secondary schools.....		300 ..		200 ..	1 000 ..	120 ..	40 ..		9 725 33
Total.....		1 300 ..		1 594 35	3 400 ..	360 ..	199 29		49 611 55
Rochester									
Elementary schools.....	26 841 61	50 157 89	44 424 ..	55 788 08	34 000 ..	21 000 ..	4 130 39	598 961 38	1 618 097 79
Secondary schools.....	6 573 66	10 536 22		12 025 88			19 254 69		223 620 90
Total.....	33 415 27	60 694 11	44 424 ..	67 813 40	34 000 ..	21 000 ..	23 385 08	598 961 38	1 841 718 69
Rome									
Elementary schools.....	1 164 63	6 202 75	5 288 55	4 281 78	1 000 ..	1 780 ..	1 783 41	9 481 87	74 331 46
Secondary schools.....	205 97	2 849 21		1 500 ..	3 250 ..	650 ..	500 ..		25 930 61
Total.....	1 370 60	9 051 96	5 288 55	5 781 78	4 250 ..	2 430 ..	2 283 41	9 481 87	100 262 07
Salamanca									
Elementary schools.....	99 75	682 37		2 085 33	1 444 16	3 224 30	4 960 72	16 939 22	50 451 56
Secondary schools.....	155 31	927 45		716 31	1 333 84	960 ..	1 653 85	5 046 41	20 367 27
Total.....	255 06	909 82		2 801 64	2 777 50	4 184 30	6 614 30	22 585 63	70 818 83
Schenectady									
Elementary schools.....	1 668 86	13 319 33		24 234 19	75 351 50	5 952 39	10 000 ..	200 399 77	650 686 90
Secondary schools.....	428 14	150 ..		4 010 50	32 293 50	79 081 81	1 551 99		178 338 87
Total.....	2 097 ..	13 469 33		28 244 69	107 645 ..	85 034 20	11 551 99	200 399 77	829 045 77

Syracuse	1 327 67	30 349 96	28 698 17	83 450 68	366 599 47	945 193 02
Elementary schools.....	640 63	3 544 20	5 557 29	18 881 11	366 599 47	164 498
Secondary schools.....	1 968 30	33 894 16	34 255 46	101 831 79	366 599 47	1 109 691 02
Total.....						
Tonawanda	92 90	2 381 83	1 930 40	245 61	1 192 17	37 826 40
Elementary schools.....	309 73	1 255	680	125	1 192 17	18 032 73
Secondary schools.....	402 63	3 636 83	2 610 40	370 61	1 192 17	55 859 13
Total.....						
Troy	495 01	10 374 57	18 757 22	6 446 66		275 196 03
Elementary schools.....	644 79	644 73	2 402 69	472 81		55 442 30
Secondary schools.....	1 139 80	10 599 30	21 159 91	6 919 47		330 638 33
Total.....						
Utica	1 305 57	16 286 35	20 156 09	5 891 17	186 584 97	493 810 68
Elementary schools.....	884 46	2 064 33	5 169 92	3 383 41	186 584 97	74 482 98
Secondary schools.....	2 140 03	18 350 68	25 326 01	9 274 68	186 584 97	568 293 66
Total.....						
Watertown	729 75	6 080 21	9 122 53	1 735 82	26 894 15	123 600 12
Elementary schools.....	648 81	1 000	1 720	200	5 570	31 211 59
Secondary schools.....	1 378 56	7 080 21	10 842 53	1 935 82	32 464 15	154 811 71
Total.....						
Watervliet		1 110 15	3 490 80	1 700	20 274 36	62 882 79
Elementary schools.....		500	1 275	624 25	8 000	22 349 61
Secondary schools.....		1 610 15	4 765 80	2 324 25	28 274 86	85 232 40
Total.....						
Yonkers	5 260 48	18 648 32	32 796 90	13 693 96		630 934 84
Elementary schools.....	5 305 45	3 315 34	5 077 13	727 84		122 496 76
Secondary schools.....	10 565 93	21 963 66	37 874 03	14 421 50		753 431 60
Total.....						
Cities, elementary.....	\$356 285 17	\$1 569 282 46	\$1 156 344 44	\$688 725 38	\$2 510 894 79	\$76 433 993 71
Villages, elementary.....	13 372 72	66 910 84	78 543 84	100 651 70	99 695 67	1 633 699 52
Towns, elementary.....	122 499 02	614 533 54	603 228 24	274 003 21	590 755 83	11 208 388 77
Total, elementary.....	\$492 156 91	\$2 250 726 84	\$1 838 116 52	\$1 215 964 73	\$3 201 346 29	\$89 276 082 ..
Cities, secondary.....	\$90 421 20	\$149 756 37	\$172 747 05	\$202 925 02	\$115 701 71	\$8 486 069 15
Villages, secondary.....	14 414 71	37 884 56	36 774 91	53 796 16	38 925 13	651 154 99
Towns, secondary.....	48 450 03	107 603 90	125 512 45	86 929 33	155 182 96	2 300 735 11
Total, secondary.....	\$153 285 94	\$295 244 83	\$335 034 41	\$343 651 11	\$309 809 80	\$11 438 559 25

COUNTY GOVERNMENT

PART IV

Statistical Tables Relative to County Finance

STATE OF NEW YORK — COMPTROLLER'S OFFICE

ALBANY, *July 8, 1915.*

To the Constitutional Convention:

GENTLEMEN.— I take pleasure in submitting herewith comparative, classified, statistical tables relative to county finance, showing among other things the sources of receipts and the purposes and objects of expenditures.

Respectfully yours,

EUGENE M. TRAVIS,

Comptroller.

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COUNTY GOVERNMENT

PART IV

Statistical Tables Relative to County Finance

TABLE I

CLASSIFICATION, POPULATION, DENSITY OF POPULATION AND
COMPARATIVE WEALTH

Classification:

To facilitate comparison of gross, net and per unit figures, the counties of the State have been divided into classes in accord with the population of each on the following basis:

Class 1 — Three counties (Erie, Monroe, Westchester) each with a population in excess of 250,000.

Class 2 — Four counties (Onondaga, Albany, Oneida, Rensselaer) each with a population of more than 120,000 and less than 250,000.

Class 3 — Fifteen counties (all except Suffolk and Nassau containing a large city population) each with a population of more than 65,000 and less than 120,000.

Class 4 — Twenty-two counties all of which, except Cortland (29,249), Tompkins (22,647), Warren (32,223), contain populations of from 35,000 to 65,000. The three counties named are added to this group for the reason that each contains within its boundaries a municipality with a city charter.

Class 5 — Thirteen counties each of which has a population of less than 35,000 and none of which contains a city.

The counties are here arranged alphabetically for reference to later tables and the class and class number shown.

The counties will be found arranged in classes in the order of their population in table 4 and succeeding tables.

The population by towns or cities is here given for purposes of information.

Population of entire State:

The total population as here given is for the State outside of the city of New York. The following shows the population of the entire State:

Population of towns outside New York city.....	2,341,402
Population of cities exclusive of New York city.....	2,005,329
Population of New York city.....	4,766,882
	<hr/>
Total.....	9,113,614
	<hr/> <hr/>

Percentages of population:

A computation will show the following facts in regard to the percentage of population:

Exclusive of New York city:

Population of towns.....	50.27%
Population of cities.....	49.73%
	<hr/>
	100%
	<hr/> <hr/>

Including New York city:

Population of towns.....	25.69%
Population of cities, including New York.....	74.31%
	<hr/>
	100%
	<hr/> <hr/>

Density of population:

The population per square mile, obtained by dividing the total population by the area (see Table 4), is here given. To facilitate reference to Table 2, which arranges the counties in the order of density of their population, the relative number of the county in such table is added.

Comparative wealth:

The per capita equalized valuation obtained by dividing the total equalized valuation (see Table 4) by the total population is here given. To facilitate reference to Table 3, which arranges the counties in order of their per capita wealth, the relative number of the county in such table is added.

Density and comparative wealth for entire State:

This table only includes the population of the State outside of the city of New York. The following shows these facts for the entire State:

Population per square mile outside New York city.....	86
Population per square mile within New York city.....	16,158
Population per square mile, entire State.....	181
Equalized valuation per capita outside New York city.....	\$805
Equalized valuation per capita within New York city.....	\$1,654
Equalized valuation per capita, entire State.....	<u>\$1,249</u>

Table
CLASSIFICATION, POPULATION, DENSITY

COUNTIES	CLASSIFICATION OF TABLES			Population of towns	Population of cities
	Class	Number	Population, 1910		
1. Albany	II	2	173,666	33,630	140,036
2. Allegany	IV	15	41,412	41,412	.....
3. Broome	III	12	78,809	30,366	48,443
4. Cattaraugus	III	15	65,919	43,096	22,823
5. Cayuga	III	14	67,106	32,438	34,668
6. Chautauqua	III	2	105,126	56,608	48,518
7. Chemung	IV	4	54,662	17,486	37,176
8. Chenango	IV	19	35,575	28,153	7,422
9. Clinton	IV	7	48,230	37,092	11,138
10. Columbia	IV	14	43,658	32,241	11,417
11. Cortland	IV	22	29,249	17,745	11,504
12. Delaware	IV	12	45,575	45,575	.....
13. Dutchess	III	8	87,661	48,685	38,976
14. Erie	I	1	528,985	82,441	446,544
15. Essex	V	2	33,458	33,458	.....
16. Franklin	IV	11	45,717	45,717	.....
17. Fulton	IV	13	44,534	13,445	31,089
18. Genesee	IV	18	37,615	26,002	11,613
19. Greene	V	5	30,214	30,214	.....
20. Hamilton	V	13	4,373	4,373	.....
21. Herkimer	IV	3	56,356	44,083	12,273
22. Jefferson	III	11	80,382	53,652	26,730
23. Lewis	V	8	24,849	24,849	.....
24. Livingston	IV	17	38,037	38,037	.....
25. Madison	IV	16	39,289	30,976	8,313
26. Monroe	I	2	283,212	65,063	218,149
27. Montgomery	IV	2	57,567	26,300	31,267
28. Nassau	III	9	83,930	83,930	.....
29. Niagara	III	4	92,036	31,626	60,410
30. Oneida	I ¹	3	154,157	59,241	94,916
31. Onondaga	II	1	200,298	63,049	137,249
32. Ontario	IV	5	52,286	32,923	19,363
33. Orange	III	1	116,001	63,319	52,682
34. Orleans	V	3	32,000	32,000	.....
35. Oswego	III	13	71,664	37,823	33,841
36. Otsego	IV	9	47,216	37,719	9,497
37. Putnam	V	11	14,665	14,665	.....
38. Rensselaer	II	4	122,276	34,752	87,524
39. Rockland	IV	10	46,873	46,873	.....
40. St. Lawrence	III	6	89,005	73,072	15,933
41. Saratoga	IV	1	61,917	61,917	.....
42. Schenectady	III	7	88,235	15,409	72,826
43. Schoharie	V	9	23,855	23,855	.....
44. Schuyler	V	12	14,004	14,004	.....
45. Seneca	V	6	26,972	26,972	.....

¹ For area, see table 4.

I

OF POPULATION AND COMPARATIVE WEALTH

CITIES AND POPULATION	DENSITY OF POPULATION		COMPARATIVE WEALTH		
	Popula- tion per square mile ¹	Relative number in com- parative table (No. 2)	Equalized valuation per capita ²	Relative number in com- parative table (No. 3)	
{ Albany, 100,253; Cohoes, 24,709; Water- vliet, 15,074.....	337	5	\$765	16	1
.....	40	45	608	37	2
Binghamton.....	111	15	651	28	3
Olean, 14,748; Salamanca, 8,075.....	49	39	591	41	4
Auburn.....	88	18	715	20	5
Jamestown, 31,297; Dunkirk, 17,221....	95	17	647	29	6
Elmira.....	134	13	697	23	7
Norwich.....	39	47	552	45	8
Plattsburg.....	44	42	356	57	9
Hudson.....	63	30	670	26	10
Cortland.....	60	32	626	33	11
.....	29	53	518	50	12
Poughkeepsie, 27,976; Beacon, 11,000..	108	16	814	15	13
{ Buffalo, 423,705; Lackawanna, 14,549; Tonawanda, 8,290.....	494	2	836	13	14
.....	17	56	612	35	15
.....	26	54	399	56	16
Gloversville, 20,642; Johnstown, 10,447.	82	20	471	53	17
Batavia.....	74	25	866	10	18
.....	44	43	524	49	19
.....	2	57	1,390	3	20
Little Falls.....	32	50	739	19	21
Watertown.....	43	44	635	31	22
.....	19	55	540	46	23
.....	57	36	844	12	24
Oneida.....	58	35	587	43	25
Rochester.....	415	3	1,011	6	26
Amsterdam.....	163	11	596	38	27
.....	286	6	1,901	1	28
{ Niagara Falls, 30,445; Lockport 17,970; North Tonawanda, 11,995.....	165	10	979	8	29
Utica, 74,419; Rome, 20,497.....	127	14	593	39	30
Syracuse.....	246	7	964	9	31
Geneva, 12,146; Canandaigua, 7,217....	82	19	820	14	32
{ Newburgh, 27,805; Middletown, 15,313; Port Jervis, 9,564.....	138	12	627	32	33
.....	79	23	853	11	34
Oswego, 23,361; Fulton, 10,480.....	69	27	489	51	35
Oneonta.....	45	41	587	42	36
.....	62	31	1,153	5	37
Troy, 76,813; Rensselaer, 10,711.....	177	9	698	22	38
.....	225	8	990	7	39
Ogdensburg.....	30	52	580	44	40
.....	71	26	534	47	41
Schenectady.....	399	4	765	18	42
.....	35	48	532	48	43
.....	64	46	642	30	44
.....	58	29	693	24	45

² For valuation, see table 4.

Table

CLASSIFICATION, POPULATION, DENSITY OF

COUNTIES	CLASSIFICATION OF TABLES			Population of towns	Population of cities
	Class	Number	Population, 1910		
46. Steuben.....	III	10	83,362	56,015	27,347
47. Suffolk.....	III	3	96,138	96,138	.....
48. Sullivan.....	V	1	33,808	33,808	.....
49. Tioga.....	V	7	25,624	25,624	.....
50. Tompkins.....	IV	20	33,647	18,845	14,802
51. Ulster.....	III	5	91,769	65,861	25,908
52. Warren.....	IV	21	32,223	16,980	15,243
53. Washington.....	IV	8	47,778	47,778	.....
54. Wayne.....	IV	6	50,179	50,179	.....
55. Westchester.....	I	3	283,055	143,366	139,689
56. Wyoming.....	V	4	31,880	31,880	.....
57. Yates.....	V	10	18,642	18,642	.....
State.....	5 classes.	57 counties..	4,346,731	2,341,402	2,005,329

¹ For area, see table 4.

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POPULATION AND COMPARATIVE WEALTH — *concluded*

CITIES AND POPULATION	DENSITY OF POPULATION		COMPARATIVE WEALTH		
	Population per square mile ¹	Relative number in comparative table (No. 2)	Equalized valuation per capita ²	Relative number in comparative table (No. 3)	
Corning, 13,730; Hornell, 13,617	58	33	\$608	36	46
.....	80	22	1,329	4	47
.....	31	51	402	54	48
.....	47	40	592	40	49
Ithaca	66	28	681	25	50
Kingston	76	24	400	55	51
Glens Falls	33	49	622	34	52
.....	56	37	482	52	53
.....	80	21	662	27	54
{ Yonkers, 79,903; Mount Vernon, 30,919; New Rochelle, 28,867	58.5	1	1,464	2	55
.....	54	38	704	21	56
.....	58	34	765	17	57
53 cities	86	57	\$805	57	

² For valuations, see Table 4.

TABLE 2

DENSITY OF POPULATION AND PER CAPITA COST OF GENERAL GOVERNMENT AND OF TOTAL GOVERNMENT EXPENDITURES

To permit of the study of the relation between the density of the population and per capita cost of the maintenance of general government, counties are listed in this table (1) in the order of the population per square mile, and (2) in the order of the cost of general government per capita.

Description of table:

For reference purposes classes and class numbers under which the counties appear in the later tables are given in the first two columns. The consecutive number and name of the county follow in both pages of these tables.

The population per square mile is shown on the first page of this table followed by the per capita cost of general government as computed in table 10. The total per capita expenditures follow.

On the second page of the table the per capita cost is placed first followed by the population per square mile.

The number of city supervisors and the number of town supervisors are shown in the 7th and 8th columns, of the second page.

Use of table:

The reader will observe that Monroe county is the third county in the State in the density of its population, having a population of 415 per square mile; that the per capita cost for general government of this county was \$2.58. By following down the fifth column on the second page headed "Cost of General Government Per Capita," he will observe that Monroe county is the 18th county in the State in the cost per capita of general government. For further information with regard to this county, from either table, he will refer to table 10 — Class 1, No. 2, where he will find Monroe county listed below the county with the next highest gross population and above the county with the next lowest population; from which table and succeeding tables referred to therein, he may make a study of the finances of Monroe county.

Purpose of Tables 2 and 3

Board of supervisors responsible for per unit rates.

It will be seen from Table 10 and the tables referred to therein that these per capita rates have been determined from those net current expenditures of government entirely within the control of boards of supervisors.

Expenditures included:

The items included are expenditures classed in the report of treasurers as:

Legislative:

Boards of supervisors, and county publications.

Administrative:

Elections, administrative officers, maintenance of administration buildings, interest on tax loans and revenue or refunding bonds with the expense of issuing such bonds.

Judicial:

Judicial officers, civil courts and court libraries.

Regulative:

Special deputy excise commissioner, county sealer of weights and measures, regulative associations and quarantine.

Defensive:

Armories exclusive of the amount paid from State funds.

Protective:

Registration of land titles, protection of fish and game, bounties, county bacteriological laboratory and county sewers and drains.

Educational:

School superintendents and education of deaf mutes and blind.

Corrective:

Officers and courts engaged in prosecution of criminals, maintenance of or payments to penal institutions, officers and institutions engaged in reformatory work.

Charitable:

Superintendent of the poor, almshouse and temporary relief, hospitals, insane, epileptic, feeble-minded, supervision of relief of destitute children and expenditures for orphan asylums, relief, burial and headstones for soldiers and sailors.

Highway maintenance:

County superintendent of highways, maintenance of county bridges and roads, and maintenance of State and county highways exclusive of the amount paid from State funds.

Expenditures excluded:

The items of government expenditures excluded are those classified in the reports of county treasurers as:

Tax expense:

Assessment, equalization (by special commission), expenses for collection of taxes and advances and refunds of taxes.

Contributions:

State taxes, taxes for judicial and military districts and contributions to town funds.

Constructive:

New county buildings, construction of highways, including interest on bonds for either of these purposes and interest on temporary highway loans.

Liquidation of indebtedness:

All payments in liquidation of county indebtedness.

Total per unit expenditures:

The total expenditures of the county will include all of the items given above. This total amount is divided by the population and equalized valuation to determine the per capita (Table 2) and per \$1,000 valuation (Table 3) expenditures of the county.

Of the items excluded from the cost of general government, the tax expenses are for the collection of the tax revenues of the county, for advances to be subsequently repaid or refunds from tax revenues on account of error; contributions are direct payments from county

funds to the State and other municipal divisions pursuant to statute. Neither of these items are under the control of boards of supervisors.

The construction of county buildings or highways is under the control of boards of supervisors. It is excluded from the cost of general government for the reason that it is an extraordinary expenditure of a large amount incurred at long intervals. The cost of general government is intended to show the current expenses for the maintenance of the county government and it would be unfair, for comparative purposes, to include unusual and extraordinary expenses.

While the creation of debt obligations is under the control of the board of supervisors as a body, often the indebtedness which is paid in the current year was created by a board long antecedent to the present board. For the reasons given above, it would be unfair in a table for the purposes specified to include the payments of such debts.

Expenditures met by tax levies:

While the present board of supervisors is not solely responsible for the expenditures excluded from the cost of general government as specified above, the taxpayers of the county must meet those expenditures except as they may be met by the earnings of county officers, property or institutions, the incidental income from the transaction of the business of the county and district and State funds applicable to armories and highway maintenance.

“ Per Capita Cost of General Government ” and “ Total Per Capita Expenditures: ”

The difference between these two items represents, except for the incidental revenues noted above, the cost per capita for the expenditures excluded as noted above in determining the cost of general government. The total expenditures include the maintenance of armories and highways from district or State funds. The comparative unit rate for taxation therefor in the several counties would be somewhat less than the unit rate for total per capita expenditures here given in expenditures. The amount met from such State funds is shown in Table 10.

Table

DENSITY OF POPULATION AND PER CAPITA COST OF GENERAL GOVERNMENT AND OF TOTAL EXPENDITURES FOR COUNTY PURPOSES

Counties arranged in order of density of population

Class	Class No.	Consecutive number	County	Population per square mile ²	Per capita cost of general government ³	Total per capita expenditure ⁴
I	3	1	Westchester.....	585	\$4 17	\$11 56
I	1	2	Erie.....	494	2 26	4 94
I	2	3	Monroe.....	415	2 58	5 11
III	7	4	Schenectady.....	399	2 41	7 69
II	2	5	Albany.....	337	3 44	8 19
III	9	6	Nassau.....	286	11 08	18 64
II	1	7	Onondaga.....	246	3 22	9 40
IV	10	8	Rockland.....	225	3 22	6 51
II	4	9	Rensselaer.....	177	2 91	9 66
III	4	10	Niagara.....	165	2 04	7 48
IV	2	11	Montgomery.....	163	2 10	6 59
III	1	12	Orange.....	138	2 07	6 90
IV	4	13	Chemung.....	134	2 49	5 41
II	3	14	Oneida.....	127	3 03	6 67
III	12	15	Broome.....	111	2 23	4 96
III	8	16	Dutchess.....	108	2 00	5 51
III	2	17	Chautauqua.....	95	1 21	3 11
III	14	18	Cayuga.....	88	1 82	5 62
IV	5	19	Ontario.....	82	2 63	6 30
IV	13	20	Fulton.....	82	1 91	5 79
IV	6	21	Wayne.....	80	1 37	3 15
III	3	22	Suffolk.....	80	2 34	6 79
V	3	23	Orleans.....	79	2 49	8 06
III	5	24	Ulster.....	76	1 77	4 61
IV	18	25	Genesee.....	74	2 42	3 88
IV	1	26	Saratoga.....	71	2 61	6 74
III	13	27	Oswego.....	69	2 56	6 63
IV	20	28	Tompkins.....	66	1 92	5 92
V	6	29	Seneca.....	64	2 00	4 50
IV	14	30	Columbia.....	63	3 08	6 93
V	11	31	Putnam.....	62	3 53	9 07
IV	22	32	Cortland.....	60	1 64	4 97
III	10	33	Steuben.....	58	1 63	4 07
V	10	34	Yates.....	58	1 70	2 79
IV	16	35	Madison.....	58	2 50	6 55
IV	17	36	Livingston.....	57	2 31	4 72
IV	8	37	Washington.....	56	2 93	4 82
V	4	38	Wyoming.....	54	1 61	3 49
III	15	39	Cattaraugus.....	49	1 48	3 64
V	7	40	Tioga.....	47	2 32	4 59
IV	9	41	Otsego.....	45	2 24	5 78
IV	7	42	Clinton.....	44	1 93	4 80
V	5	43	Greene.....	44	2 85	6 18
III	11	44	Jefferson.....	43	3 28	5 12
IV	15	45	Allegany.....	40	1 82	4 16

¹ Cost of legislative, administrative, corrective, charitable, etc., branches of government, including highway maintenance, excludes State tax and other contributions, payable on indebtedness, payments for construction of new buildings and highways and construction interest.

² From Table 1.

³ From Table 10.

⁴ From Table 41.

2

PER CAPITA COST OF GENERAL GOVERNMENT AND OF EXPENDITURES FOR COUNTY PURPOSES CONTRASTED WITH DENSITY OF POPULATION

Counties arranged in order of per capita cost

Class	Class No.	Consecutive No.	County	Cost of general government per capita	Population per square mile	NUMBER OF SUPERVISORS ¹	
						Cities	Towns
III	9	1	Nassau.....	² \$11 08	286	.....	3
V	13	2	Hamilton.....	³ 8 71	2	.....	9
I	3	3	Westchester.....	4 17	585	19	19
V	11	4	Putnam.....	3 53	62	.....	6
II	2	5	Albany.....	3 44	337	28	10
III	11	6	Jefferson.....	3 28	43	12	22
II	1	7	Onondaga.....	3 22	246	19	19
IV	10	8	Rockland.....	3 22	225	.....	5
IV	21	9	Warren.....	3 21	33	5	11
IV	14	10	Columbia.....	3 08	63	5	18
II	3	11	Oneida.....	3 03	127	20	28
IV	16	12	Madison.....	2 93	58	4	15
II	4	13	Rensselaer.....	2 91	177	19	15
V	5	14	Greene.....	2 85	44	.....	14
V	2	15	Essex.....	2 83	17	.....	18
IV	5	16	Ontario.....	2 63	82	5	16
IV	1	17	Saratoga.....	2 61	71	.....	20
I	2	18	Monroe.....	2 58	415	22	19
III	13	19	Oswego.....	2 56	69	11	21
IV	17	20	Livingston.....	2 50	57	.....	17
IV	4	21	Chemung.....	2 49	134	12	11
V	3	22	Orleans.....	2 49	79	.....	10
I	1	23	Erie.....	2 45	494	34	25
IV	18	24	Genesee.....	2 42	74	1	12
III	7	25	Schenectady.....	2 41	399	13	5
IV	3	26	Herkimer.....	2 35	32	2	20
III	3	27	Suffolk.....	2 34	80	.....	10
V	7	28	Tioga.....	2 32	47	.....	10
V	1	29	Sullivan.....	2 32	31	.....	15
IV	8	30	Washington.....	2 31	56	.....	17
IV	9	31	Otsego.....	2 24	45	3	24
III	12	32	Broome.....	2 23	111	13	16
IV	11	33	Franklin.....	2 17	26	.....	19
IV	2	34	Montgomery.....	2 10	163	8	10
IV	19	35	Chenango.....	2 08	39	1	20
III	1	36	Orange.....	2 07	138	14	20
III	4	37	Niagara.....	2 04	165	26	12
III	8	38	Dutchess.....	2 00	108	7	20
IV	21	39	Warren.....	2 00	33	5	11
IV	7	40	Clinton.....	1 93	44	2	14
IV	20	41	Tompkins.....	1 92	66	5	9
IV	13	42	Fulton.....	1 91	82	10	10
V	12	43	Schuyler.....	1 89	64	.....	8
III	14	44	Cayuga.....	1 82	88	10	23
IV	15	45	Allegany.....	1 82	40	.....	29

¹ From Table 4.

² \$7.16 per capita for repairs and improvement of county roads.

³ \$1.90 per capita for interest on refunding bonds.

Table

DENSITY OF POPULATION AND PER CAPITA COST OF GENERAL GOVERNMENT¹ AND OF TOTAL EXPENDITURES FOR COUNTY PURPOSES — *concluded*

Counties arranged in order of density of population

Class	Class No.	Consecutive number	County	Population per square mile ²	Per capita cost of general government ³	Total per capita expenditure ⁴
V	12	46	Schuyler.....	40	\$1 89	\$5 68
IV	19	47	Chenango.....	39	2 08	5 56
V	9	48	Schoharie.....	35	1 72	4 00
IV	21	49	Warren.....	33	3 21	7 27
IV	3	50	Herkimer.....	32	2 35	7 38
V	1	51	Sullivan.....	31	2 32	5 28
III	6	52	St. Lawrence.....	30	1 99	4 55
IV	12	53	Delaware.....	29	1 59	3 81
IV	11	54	Franklin.....	26	2 17	7 19
V	8	55	Lewis.....	19	1 54	4 18
V	2	56	Essex.....	17	2 83	6 11
V	13	57	Hamilton.....	2	8 71	23 31
			State.....	86	\$2 64	\$6 55

¹ Cost of legislative, administrative, corrective, charitable, etc., branches of government, including highway maintenance, excludes State tax and other contributions, payments on indebtedness, payments for construction of new buildings and highways and construction interest.

² From Table 1.

³ From Table 10.

⁴ From Table 41.

2

PER CAPITA COST OF GENERAL GOVERNMENT AND OF EXPENDITURES FOR COUNTY PURPOSES CONTRASTED WITH DENSITY OF POPULATION — *concluded*

Counties arranged in order of per capita cost

Class	Class No.	Cons tive No.	County	Cost of general govern- ment per capita	Population per square mile	NUMBER OF SUPERVISORS ¹	
						Cities	Towns
III	5	46	Ulster.....	\$1 77	76	13	20
V	9	47	Schoharie.....	1 72	35	.....	16
V	10	48	Yates.....	1 70	58	.....	9
IV	22	49	Cortland.....	1 64	60	6	15
III	10	50	Steuben.....	1 63	58	6	32
V	4	51	Wyoming.....	1 61	54	.....	16
IV	12	52	Delaware.....	1 59	29	.....	19
V	8	53	Lewis.....	1 54	19	.....	18
III	15	54	Cattaraugus.....	1 48	49	9	33
IV	6	55	Wayne.....	1 37	80	.....	15
III	2	56	Chautauqua.....	1 21	95	4	26
III	6	57	St. Lawrence.....	99	30	4	32
			State.....	\$2 64	86	142	295

¹ From Table 4.

² \$7.16 per capita for repairs and improvement of county roads.

³ \$1.90 per capita for interest on refunding bonds.

TABLE 3

PER CAPITA VALUATION, COST OF GENERAL GOVERNMENT PER \$1,000 VALUATION, AND TOTAL GOVERNMENT EXPENDITURES PER \$1,000 VALUATION

This table is given to permit a study of the relations existing in the comparative wealth of the different counties and the comparative cost of the maintenance of general government and total expenditures for all county purposes based upon a unit of \$1,000 valuation.

Description of table:

The arrangement of the table is of the same form as the arrangement of Table 2.

Purpose and comments:

For discussion of the purpose and for comments on this table see Table 2

Table

PER CAPITA VALUATION AND COST OF GENERAL GOVERNMENT AND
TOTAL EXPENDITURE PER \$1,000 VALUATION
Counties arranged in order of per capita wealth

Class	Class No.	Consecutive-number	County	Per capita valuation	Cost of general government per \$1,000 of valuation	Total expenditure per \$1,000 of valuation
III	9	1	Nassau.....	\$1,901	\$5 82	\$9 80
I	3	2	Westchester.....	1,464	2 85	7 89
V	13	3	Hamilton.....	1,390	6 27	16 76
III	3	4	Suffolk.....	1,329	1 77	5 10
V	11	5	Putnam.....	1,153	3 06	7 85
I	2	6	Monroe.....	1,011	2 55	5 05
IV	10	7	Rockland.....	990	3 24	6 57
III	4	8	Niagara.....	979	2 08	7 63
II	1	9	Onondaga.....	964	3 34	9 50
IV	18	10	Genesee.....	866	2 79	4 48
V	3	11	Orleans.....	853	2 92	9 44
IV	17	12	Livingston.....	844	2 96	5 59
I	1	13	Erie.....	836	2 93	5 90
IV	5	14	Ontario.....	820	3 18	7 68
III	8	15	Dutchess.....	814	2 45	6 76
II	2	16	Albany.....	765	4 50	10 70
V	10	17	Yates.....	765	2 16	3 64
III	7	18	Schenectady.....	765	3 12	9 95
IV	3	19	Herkimer.....	739	3 13	9 98
III	14	20	Cayuga.....	715	2 54	7 85
V	4	21	Wyoming.....	704	2 29	4 96
II	4	22	Rensselaer.....	698	4 21	13 82
IV	4	23	Chemung.....	697	3 58	7 72
V	6	24	Seneca.....	693	2 88	6 49
IV	20	25	Tompkins.....	681	2 81	8 86
IV	14	26	Columbia.....	670	4 59	10 34
IV	6	27	Wayne.....	662	2 07	4 78
III	12	28	Broome.....	651	3 42	7 61
III	2	29	Chautauqua.....	647	1 88	4 79
V	12	30	Schuyler.....	642	2 95	8 83
III	11	31	Jefferson.....	635	5 14	8 06
III	1	32	Orange.....	627	3 30	11 00
IV	22	33	Cortland.....	626	2 62	7 93
IV	21	34	Warren.....	622	5 16	11 67
V	2	35	Essex.....	612	2 67	9 97
III	10	36	Steuben.....	608	2 69	6 69
IV	15	37	Allegany.....	608	2 99	6 84
IV	2	38	Montgomery.....	596	3 52	11 03
II	3	39	Oneida.....	593	5 12	11 24
V	7	40	Tioga.....	592	3 91	7 74
III	15	41	Cattaraugus.....	591	2 50	6 15
IV	9	42	Otsego.....	587	3 81	9 84
IV	16	43	Madison.....	587	5 00	11 15
III	6	44	St. Lawrence.....	580	1 71	7 84
IV	19	45	Chenango.....	552	3 78	10 06
V	8	46	Lewis.....	540	2 84	7 73
IV	1	47	Saratoga.....	534	4 88	12 61
V	9	48	Schoharie.....	532	3 23	7 51
V	5	49	Greene.....	524	5 43	11 78
V	12	50	Delaware.....	518	3 07	7 34

3

COST OF GENERAL GOVERNMENT PER \$1,000 VALUATION AND PER CAPITA VALUATION

Counties arranged in order of cost of general government per \$1,000 valuation

Class	Class No.	Consecutive number	County	Cost of general government per \$1,000 of valuation	Per capita valuation	NUMBER OF SUPERVISORS	
						From cities	From towns
V	13	1	Hamilton.....	\$6 27	\$13 90		9
III	9	2	Nassau.....	5 82	19 01		3
V	1	3	Sullivan.....	5 72	4 02		15
IV	11	4	Franklin.....	5 44	3 99		19
V	5	5	Greene.....	5 43	5 24		14
IV	7	6	Clinton.....	5 43	3 56	2	14
III	13	7	Oswego.....	5 23	4 89	11	21
IV	21	8	Warren.....	5 16	6 22	5	11
III	11	9	Jefferson.....	5 14	6 35	12	22
II	3	10	Oneida.....	5 12	5 93	20	28
IV	16	11	Madison.....	5 00	5 87	4	15
IV	1	12	Saratoga.....	4 88	5 34		20
IV	8	13	Washington.....	4 79	4 82		17
IV	14	14	Columbia.....	4 59	6 70	5	18
II	2	15	Albany.....	4 50	7 65	28	10
III	5	16	Ulster.....	4 38	4 00	13	20
II	4	17	Rensselaer.....	4 21	6 98	19	15
IV	13	18	Fulton.....	4 05	4 71	10	10
V	7	19	Tioga.....	3 91	5 92		10
IV	9	20	Otsego.....	3 81	5 87	3	24
IV	19	21	Chenango.....	3 78	5 52	1	20
IV	4	22	Chemung.....	3 58	6 97	12	11
IV	2	23	Montgomery.....	3 52	5 96	8	10
III	12	24	Broome.....	3 42	6 51	13	16
II	1	25	Onondaga.....	3 34	9 64	19	19
III	1	26	Orange.....	3 30	6 27	14	20
V	9	27	Schoharie.....	3 23	5 32		16
IV	10	28	Rockland.....	3 24	9 90		5
IV	5	29	Ontario.....	3 18	8 20	5	16
IV	3	30	Herkimer.....	3 13	7 39	2	20
III	7	31	Schenectady.....	3 12	7 65	13	5
IV	12	32	Delaware.....	3 07	5 18		19
V	11	33	Putnam.....	3 06	11 53		6
IV	15	34	Allegany.....	2 99	6 08		29
IV	17	35	Livingston.....	2 96	8 44		17
I	1	36	Erie.....	2 93	8 36	34	25
V	3	37	Orleans.....	2 92	8 53		10
V	6	38	Seneca.....	2 88	6 93		10
I	3	39	Westchester.....	2 85	14 64	19	19
V	8	40	Lewis.....	2 84	5 40		18
IV	20	41	Tompkins.....	2 81	6 81	5	9
IV	18	42	Genesee.....	2 79	8 66	1	12
III	10	43	Steuben.....	2 69	6 08	6	32
V	2	44	Essex.....	2 67	6 12		18
IV	22	45	Cortland.....	2 62	6 26	6	15
I	2	46	Monroe.....	2 55	10 11	22	19
III	14	47	Cayuga.....	2 54	7 15	10	23
III	15	48	Cattaraugus.....	2 50	5 91	9	33
III	8	49	Dutchess.....	2 45	8 14	7	20
V	4	50	Wyoming.....	2 29	7 04		16

¹\$1.37 per \$1,000 interest on refunding bonds.

²\$3.72 per \$1,000 for repairs and improvement of county roads.

Table

PER CAPITA VALUATION AND COST OF GENERAL GOVERNMENT AND
TOTAL EXPENDITURE PER \$1,000 VALUATION — *concluded*

Counties arranged in order of per capita wealth

Class	Class No.	Consecutive number	County	Per capita valuation	Cost of general government per \$1,000 of valuation	Total expenditure per \$1,000 of valuation
III	13	51	Oswego.....	\$489	\$5 23	\$13 53
IV	8	52	Washington.....	482	4 79	10 00
IV	13	53	Fulton.....	471	4 05	12 29
V	1	54	Sullivan.....	402	5 72	13 12
III	5	55	Ulster.....	400	4 38	11 40
IV	11	56	Franklin.....	399	5 44	17 99
IV	7	57	Clinton.....	356	5 43	13 45
			State.....	\$805	\$3 28	\$8 14

3

COST OF GENERAL GOVERNMENT PER \$1,000 VALUATION AND PER
CAPITA VALUATION — *concluded*

Counties arranged in order of cost of general government per \$1,000 valuation

Class	Class No.	Consecutive number	County	Cost of general government per \$1,000 of valuation	Per capita valuation	NUMBER OF SUPERVISORS	
						From cities	From towns
V	10	51	Yates.....	\$2 16	\$7 65	.....	9
III	4	52	Niagara.....	2 08	9 79	26	12
IV	6	53	Wayne.....	2 07	6 62	.....	15
V	12	54	Schuyler.....	1 89	6 42	.....	8
III	2	55	Chautauqua.....	1 88	6 47	4	26
III	3	56	Suffolk.....	1 77	13 29	.....	10
III	6	57	St. Lawrence.....	1 71	5 80	4	32
			State.....	\$3 28	\$8 05	142	295

TABLE 4—Board of Supervisors
COMPOSITION AND REPRESENTATION

Area for entire State:

This table shows the area only for that portion of the State outside of the city of New York. The area of the entire State is as follows:

Area outside of New York.....	50,031 square miles.
Area New York city.....	295 square miles.
Total.....	<u>50,325 square miles.</u>

Equalized valuation:

The equalized valuation used throughout these tables is that fixed by the State Board of Equalization in 1914. It is based upon the assessment of property for the year 1913, upon which assessment the taxes herein were levied. This Board estimates that the equalized value as herein contained is 85.81 per cent of the true value of the property of the State. To obtain the true value of the property of any county therefore, the amount herein given must be divided by 85.81 per cent.

Equalized valuation sufficient for comparative purpose:

These tables are intended for purposes of comparison and not for purposes of absolute determination. Nothing therefore would be gained by the computation required to show true values instead of equalized values.

Computation of tables not comparable with tax rates:

None of the figures in these tables are comparable with the tax rates in several counties for the reason that those rates are based upon the assessed valuation of the property, which according to the estimate of the State Board of Equalization varies materially from the equalized value in all counties—such estimate showing that the counties of Clinton and Warren are assessing at only 50 per cent of the true valuation of their property, while the counties of Bronx, Kings and New York are assessing at 91 per cent of their true value. The other counties assess at varying rates between these two extremes.

Tax rates not true basis for comparison of cost of government:

In view of the inequality of the rates of assessment to the true value of the property assessed, it is evident that the tax rates as fixed by the Boards of Supervisors are of little value for comparative purposes in indicating the amounts required for maintenance of the several county governments.

For any specific year the tax rates are made of still less value for such comparative purposes by reason of the fact that (1) the total amount raised by tax may include an amount to supply a deficiency from an insufficient levy of the preceding year, or (2) the rate of the current year may be insufficient to supply the funds required for the current year, or (3) through error or other cause the rate of the current year may be in excess of the rate required.

Equalized value of entire State:

This table shows the equalized value of that portion of the State outside of the city of New York. The total equalized value of the State is shown by the following:

Equalized valuation outside of New York city....	\$3,498,639,578
Equalized valuation of New York city.....	7,883,497,549
	<hr/>
Total equalized valuation.....	\$11,385,137,127
	<hr/> <hr/>

A computation will show that the percentages of equalized valuations are as follows:

Outside of New York city.....	30.73%
Within New York city.....	69.27%
	<hr/>
Total.....	100%
	<hr/> <hr/>

Population:

The population of the various counties is given in Table 1 and is here repeated for the purpose of facilitating the computations required in showing the average representation per supervisor.

Membership of the board:

It will be noted that while the population of the cities in the first four classes is 49.73 per cent of the total population of these classes, the city representation on boards of supervisors is but 32.41 per cent of the total number of members in boards of supervisors in these classes.

Average representation per supervisor:

The area in the county in square miles is divided by the number of supervisors to show the average number of square miles represented by each supervisor.

The equalized valuation of the county is divided by the number of supervisors to show the average amount of equalized valuation represented by each supervisor.

The total population of the county is divided by the number of supervisors to show the average population represented by each supervisor of the county.

The total city population is divided by the number of city supervisors to show the average population to each city supervisor.

The total town population is divided by the number of town supervisors to show the average population to each town supervisor.

There are added two columns showing the population of the largest town (exclusive of cities) and of the smallest town in the county.

Table 4—The Board
COMPOSITION AND

	Area, square miles ¹	Equalized valuation, 1913 ²	POPULATION, 1910 ³			Num- ber of cities
			Cities	Towns	Total	
Class I.....	2,237	\$1,143,586,249	804,382	290,870	1,095,252	7
Class II.....	3,231	503,006,792	459,725	190,672	650,397	8
Class III.....	16,230	1,021,982,395	509,105	788,038	1,297,143	22
Class IV.....	18,068	624,069,574	232,117	757,478	989,595	16
Class V.....	10,265	205,994,568	.....	314,344	314,344	.....
State.....	50,031	\$3,498,639,578	2,005,329	2,341,402	4,346,731	53
Percentages.....	.....	.....	49.73	50.27	100	.....
						CLASS
COUNTY						
1. Erie.....	1,071	\$442,704,449	446,544	82,441	528,985	3
2. Monroe.....	682	286,436,133	218,149	65,063	283,212	1
3. Westchester.....	484	414,445,667	139,689	143,366	283,055	3
Class.....	2,237	\$1,143,586,249	804,382	290,870	1,095,252	7
Percentages.....	.....	.....	73.44	26.56	100	.....
						CLASS
1. Onondaga.....	812	\$193,117,271	137,249	63,049	200,298	1
2. Albany.....	514	132,947,413	140,036	33,630	173,666	3
3. Oneida.....	1,215	91,538,591	94,916	59,241	154,157	2
4. Rensselaer.....	690	85,403,517	87,524	34,752	122,276	2
Class.....	3,231	\$503,006,792	459,725	190,672	650,397	8
Percentages.....	.....	.....	70.68	29.32	100	.....
						CLASS
1. Orange.....	838	\$72,698,306	52,682	63,319	116,001	3
2. Chautauqua.....	1,099	68,074,381	48,518	56,608	105,126	2
3. Suffolk.....	1,200	127,800,707	.....	96,138	96,138	.....
4. Niagara.....	558	90,169,715	60,410	31,626	92,036	3
5. Ulster.....	1,204	37,123,157	25,908	65,861	91,769	1
6. St. Lawrence.....	2,880	51,674,184	15,933	73,072	89,005	1
7. Schenectady.....	221	68,184,121	72,826	15,409	88,235	1
8. Dutchess.....	810	71,461,673	38,976	48,685	87,661	2
9. Nassau.....	293	159,590,332	.....	83,930	83,930	.....
10. Steuben.....	1,425	50,659,737	27,347	56,015	83,362	2
11. Jefferson.....	1,868	51,067,566	26,730	53,652	80,382	1
12. Broome.....	706	51,351,766	48,443	30,366	78,809	1
13. Oswego.....	1,038	35,095,438	33,841	37,823	71,664	2
14. Cayuga.....	756	48,024,011	34,668	32,438	67,106	1
15. Cattaraugus.....	1,334	39,007,301	22,823	43,096	65,919	2
Class.....	16,230	\$1,021,982,395	509,105	788,038	1,297,143	22
Percentages.....	.....	.....	39.25	60.75	100	.....

¹ Legislative manual.² State Board of equalization. Equalization of 1914 of 1913 assessments.

of Supervisors
REPRESENTATION

MEMBERSHIP			AVERAGE REPRESENTATION PER SUPERVISOR							State
From cities	From towns	Total	Square miles	Valuation	POPULATION					
					County average	City average	Town average	Largest town	Smallest town	
70	63	133	16	\$8,286,856	7,936	10,725	4,617	23,193	725	I
86	72	158	20	3,143,790	4,060	5,224	2,648	8,335	563	II
142	295	437	37	2,338,632	2,968	3,585	2,670	44,297	343	III
69	346	415	43	1,503,782	2,384	3,364	2,189	14,370	178	IV
.....	159	159	65	1,295,563	1,977	.....	1,977	9,066	143	V
367	935	1,302	36	\$2,676,847	3,318	4,5390	4,2610	44,297	143	
432.40	467.60	100								

I

29	25	54	18	\$7,503,465	8,966	13,133	3,298	9,663	1,382	1
22	19	41	16	6,436,133	7,151	9,915	3,424	7,777	1,853	2
19	19	38	13	10,906,465	7,449	7,352	7,545	23,193	725	3
70	63	133	16	\$8,286,856	7,936	10,725	4,617	23,193	725	
54.35	45.65	100								

II

19	19	38	21	\$5,082,033	5,271	7,223	3,318	7,422	1,064	1
28	10	38	13	3,498,616	4,570	5,000	3,368	8,335	1,307	2
20	28	48	26	1,823,721	3,211	4,745	2,112	7,798	563	3
19	15	34	15	2,247,461	3,218	4,606	2,316	8,315	1,019	4
86	72	158	18	\$3,143,790	4,060	5,224	2,648	8,335	563	
54.43	45.57	100								

III

14	20	34	24	\$2,138,185	3,117	3,763	3,166	7,141	644	1
4	26	30	35	2,195,948	3,391	9,703	2,177	7,309	429	2
.....	10	10	120	12,780,070	9,613	.....	9,613	18,346	1,064	3
26	12	38	14	2,372,861	2,422	2,323	2,635	4,956	417	4
13	20	33	36	1,124,944	2,781	1,993	3,293	9,632	343	5
4	32	36	80	1,435,394	2,472	3,983	2,283	8,725	420	6
13	5	18	12	3,788,007	4,902	5,602	3,082	5,406	684	7
7	20	27	30	2,646,728	3,246	5,568	2,434	3,813	827	8
.....	3	3	98	53,196,777	27,977	.....	27,977	44,297	17,831	9
6	32	38	37	1,333,151	2,191	4,558	1,750	8,554	613	10
12	22	34	55	1,501,987	2,335	2,227	2,439	6,218	597	11
13	16	29	24	1,770,750	2,717	3,726	1,898	9,486	536	12
11	21	32	32	1,096,732	2,239	3,076	1,801	3,791	667	13
10	23	33	23	1,455,270	2,033	3,466	1,410	2,339	613	14
9	33	42	31	928,771	1,569	2,535	1,305	3,398	475	15
142	295	437	37	\$2,338,632	2,968	3,585	2,670	44,297	343	
32.42	67.58	100								

² U. S. Census of 1910.

⁴ Class V excluded.

Table 4.—The Board

COMPOSITION AND

COUNTY	Area, square miles ¹	Equalized valuation, 1913 ²	POPULATION, 1910 ³			Num- ber of cities
			Cities	Towns	Total	
CLASS						
1. Saratoga	862	\$33,077,136	.....	61,917	61,917	.....
2. Montgomery	351	34,397,926	31,267	26,300	57,567	1
3. Herkimer	1,745	41,667,393	12,273	44,083	56,356	1
4. Chemung	406	38,312,663	37,176	17,486	54,662	1
5. Ontario	640	42,877,818	19,363	32,923	52,286	2
6. Wayne	624	33,246,744	.....	50,179	50,179	.....
7. Clinton	1,092	17,208,870	11,138	37,092	48,230	1
8. Washington	850	23,021,442	.....	47,778	47,778	.....
9. Otsego	1,038	27,724,886	9,497	37,719	47,216	1
10. Rockland	208	46,440,839	.....	46,873	46,873	.....
11. Franklin	1,718	18,270,917	.....	45,717	45,717	.....
12. Delaware	1,580	23,620,771	.....	45,575	45,575	.....
13. Fulton	544	20,986,374	31,089	13,445	44,534	2
14. Columbia	688	29,258,244	11,417	32,241	43,658	1
15. Allegany	1,033	25,208,465	.....	41,412	41,412	.....
16. Madison	670	23,060,775	8,313	30,976	39,289	1
17. Livingston	655	32,132,076	.....	38,037	38,037	.....
18. Genesee	507	32,596,992	11,613	26,002	37,615	1
19. Chenango	898	19,640,539	7,422	28,153	35,575	1
20. Tompkins	506	22,943,949	14,802	18,845	33,647	1
21. Warren	968	20,054,833	15,243	16,980	32,223	1
22. Cortland	485	18,319,922	11,504	17,745	29,249	1
Class	18,068	\$624,069,574	232,117	757,478	989,595	16
Percentages .....	.....	.....	23.45	76.55	100	.....
CLASS						
1. Sullivan	1,082	\$13,606,822	.....	33,808	33,808	.....
2. Essex	1,926	20,479,525	.....	33,458	33,458	.....
3. Orleans	405	27,305,972	.....	32,000	32,000	.....
4. Wyoming	590	22,456,067	.....	31,880	31,880	.....
5. Greene	686	15,855,452	.....	30,214	30,214	.....
6. Seneca	420	18,712,291	.....	25,972	26,972	.....
7. Tioga	542	15,179,815	.....	25,624	25,624	.....
8. Lewis	1,288	13,421,541	.....	24,849	24,849	.....
9. Schoharie	675	12,709,167	.....	23,855	23,855	.....
10. Yates	320	14,262,547	.....	18,642	18,642	.....
11. Putnam	234	16,921,333	.....	14,665	14,665	.....
12. Schuyler	352	9,004,284	.....	14,004	14,004	.....
13. Hamilton	1,745	6,079,702	.....	4,373	4,373	.....
Class	10,265	\$205,994,568	.....	314,344	314,344	.....

of Supervisors

REPRESENTATION — *concluded*

MEMBERSHIP			AVERAGE REPRESENTATION PER SUPERVISOR							
From cities	From towns	Total	Square miles	Valuation	POPULATION					
					County average	City average	Town average	Largest town	Smallest town	
IV										
.....	20	20	43	\$1,153,856	3,095	.....	3,095	13,710	520	1
8	10	18	19	1,910,945	3,198	3,908	2,630	4,645	900	2
2	20	22	74	1,848,517	2,562	6,136	2,204	10,160	178	3
12	11	23	17	1,655,407	2,367	3,096	1,589	5,376	476	4
5	16	21	30	2,041,800	2,489	3,872	2,057	4,733	559	5
.....	15	15	41	2,216,414	3,345	.....	3,345	8,672	1,586	6
2	14	16	68	1,075,534	3,014	5,569	2,656	4,637	1,588	7
.....	17	17	50	1,354,202	2,810	.....	2,810	7,080	504	8
3	24	27	38	1,026,847	1,378	3,165	1,571	4,287	476	9
.....	5	5	41	9,288,167	9,374	.....	9,374	14,370	3,651	10
.....	19	19	90	961,627	2,406	.....	2,406	10,154	675	11
.....	19	19	83	1,243,199	2,419	.....	2,419	5,191	912	12
10	10	20	27	2,098,637	2,226	3,108	1,344	2,511	441	13
5	18	23	29	1,625,458	1,898	2,283	1,791	4,114	720	14
.....	29	29	35	869,257	1,428	.....	1,428	5,663	458	15
4	15	19	35	1,213,725	2,067	2,078	2,065	8,317	807	16
.....	17	17	38	1,890,122	2,237	.....	2,237	4,328	730	17
1	12	13	39	2,507,461	3,893	11,613	2,167	5,442	1,288	18
1	20	21	42	935,264	1,694	7,422	1,407	3,014	371	19
5	9	14	36	1,638,853	2,402	2,960	2,093	3,289	1,000	20
5	11	16	60	1,253,427	2,013	3,048	1,543	2,667	805	21
6	15	21	23	872,377	1,389	1,917	1,183	3,891	475	22
69	346	415	43	\$1,503,782	2,384	3,364	2,189	14,370	178	
17.15	82.85	100								
V										
.....	15	15	72	\$907,121	2,253	.....	2,253	5,402	545	1
.....	18	18	107	1,137,751	1,858	.....	1,858	6,754	434	2
10	10	49	49	2,730,597	3,200	.....	3,200	6,455	1,335	3
.....	16	16	37	1,403,594	1,992	.....	1,992	5,360	615	4
.....	14	14	49	1,132,532	2,301	.....	2,301	9,066	331	5
.....	10	10	42	1,871,229	2,697	.....	2,697	7,407	900	6
.....	10	10	54	1,517,981	2,562	.....	2,562	6,431	846	7
.....	18	18	67	745,641	1,307	.....	1,307	3,875	409	8
.....	16	16	42	794,385	1,490	.....	1,490	3,579	616	9
.....	9	9	35	1,584,727	2,071	.....	2,071	6,088	861	10
.....	6	6	39	2,820,230	2,444	.....	2,444	5,345	924	11
.....	8	8	38	1,125,535	1,750	.....	1,750	3,514	345	12
.....	9	9	193	675,522	485	.....	485	1,149	143	13
.....	159	159	65	\$1,295,563	1,977	.....	1,977	9,066	143	

TABLE 5
BOARDS OF SUPERVISORS—SERVICES OF MEMBERS

Membership:

This information is here repeated from Table 4 for purposes of computation and information.

Number of days in session:

Where the report of the County Treasurer has shown the number of days during which the respective boards of supervisors were in session, such reports have here followed. In a considerable number of counties the reports of the county treasurers have failed to show this fact and the number of days has been determined by an examination of the proceedings of the several boards for the year 1913.

Number of days' service paid for:

SESSION WORK.—Except where salaried, the supervisors of this State are entitled to \$4.00 per day for attendance at sessions of their respective boards. The number of days for which supervisors have been paid for attendance for session work has been determined by dividing the amount reported by the county treasurers (see Table 7) as paid to supervisors for such services by 4.

COMMITTEE WORK.—The reports of the treasurers as tabulated in Table 7 show the amount paid supervisors for committee work. The amount so given has been divided by the rate per day (\$4.00 in all counties except one) to determine the number of days for which such supervisors were paid for committee work.

TAX COMMISSIONERS' MEETINGS.—The reports of the county treasurers show the amount paid supervisors for attendance at tax commissioners' meetings in their respective counties (see Table 16). This amount has been divided by the rate per day (\$4.00) to determine the number of days for which they were paid.

BOARD OF COUNTY CANVASSERS.—The reports of the county treasurers show the amount paid supervisors for services in attendance at the boards of county canvassers (amount not shown in these tables). The amount as given has been divided by the rate per day to determine the number of days for which the supervisors were paid for these services.

Salaried supervisors:

In the case of salaried supervisors, the total number of days the board was in session has been multiplied by the number of supervisors in the county and the product inserted in column for session work. There are no means of determining the number of days service given to committee work in counties where the salary covers this work.

Accuracy of days' service for which supervisors were paid:

In a number of county treasurers' reports it is apparent that the treasurer has included as a part of the compensation of the supervisors, the allowance for mileage. There are no means of determining the amount of this mileage. Hence in making the division above the total amount given has been used as a dividend. In some cases this undoubtedly results in showing a slight excess in the number of days service for which payments are made.

Table 5 — The Board
SERVICES OF

	MEMBERSHIP ¹			NUMBER OF DAYS IN SESSION ²		
	Cities	Towns	Total	Annual session	Regular sessions	Special sessions
Class I.....	75	63	138	59	68	3
Class II.....	86	72	158	76	33	9
Class III.....	142	295	437	318	30	123
Class IV.....	69	346	415	510	64	80
Class V.....	.....	159	159	358	15	87
State.....	372	935	1,307	1,321	210	302

COUNTY			CLASS			
1. Erie.....	34	25	59	9	40	.....
2. Monroe.....	22	19	41	9	20	3
3. Westchester.....	19	19	38	41	8	.....
Totals.....	75	63	138	59	68	3
Averages.....	25	21	46	20	23	3

COUNTY			CLASS			
1. Onondaga.....	19	19	38	11	12	.....
2. Albany.....	28	10	38	26	.....	8
3. Oneida.....	20	28	48	30	10	.....
4. Rensselaer.....	19	15	34	9	11	1
Totals.....	86	72	158	76	33	9
Averages.....	21	18	39	19	11	4

COUNTY			CLASS			
1. Orange.....	14	20	34	22	1	4
2. Chautauqua.....	4	26	30	6	6	3
3. Suffolk.....	.....	10	10	14	.....	31
4. Niagara.....	26	12	38	14	4	3
5. Ulster.....	13	20	33	18	.....	.....
6. St. Lawrence.....	4	32	36	31	.....	11
7. Schenectady.....	13	5	18	10	12	7
8. Dutchess.....	7	20	27	16	.....	3
9. Nassau.....	.....	3	3	52	.....	40
10. Steuben.....	6	32	38	12	1	2
11. Jefferson.....	12	22	34	26	.....	3
12. Broome.....	13	16	29	16	2	11
13. Oswego.....	11	21	32	26	.....	3
14. Cayuga.....	10	23	33	47	.....	2
15. Cattaraugus.....	9	33	42	8	4	.....
Totals.....	142	295	437	318	30	123
Averages.....	11	20	29	21	4	9

¹ From table 4.² From reports of county treasurers and printed proceedings of boards.³ Amount reported as paid for compensation divided by rate per day. In many cases the report probably includes charges for mileage, hence the number of days may be slightly excessive.

of Supervisors
MEMBERS

Total	NUMBER OF DAYS' SERVICE FOR WHICH SUPERVISORS WERE PAID					State
	Session work ³	Committee work ³	Tax commissioners' meeting ³	Board of county canvassers ³	Total	
130	5,901	.....	183	.....	6,084	I
118	6,839	501	68	11	7,419	II
471	13,302	5,962	174	826	20,264	III
654	12,691	5,952	399	140	19,182	IV
460	6,976	2,083	643	140	9,842	V
1,833	45,709	14,498	1,467	1,117	62,791	State

I

49	4 2,891	.....	183	.....	3,074	1
32	4 1,148	.....	.....	.....	1,148	2
49	4 1,862	.....	.....	.....	1,862	3
130	5,901	.....	183	.....	6,084	
43	1,967	.....	183	.....	2,028	

II

23	4 874	.....	27	*	901	1
34	4 1,292	.....	.....	.....	1,292	2
40	4 1,920	266	41	.....	2,227	3
21	2,753	235	.....	11	2,999	4
118	6,839	501	68	11	7,419	
29	1,710	250	34	11	1,855	

III

27	841	1,126	.....	65	2,032	1
15	450	374	.....	.....	824	2
45	481	338	.....	124	943	3
21	4 798	.....	.....	326	1,124	4
18	965	926	53	232	2,176	5
42	1,085	428	.....	.....	1,513	6
29	4 522	.....	.....	.....	522	7
19	4 523	.....	*	*	523	8
92	382	611	.....	.....	993	9
15	4 570	751	33	.....	1,354	10
29	4 986	.....	.....	.....	986	11
29	2,299	*	88	*	2,387	12
29	4 928	766	.....	.....	1,694	13
49	1,536	55	*	79	1,670	14
12	936	587	.....	.....	1,523	15
471	13,302	5,962	174	826	20,264	
31	887	596	58	165	1,351	

⁴ Annual salaries. Product of number of members multiplied by days in session.

* Not reported.

Table 5 — The Board
SERVICES OF

COUNTY	MEMBERSHIP ¹			NUMBER OF DAYS IN SES		
	Cities	Towns	Total	Annual session	Regular sessions	Special sessions
						CLASS
1. Saratoga		20	20	35		12
2. Montgomery	8	10	18	21	5	5
3. Herkimer	2	20	22	21	5	5
4. Chemung	12	11	23	30		4
5. Ontario	5	16	21	18	19	
6. Wayne		15	15	35	3	5
7. Clinton	2	14	16	26		
8. Washington		17	17	12		
9. Otsego	3	24	27	17		5
10. Rockland		5	5	16		18
11. Franklin		19	19	26		4
12. Delaware		19	19	15		1
13. Fulton	10	10	20	43		9
14. Columbia	5	18	23	9	2	
15. Allegany		29	29	14		
16. Madison	4	15	19	24	12	
17. Livingston		17	17	28		4
18. Genesee	1	12	13	33	8	
19. Chenango	1	20	21	18		3
20. Tompkins	5	9	14	27	3	2
21. Warren	5	11	16	29	7	2
22. Cortland	6	15	21	31		1
Totals	69	346	415	528	64	80
Averages	5	16	19	23	7	5
						CLASS
1. Sullivan		15	15	24		12
2. Essex		18	18	10		1
3. Orleans		10	10	41		7
4. Wyoming		16	16	11		8
5. Greene		14	14	46		15
6. Seneca		10	10	46		15
7. Tioga		10	10	26	6	
8. Lewis		18	18	33		2
9. Schoharie		16	16	42		14
10. Yates		9	9	24		1
11. Putnam		6	6	13	9	2
12. Schuyler		8	8	26		6
13. Hamilton		9	9	16		4
Totals		159	159	358	15	87
Averages		12	12	27	7	7

¹ From table 4.² From reports of county treasurers and printed proceedings of boards.³ Amount reported as paid for compensation divided by rate per day. In many cases the report probably includes charges for mileage, hence the number of days may be slightly excessive.⁴ All sessions and committee work. In part salaried.

of Supervisors

MEMBERS—*concluded*

SION ²		NUMBER OF DAYS' SERVICES FOR WHICH SUPERVISORS WERE PAID				
Total	Session work ³	Committees work ³	Tax commissioners' meeting ³	Board of county canvassers ³	Total	
IV						
47	836	688	51		1,575	1
31	⁴ 576				576	2
31	⁵ 661	221	16		898	3
34	781	885	51	3	1,720	4
37	869	433		19	1,321	5
43	645	180		8	833	6
26	416	127			543	7
12	254	107	36	19	416	8
22	581	210	81	22	894	9
34	⁶ 170	445			615	10
30	519	150	18	32	719	11
16	289	⁷ 439	*	*	728	12
52	1,070	805		19	1,894	13
11	⁶ 253				253	14
14	404	151			555	15
36	689	127			816	16
32	522	113	81	6	722	17
41	533	92			625	18
21	879	129			1,008	19
32	516	363			879	20
38	564	207	27	12	810	21
32	664	80	38		782	22
672	12,691	5,952	399	140	19,182	
30	577	298	44	15	872	
V						
36	519	696	254		1,469	1
11	350	26	*	18	394	2
48	460	324	10		794	3
19	300	50	*	*	350	4
61	816	*	182	*	998	5
61	816	*	143	*	959	6
32	350	208	23		581	7
35	633	62	17		712	8
56	911	209	1	114	1,235	9
25	214	44			258	10
24	335	409			744	11
32	256	55	13	8	332	12
20	1,016	*	*	*	1,016	13
460	6,976	2,083	643	140	9,842	
35	536	208	80	47	757	

⁵ Includes regular and special sessions. In part salaried.⁶ Salaried. Product of number of board by number of days in session.⁷ Includes special sessions.

* Not reported.

TABLE 6 — Board of Supervisors

SUPERVISION COUNTY FINANCES.

Total and per unit costs:

The supervision of the county finances and property is entrusted by statute to the board of supervisors. This work is performed by the members of this board or by officers or employees of the county directly under the control of this board. Various general or special statutes have created specific officers in certain counties whose duties consist solely in performing services elsewhere performed by members of the board or in aiding said board in the performance of its duty. (See Table 9.)

Description of table:

The amounts of columns 1, 2 and 3 are here repeated from preceding tables for the purpose of computation and information in this table. The cost of services of boards, expenses of the board and additional supervising officers are inserted from supporting tables 7, 8 and 9 respectively.

The average compensation per supervisor is determined by dividing the amount paid for services of members (column 4) by the number of supervisors (column 3).

The average cost of supervision per supervisor is obtained by dividing the total cost of supervision by the number of supervisors.

The per capita cost of supervision is obtained by dividing the total cost of supervision by the population (see Table 4) of the county; the cost per \$1,000 valuation by dividing the total cost of supervision by the equalized valuation (see Table 4) of the county.

Percentages of cost and extremes:

The percentages borne to the total cost of supervision by the several items composing this amount have been ascertained and inserted in the second summary table.

It will be noted that there is a wide variation in the relationship existing between the amounts of these several items in the various counties of the State. In some counties practically the whole of the detail work is performed by the members of the board. In others this work is performed by employees of the board or by specially designated officers.

Extremes are given in the second summary table for purposes of information.

Comments:

It is evident that the cost of supervision varies widely in the counties of this State. The excessively high cost of supervision may be (and in some counties undoubtedly is) due to extravagant and often illegal expenditures by the board. The excessively low cost of supervision may be (and in some counties undoubtedly is) due to the failure of the board to give sufficient time to finding out what the duties of such board are and to neglect to properly perform the functions of government imposed by law upon the board.

The late statutes of this State have largely increased the number and importance of the duties of this body. As a necessary result, this work has become complicated and many of the members of boards of supervisors have failed to familiarize themselves with the work required. Too often they are following the now antiquated and obsolete methods in use in and well adapted to the less complicated and simpler business procedure of this body twenty or thirty years ago.

Table 6 — The Board

THE SUPERVISION OF COUNTY FINANCES —

	NUMBER OF SUPERVISORS ¹		Popula- tion, 1910 ²	Equalized valuation, 1913 ³	BOARD OF	
	Total	Average per county			Services of members ⁴	Expenses of board ⁵
Class I.	133	44	1,095,252	\$1,143,586,249	\$123,401 63	\$35,973 49
Class II.	158	39	650,397	503,006,792	73,004 37	29,736 39
Class III.	437	29	1,297,143	1,021,982,395	146,736 56	60,280 16
Class IV.	415	19	989,595	624,069,574	106,949 75	48,747 25
Class V.	159	12	314,344	205,994,568	47,554 64	24,041 25
State.	1,302	7 23	4,346,731	\$3,498,639,578	\$497,646 95	\$198,778 54

PERCENTAGES OF TOTAL

	BOARD OF SUPERVISORS			Additional supervisory officers, per cent
	Services of members, per cent	Expenses of board, per cent	Total, per cent	
Class I.	62.42	18.19	80.61	19.39
Class II.	57.13	23.27	80.40	19.60
Class III.	61.40	25.22	86.62	13.38
Class IV.	63.66	29.02	92.68	7.32
Class V.	65.37	33.05	98.42	1.58
State.	¹¹ 61.80	¹¹ 24.69	¹¹ 86.49	¹¹ 13.51

¹ From Table 5.² From Table 1.³ From Table 4.⁴ From Table 7.⁵ From Table 8.⁶ From Table 9.

of Supervisors

TOTAL AND PER UNIT COSTS

SUPERVISORS	Additional supervising officers ⁶	Total cost of supervision	Average compensation per supervisor	AVERAGE COST OF SUPERVISION			
				Per supervisor	Per capita	Per \$1,000 valuation	
Total							
\$159,375 12	\$38,319 46	\$197,694 58	\$934 83	\$1,497 68	\$0 18	\$0 17	... I
102,740 76	25,043 90	127,784 66	462 05	808 76	20	25	... II
207,016 72	31,967 66	238,984 38	337 32	549 39	18	23	... III
155,697 00	12,290 88	167,987 88	254 64	399 97	17	27	... IV
71,595 89	1,146 00	72,741 89	299 09	457 50	23	35	... V
\$696,425 49	\$108,767 90	\$805,193 39	⁸ \$380 75	⁸ \$616 06	⁹ \$0 19	¹⁰ \$0 23	State

COST AND EXTREMES

Total cost of supervision, per cent	Highest compensation per supervisor	Lowest compensation per supervisor	Highest per capita cost	Lowest per capita cost	Highest cost per \$1,000 valuation	Lowest cost per \$1,000 valuation	
100 00	\$1,096 54	\$573 54	\$0 22	\$0 16	\$0 19	\$0 15	... I
100 00	601 17	342 12	24	17	34	22	... II
100 00	6,400 37	154 88	43	08	35	13	... III
100 00	912 91	107 58	26	08	39	12	... IV
100 00	732 28	129 34	1 59	10	1 14	14	... V
100 00	\$6,400 37	\$107 58	\$1 59	\$0 08	\$1 14	\$0 12	State

⁷ Average for State, total number divided by 57.⁸ Average for State; total cost divided by 57.⁹ Total cost for State divided by total population.¹⁰ Total cost for State divided by total equalized valuation.¹¹ Cost for items, columns 5-8, divided by total cost of supervision column 9.

Table 6 — The Board

COST OF SUPERVISION OF COUNTY FINANCES —

COUNTY	Number of supervisors	Population	Equalized valuation 1913	BOARD OF SUPERVISORS		
				Services of members	Expenses of board	Total
CLASS						
1. Erie.....	54	528,985	\$442,704,449	\$58,217 72	\$9,898 93	\$68,116 65
2. Monroe.....	41	283,212	286,436,133	23,515 26	12,470 87	35,986 13
3.*Westchester...	38	283,055	414,445,667	41,668 65	13,603 69	55,272 34
Totals.....	133	1,095,252	\$1,143,586,249	\$123,401 63	\$35,973 49	\$159,375 12
Averages.....	44	365,084	381,195,416	41,133 88	11,991 16	53,125 04
CLASS						
1. Onondaga.....	38	200,298	\$193,117,271	\$22,867 24	\$11,191 95	\$34,059 19
2. Albany.....	38	173,666	132,947,413	21,217 79	7,445 80	28,663 59
3. Oneida.....	48	154,157	91,538,591	16,421 91	5,373 71	21,795 62
4. Rensselaer.....	34	122,276	85,403,517	12,497 43	5,724 93	18,222 36
Totals.....	158	650,397	\$503,006,792	\$73,004 37	\$29,736 39	\$102,740 76
Averages.....	39	162,599	125,751,698	18,251 09	7,434 09	25,685 19
CLASS						
1. Orange.....	34	116,001	\$72,698,306	\$11,229 03	\$7,014 82	\$18,243 85
2. Chautauqua...	30	105,126	68,074,381	4,646 40	4,566 40	9,212 80
3. Suffolk.....	10	96,138	127,800,707	15,718 31	7,285 40	23,003 71
4. Niagara.....	38	92,036	90,169,715	12,563 27	4,536 73	17,100 00
5. Ulster.....	33	91,769	37,123,157	10,081 19	5,557 13	15,638 32
6. St. Lawrence...	36	89,005	51,674,184	8,006 78	1,524 45	9,531 23
7. Schenectady...	18	88,235	68,184,121	9,316 69	4,755 61	14,072 30
8. Dutchess.....	27	87,661	71,461,673	5,332 31	5,854 44	11,186 75
9. Nassau.....	3	83,930	159,590,332	19,201 11	4,959 47	24,160 58
10. Steuben.....	38	83,362	50,659,737	10,929 21	3,630 29	14,559 50
11. Jefferson.....	34	80,382	51,067,566	6,115 22	2,780 89	8,896 11
12. Broome.....	29	78,809	51,351,766	7,726 09	2,377 14	10,103 23
13. Oswego.....	32	71,664	35,095,438	9,715 54	1,620 45	11,335 99
14. Cayuga.....	33	67,106	48,024,011	8,242 44	2,027 15	10,269 59
15. Cattaraugus...	42	65,919	39,007,301	7,912 97	1,789 79	9,702 76
Totals.....	437	1,297,143	\$1,021,982,395	\$146,736 56	\$60,280 16	\$207,016 72
Averages.....	29	86,476	68,133,159	9,782 44	4,018 68	13,801 12

of Supervisors

TOTAL AND PER UNIT COSTS — *concluded*

Additional supervising officers	Total cost of supervision	Average compensation per supervisor	TOTAL COST OF SUPERVISION			
			Per supervisor	Per capita	Per \$1,000 valuation	
I						
\$17,166 29	\$85,282 85	1,078 10	\$1,579 31	\$0 16	\$0 19	1
13,878 62	49,864 75	573 54	1,216 21	17	17	2
7,274 64	62,546 98	1,096 54	1,645 97	22	15	3
\$38,319 46	\$197,694 58	.....	.....	.....	.....
12,773 15	65,898 19	\$934 83	\$1,497 68	\$0 18	\$0 17	
II						
\$9,056 70	\$43,115 89	\$601 17	\$1,134 62	\$0 21	\$0 22	1
3,702 25	32,365 84	558 36	851 73	18	24	2
9,737 04	31,532 66	342 12	656 93	24	34	3
2,547 91	20,770 27	367 57	610 31	17	24	4
\$25,043 90	\$127,784 66	.....	.....	.....	.....
6,260 97	31,946 18	\$462 05	\$808 76	\$0 20	\$0 25	
III						
\$1,725 15	\$19,969 00	\$330 26	\$587 32	\$0 17	\$0 27	1
.....	9,212 80	154 88	307 09	08	13	2
2,627 98	25,631 69	1,571 83	2,563 16	26	20	3
1,244 73	18,344 73	330 61	482 75	20	20	4
1,731 89	17,370 21	305 46	526 37	19	47	5
500 00	10,031 23	222 41	278 64	11	19	6
6,415 71	20,488 01	517 59	1,082 66	23	30	7
.....	11,186 75	197 49	414 32	12	15	8
12,139 45	36,300 03	6,400 37	12,100 01	43	22	9
2,575 22	17,134 72	290 24	453 54	21	34	10
.....	8,896 11	173 97	261 65	11	15	11
658 88	10,762 11	266 41	371 11	14	21	12
1,200 00	12,535 99	303 61	391 75	17	35	13
1,148 65	11,418 24	249 77	346 01	17	24	14
.....	9,702 76	197 82	242 57	14	25	15
\$31,967 66	\$238,984 35	.....	.....	.....	.....
2,906 15	15,932 29	\$337 32	\$549 39	\$0 18	\$0 23	

Table 6 — The Board
COST OF SUPERVISION OF COUNTY

COUNTY	Number of supervisors	Population	Equalized valuation 1913	BOARD OF SUPERVISORS		
				Services of members	Expenses of board	Total
CLASS						
1. Saratoga.....	20	61,917	\$33,077,136	\$7,646 17	\$4,926 18	\$12,572 35
2. Montgomery...	18	57,567	34,397,926	9,083 32	1,707 08	10,790 40
3. Herkimer.....	22	56,356	41,667,393	5,126 60	2,644 16	7,770 76
4. Chemung.....	23	54,662	38,312,663	8,208 39	2,746 92	10,955 31
5. Ontario.....	21	52,286	42,877,818	5,996 22	3,290 90	9,287 12
6. Wayne.....	15	50,179	33,246,744	3,858 33	2,044 23	5,902 56
7. Clinton.....	16	48,230	17,208,870	2,997 86	2,646 33	5,644 19
8. Washington...	17	47,778	23,021,442	2,590 68	1,075 67	3,666 35
9. Otsego.....	27	47,216	27,724,886	5,615 23	2,588 91	8,204 14
10. Rockland.....	5	46,873	46,440,839	4,564 57	2,073 60	6,638 17
11. Franklin.....	19	45,717	18,270,917	3,105 33	2,531 11	5,636 44
12. Delaware.....	19	45,575	23,620,771	3,837 33	987 85	4,825 18
13. Fulton.....	20	44,534	20,986,374	8,955 89	2,887 00	11,842 89
14. Columbia.....	23	43,658	29,258,244	7,483 90	3,715 78	11,199 68
15. Allegany.....	29	41,412	25,208,465	3,119 78	1,940 63	5,060 41
16. Madison.....	19	39,289	23,060,775	4,846 75	1,878 80	6,725 55
17. Livingston....	17	38,037	32,132,076	3,137 37	1,454 04	4,591 41
18. Genesee.....	13	37,615	32,596,992	2,654 00	1,535 93	4,189 93
19. Chenango.....	21	35,575	19,640,539	3,567 72	1,138 48	4,706 20
20. Tompkins.....	14	33,647	22,943,949	3,522 38	1,379 04	4,901 42
21. Warren.....	16	32,223	20,054,833	3,585 50	2,786 35	6,371 85
22. Cortland.....	21	29,249	18,319,922	3,446 43	768 26	4,214 69
Totals.....	415	989,595	\$624,069,574	\$106,949 75	\$48,747 25	\$155,697 00
Averages.....	19	44,981	28,366,799	4,861 35	2,215 78	7,077 13
CLASS						
1. Sullivan.....	15	33,808	\$13,606,822	\$5,536 04	\$5,599 01	\$11,135 05
2. Essex.....	18	33,458	20,479,525	3,042 88	2,588 07	5,630 95
3. Orleans.....	10	32,000	27,305,972	4,136 33	1,997 34	6,133 67
4. Wyoming.....	16	31,880	22,456,067	2,069 50	1,330 08	3,399 58
5. Greene.....	14	30,214	15,855,452	4,616 03	1,000 00	5,616 03
6. Seneca.....	10	26,972	18,712,291	4,736 85	2,205 37	6,942 22
7. Tioga.....	9	25,624	15,179,815	2,877 86	908 20	3,786 06
8. Lewis.....	19	24,849	13,421,541	3,945 53	1,185 40	5,130 93
9. Schoharie.....	16	23,855	12,709,167	4,983 18	1,909 82	6,893 00
10. Yates.....	9	18,642	14,262,547	1,444 40	481 81	1,926 21
11. Putnam.....	6	14,665	16,921,383	4,393 68	1,352 88	5,746 56
12. Schuyler.....	8	14,004	9,004,284	1,487 60	807 83	2,295 43
13. Hamilton.....	9	4,373	6,079,702	4,284 76	2,675 44	6,960 20
Totals.....	159	314,344	\$205,994,568	\$47,554 64	\$24,041 25	\$71,595 89
Averages.....	12	24,180	15,845,736	3,658 05	1,849 33	5,507 33

of Supervisors

FINANCES — TOTAL AND PER UNIT COSTS

Additional supervising officers	Total cost of supervision	Average compensation per supervisor	TOTAL COST OF SUPERVISION			
			Per supervisor	Per capita	Per \$1,000 of valuation	
IV						
554 02	\$13,076 37	\$382 30	\$753 81	\$0 21	\$0 39	1
550 38	11,340 78	454 16	630 04	19	33	2
3,227 34	10,998 10	233 05	499 91	19	26	3
2,051 86	13,007 17	356 88	591 23	24	33	4
1,085 00	10,372 12	285 53	493 91	19	24	5
.....	5,902 56	257 22	393 50	12	17	6
746 28	6,390 47	187 36	399 40	14	37	7
.....	3,666 35	152 39	215 66	08	16	8
.....	8,204 14	207 97	303 85	17	29	9
1,630 32	8,268 49	912 91	1,653 69	17	18	10
.....	5,636 44	163 44	296 65	12	32	11
.....	4,825 18	201 96	253 95	10	24	12
.....	11,842 89	447 79	592 14	26	56	13
100 00	11,299 68	325 38	491 29	25	38	14
.....	5,060 41	107 58	174 49	12	20	15
773 10	7,498 65	255 09	394 66	19	32	16
.....	4,591 41	184 55	270 08	12	14	17
.....	4,189 93	165 87	261 20	11	12	18
.....	4,706 20	155 12	204 62	14	26	19
.....	4,901 42	251 59	350 10	14	21	20
1,392 58	7,764 43	224 09	485 27	20	38	21
230 00	4,444 69	164 11	211 65	11	24	22
\$12,290 88	\$167,987 88	.....	.....	.....	.....	.....
1,117 35	7,635 81	\$254 64	\$399 97	\$0 17	\$0 27	.....
V						
\$146 00	\$11,281 05	\$369 06	\$752 07	\$0 29	\$0 82	1
1,000 00	6,630 95	143 78	368 38	20	32	2
.....	6,133 67	413 63	613 36	19	22	3
.....	3,399 58	129 34	212 41	10	15	4
.....	5,616 03	398 25	465 76	21	41	5
.....	6,942 22	473 68	694 22	25	37	6
.....	3,786 06	319 76	420 67	15	25	7
.....	5,130 93	207 66	270 05	21	28	8
.....	6,893 00	311 32	430 81	29	54	9
.....	1,926 21	160 04	231 60	11	14	10
.....	5,746 56	732 28	957 76	39	34	11
.....	2,295 43	185 95	286 93	16	25	12
.....	6,960 20	476 08	773 35	1 59	1 14	13
\$1,146 00	\$72,741 89	.....	.....	.....	.....	.....
573 00	5,595 53	\$299 09	\$457 50	\$0 23	\$0 35	.....

TABLE 7
SUPERVISOR'S COMPENSATION

Purpose of table:

This table shows the amount paid to supervisors for all services performed for the benefit of the county in the supervision of county finances.

In addition to their compensation for services in supervision of county finances, the supervisors receive compensation for attendance at the tax commissioners' meetings (table 16) and in some counties (with questionable legality) for their services as members of the board of county canvassers.

The annual salaries are fixed at varying rates by legislative enactment. Sometimes the salary covers all services, sometimes only a part of the services.

The per diem compensation is fixed by the Legislature at \$4 per day, except in Oswego county, where the rate for committee work is \$3 per day.

The amount for extending taxes is practically one cent for each tax extended.

The amount for copying rolls is practically one cent for each line copied.

In many cases the reports of county treasurers do not state separately the two last items.

Mileage in nearly all counties for attendance at sessions is fixed by law at eight cents per mile.

Regular and special sessions:

For distinction between regular and special sessions, see description of Table 5.

Table 7 —
SUPERVISORS'

	Number of supervisors	Total	Annual salaries	PER DIEM	
				Annual session	Regular sessions
Class I.....	133	\$123,401 63	\$98,516 52		
Class II.....	158	73,004 37	50,894 83	\$11,014 02	All
Class III.....	437	146,736 56	41,300 00	30,615 25	
Class IV.....	415	106,949 75	20,627 32	37,585 46	\$2,488 53
Class V.....	159	47,554 64		21,721 12	
State.....	1,302	\$497,646 95	\$211,338 67	\$100,935 85	\$2,488 53
CLASS					
1. Erie.....	54	\$58,217 72	\$43,200 00		
2. Monroe.....	41	23,515 26	20,483 18	All	sessions and
3. Westchester.....	38	41,668 65	34,833 34	All	sessions and
Totals.....	133	\$123,401 63	\$98,516 52		
Averages.....	44	41,133 88	32,838 84		
CLASS					
1. Onondaga.....	38	\$22,867 24	\$19,000 00	All	sessions and
2. Albany.....	38	21,217 79	19,894 83	All	sessions and
3. Oneida.....	48	16,421 91	12,000 00	All	sessions.
4. Rensselaer.....	34	12,497 43		11,014 02	All
Totals.....	158	\$73,004 37	\$50,894 83	\$11,014 02	
Averages.....	39	18,251 09	16,964 94	11,014 02	
CLASS					
1. Orange.....	34	\$11,229 03		\$2,920 00	
2. Chautauqua.....	30	4,646 40		1,800 00	All
3. Suffolk.....	10	15,718 31		1,924 00	All
4. Niagara.....	38	12,563 27	\$11,400 00	All	sessions and com
5. Ulster.....	33	10,081 19		3,860 00	All
6. St. Lawrence.....	36	8,006 78		4,140 00	
7. Schenectady.....	18	9,316 69	9,000 00	3 25	All sessions a
8. Dutchess.....	27	5,332 31	4,050 00	All	sessions and
9. Nassau.....	3	19,201 11		1,528 00	All
10. Steuben.....	38	10,929 21	5,550 00	All	sessions.
11. Jefferson.....	34	6,115 22	4,900 00	All	sessions and
12. Broome.....	29	7,726 09		4,552 00	All
13. Oswego.....	32	9,715 54	6,400 00		
14. Cayuga.....	33	8,242 44		6,144 00	All
15. Cattaraugus.....	42	7,912 97		3,744 00	All
Totals.....	437	\$146,736 56	\$41,300 00	\$30,615 25	
Averages.....	29	9,782 44	6,888 33	3,061 52	

¹ Includes copying rolls.

² Includes expenses.

Legislative

COMPENSATION

COMPENSATION		Extending taxes	Copying rolls	Mileage	Not classified and sundries	
Special sessions	Committee work					
.....	\$13,301 13	\$7,744 33	\$2,028 09	\$1,811 56	.....	I
sessions.	2,007 81	6,585 28	1,039 76	1,462 67	.....	II
\$1,560 00	23,791 36	27,329 02	10,999 57	11,047 73	\$93 63	III
2,280 00	23,709 72	10,747 44	3,049 97	6,204 96	256 35	IV
4,690 00	10,618 86	4,226 10	1,049 13	5,249 43	.....	V
\$8,530 00	\$73,428 88	\$56,632 17	\$18,166 52	\$25,776 35	\$349 98	State

I

.....	\$13,301 13	\$1,716 59	.....	.....	.....	1
committee work.	rk.	455 75	⁴ \$2,028 09	\$548 24	.....	2
committee work.	rk.	5,571 99	.....	1,263 32	.....	3
.....	\$13,301 13	\$7,744 33	\$2,028 09	\$1,811 56	.....
.....	13,301 13	2,581 44	2,028 09	905 78	.....

II

committee work.	rk.	\$3,320 43	.....	\$546 81	.....	1
committee work.	rk.	¹ 950 00	.....	372 96	.....	2
.....	\$1,064 00	1,887 35	\$1,039 76	430 80	.....	3
sessions.	943 81	427 50	.....	112 10	.....	4
.....	\$2,007 81	\$6,585 28	\$1,039 76	\$1,462 67	.....
.....	1,003 90	1,646 32	1,039 76	365 66	.....

III

\$444 00	\$4,503 00	¹ \$2,663 75	.....	\$698 28	.....	1
sessions.	1,498 00	.....	\$724 56	623 84	.....	2
sessions.	1,452 00	6,967 91	3,791 11	1,489 66	\$93 63	3
mittee work and mileage.	.....	495 37	667 90	.....	.....	4
sessions.	3,704 00	751 24	902 75	863 20	.....	5
1,116 00	596 00	¹ 1,251 98	.....	902 80	.....	6
nd committee work.	rk.	310 52	.....	2 92	.....	7
committee work.	rk.	.....	447 11	835 20	.....	8
sessions.	2,445 98	10,386 69	3,073 94	³ 1,766 50	.....	9
.....	2,906 00	239 90	617 69	1,615 62	.....	10
committee work.	rk.	544 23	338 45	332 54	.....	11
sessions.	² 1,816 38	¹ 1,141 85	.....	215 86	.....	12
.....	2,299 44	554 57	.....	461 53	.....	13
sessions.	220 30	1,817 82	.....	60 32	.....	14
sessions.	2,350 26	203 19	436 06	1,179 46	.....	15
\$1,560 00	\$23,791 36	\$27,329 02	\$10,999 57	\$11,047 73	\$93 63	
780 00	2,162 85	2,102 23	1,222 17	789 12	93 63	

³ Automobile maintenance.
⁴ \$1,072, city assessors.

Table 7—
SUPERVISORS'

	Number of super- visors	Total	Annual salaries	PER DIEM	
				Annual session	Regular sessions
CLASS					
1. Saratoga.....	20	\$7,646 17		\$3,344 00	
2. Montgomery.....	18	9,083 32	\$9,083 32	All	sessions and
3. Herkimer.....	22	5,126 60	2,644 00	All	sessions.
4. Chemung.....	23	8,208 39		3,036 00	
5. Ontario.....	21	5,996 22		1,512 00	\$1,964 53
6. Wayne.....	15	3,858 33		2,100 00	180 00
7. Clinton.....	16	2,997 86		1,664 00	
8. Washington.....	17	2,590 68		1,016 00	
9. Otsego.....	27	5,615 23		1,800 00	
10. Rockland.....	5	4,564 57	2,000 00		
11. Franklin.....	19	3,105 33		2,076 00	
12. Delaware.....	19	3,837 33		1,156 00	
13. Fulton.....	20	8,955 89		4,280 00	
14. Columbia.....	23	7,483 90	6,900 00	All	services.
15. Allegany.....	29	3,119 78		1,616 00	
16. Madison.....	19	4,846 75		1,824 00	
17. Livingston.....	17	3,137 37		1,892 00	
18. Genesee.....	13	2,654 00		2,092 00	
19. Chenango.....	21	3,567 72		¹ 1,732 00	
20. Tompkins.....	14	3,522 38		2,069 46	
21. Warren.....	16	3,585 50		1,784 00	344 00*
22. Cortland.....	21	3,446 43		2,592 00	
Totals.....	415	\$106,949 75	\$20,627 32	\$37,585 46	\$2,488 53
Averages.....	19	4,861 35	5,156 83	2,088 08	829 51
CLASS					
1. Sullivan.....	15	\$5,536 04		\$1,356 00	
2. Essex.....	18	3,042 88		1,008 00	
3. Orleans.....	10	4,136 33		1,842 00	
4. Wyoming.....	16	2,069 50		704 00	
5. Greene.....	14	4,616 03		2,536 00	
6. Seneca.....	10	4,736 85		1,320 00	
7. Tioga.....	9	2,877 86		1,116 00	
8. Lewis.....	19	3,945 53		2,532 00	
9. Schoharie.....	16	4,983 18		2,432 36	
10. Yates.....	9	1,444 40		644 00	
11. Putnam.....	6	4,393 68		1,340 00	
12. Schuyler.....	8	1,487 60		832 00	
13. Hamilton.....	9	4,284 76		³ 4,058 76	
Totals.....	159	\$47,554 64		\$21,721 12	
Averages.....	12	3,658 05		1,670 85	

* Includes extension.

¹ Includes special sessions.² Includes copying rolls.

Legislative

COMPENSATION — *concluded*

COMPENSATION		Extending taxes	Copying rolls	Mileage	Not classified and sundries	
Special sessions	Committee work					
IV						
.....	\$2,752 76	\$340 02	\$594 71	\$614 68		1
mileage.	.....	.....	.....	.....		2
.....	886 31	582 50	483 68	273 76	\$256 35	3
\$88 00	3,541 00	1,439 81	.....	103 58	.....	4
.....	1,732 23	9 49	306 17	471 80	.....	5
.....	.....	.....	.....	.....	.....	6
300 00	560 00	259 70	263 75	194 88	.....	7
.....	498 00	² 644 82	.....	191 04	.....	8
.....	530 62	359 83	331 51	352 72	.....	9
524 00	842 07	² 1,892 78	.....	556 38	.....	10
.....	1,782 82	485 63	274 56	21 56	.....	11
.....	.....	.....	.....	.....	.....	12
.....	429 11	342 79	57 59	199 84	.....	13
.....	¹ 1,759 72	² 640 57	.....	281 04	.....	14
.....	3,220 00	754 63	261 26	440 00	.....	15
.....	.....	.....	.....	583 90	.....	16
.....	605 84	521 88	.....	376 06	.....	17
.....	.....	.....	.....	.....	.....	18
932 00	769 32	514 87	330 32	536 24	.....	19
196 00	552 00	139 77	.....	357 60	.....	20
40 00	368 00	.....	.....	154 00	.....	21
.....	339 00	² 1,291 06	.....	205 66	.....	22
.....	1,452 92	.....	.....	.....	.....	.....
128 00	828 00	122 52	146 42	232 56	.....	.....
72 00	320 00	*104 77	.....	57 66	.....	.....
\$2,280 00	\$23,709 72	\$10,747 44	\$3,049 97	\$6,204 96	\$256 35	.....
285 00	1,185 48	597 08	304 99	310 25	256 35	.....
V						
\$720 00	\$2,786 00	.....	.....	\$674 04	.....	1
394 00	104 00	⁴ \$558 55	.....	978 33	.....	2
.....	1,298 61	470 78	\$408 78	116 16	.....	3
496 00	201 85	138 71	242 92	286 02	.....	4
728 00	.....	⁴ 835 69	.....	516 34	.....	5
.....	.....	.....	.....	.....	.....	6
440 00	1,948 50	402 92	216 31	409 12	.....	7
296 00	⁵ 834 11	⁴ 408 71	.....	223 04	.....	8
.....	251 40	⁴ 976 61	.....	185 52	.....	9
1,212 00	837 03	.....	.....	501 79	.....	10
212 00	176 00	83 60	160 54	168 26	.....	11
.....	.....	.....	.....	.....	.....	12
.....	1,735 36	148 01	20 58	1,149 73	.....	13
192 00	220 00	³ 202 52	.....	41 08	.....	.....
.....	226 00	.....	.....	.....	.....	.....
\$4,690 00	\$10,618 86	\$4,226 10	\$1,049 13	\$5,249 43	.....	.....
521 11	884 90	422 61	209 83	437 45	.....	.....

³ All sessions and other session work and mileage.

⁴ Includes copying rolls.

⁵ Includes expenses.

TABLE 8

EXPENSES OF BOARD OF SUPERVISORS

Purpose of table:

This table shows by totals and distribution to items the expenses incident to the work of the board of supervisors. It does not include any part of the amount paid the members of such boards for their compensation.

Authorized and emergency employees:

The statutes provide for a county officer designated "the clerk of the board of supervisors." The board under Section 12, subdivision 5 of the County Law fixes the number and salaries of his assistants.

These employees are authorized in advance of their employment.

But during the course of the year it may be found necessary in order to meet emergencies to temporarily employ additional help. Such employment is approved and ratified by the audit of claims presented by such employees. They are termed emergency employees.

Traveling expenses:

The County Law, section 23, provides that members of the board of supervisors in practically all counties, are entitled to their actual and necessary traveling expenses while engaged in committee work.

Stationery, postage and office incidentals:

The item includes the usual office supplies for the work of the board, including the printing of blank forms for such work.

Telephone and telegraph:

Rentals and tolls for telephones and the cost of telegrams, including messenger service if any.

Furniture and fixtures for supervisors' chamber:

All boards maintain chambers. The item includes carpets, rugs, chairs, desks, curtains, etc., required to furnish such chambers.

Express statutory authority for last three items wanting:

There appears to be no express statutory authority for any of the last three items.

Probably the authority for these expenditures arises as an incident to the powers granted and duties imposed upon such boards by the statute in order to enable such board to properly exercise such powers, and perform such duties.

Special counsel:

The County Law authorizes the creation of the county office of county attorney. Where such office exists the expenditures therefor are given under a separate title (see Table 9). The expenses here included are for attorneys employed by the boards where no such office exists or for attorneys employed in addition to the regular force of the county attorney's office.

Table 8—
EXPENSES OF BOARD

	Total	Authorized clerks and assistants	Emergency employees
Class I.....	\$35,973 49	\$18,175 06	\$2,517 15
Class II.....	29,736 39	17,554 25	75 00
Class III.....	60,280 16	23,195 46	2,470 39
Class IV.....	48,747 25	23,491 84	182 68
Class V.....	24,041 25	9,916 62	1,808 23
State.....	\$198,778 54	\$92,333 23	\$7,053 45
COUNTY			
1. Erie.....	\$9,898 93	\$3,800 00	\$2,456 15
2. Monroe.....	12,470 87	7,165 00	61 00
3. Westchester.....	13,603 69	7,210 06	.....
Totals.....	\$35,973 49	\$18,175 06	\$ 2,517 15
Averages.....	11,991 16	6,058 35	1,253 57
COUNTY			
1. Onondaga.....	\$11,191 95	\$6,035 00	\$75 00
2. Albany.....	7,445 80	5,150 00	.....
3. Oneida.....	5,373 71	2,944 58	.....
4. Rensselaer.....	5,724 93	3,424 67	.....
Totals.....	\$29,736 39	\$17,554 25	\$75 00
Averages.....	7,434 09	4,388 56	75 00
COUNTY			
1. Orange.....	\$7,014 82	\$1,000 00	\$422 46
2. Chautauqua.....	4,566 40	2,330 00	.....
3. Suffolk.....	7,285 40	1,885 11	.....
4. Niagara.....	4,536 73	1,710 86	400 00
5. Ulster.....	5,557 13	2,000 00	620 23
6. St. Lawrence.....	1,524 45	750 00	33 70
7. Schenectady.....	4,755 61	1,882 00	.....
8. Dutchess.....	5,854 44	2,234 00	475 00
9. Nassau.....	4,959 47	3,300 00	364 00
10. Steuben.....	3,630 29	334 60	.....
11. Jefferson.....	2,780 89	1,549 10	.....
12. Broome.....	2,377 14	1,708 28	105 00
13. Oswego.....	1,620 45	600 00	50 00
14. Cayuga.....	2,027 15	898 00	.....
15. Cattaraugus.....	1,789 79	1,013 51	.....
Totals.....	\$60,280 16	\$23,195 46	\$2,470 39
Averages.....	4,018 68	1,546 36	308 80

¹ Audit of treasurer's accounts and installation of system of accounts.

Legislative OF SUPERVISORS

Traveling expenses for committee work	Stationery, postage and office incidentals	Telephone and telegraph	Furniture and fixtures for supervisors' chambers	Special counsel	Not classified and sundries	
\$4,187 94	\$5,358 10	\$620 51	\$586 60		\$4,528 13	I
1,485 14	7,130 42	562 54	571 84	\$1,078 78	1,278 42	II
15,233 45	6,820 16	1,067 51	2,289 89	2,546 67	6,656 63	III
9,249 69	8,475 21	704 78	1,930 88	2,202 16	2,510 01	IV
4,948 77	1,580 36	147 94	1,066 60	3,905 48	667 25	V
\$35,104 99	\$29,364 25	\$3,103 28	\$6,445 81	\$9,733 09	\$15,640 44	State
I						
\$1,622 16	\$918 67	\$145 30			\$956 65	1
207 40	777 55	199 44	\$489 00		13,571 48	2
2,358 38	3,661 88	275 77	97 60			3
\$4,187 94	\$5,358 10	\$620 51	\$586 60		\$4,528 13	
1,395 98	1,786 03	206 84	293 30		2,264 06	
II						
\$777 33	\$4,283 92	\$20 70				1
	1,744 20	120 00	\$431 60			2
595 59	610 00	256 15	74 17	\$891 68	\$1 54	3
112 22	492 30	165 69	66 07	187 10	2,276 88	4
\$1,485 14	\$7,130 42	\$562 54	\$571 84	\$1,078 78	\$1,278 42	
495 04	1,782 60	140 63	190 61	539 39	639 21	
III						
\$4,058 50	\$1,348 10		\$82 46	\$52 50	\$50 80	1
1,318 80	381 70		462 50		73 40	2
1,795 05	1,486 21	\$209 45	607 06	1,302 52		3
1,690 58	223 35	92 51	419 43			4
1,838 00	461 65	295 21	342 04			5
283 97	381 85	74 93				6
35 51	222 87	7 35	90 50		2,517 38	7
					3,145 44	8
182 85	671 16	222 16	81 00	138 30		9
2,157 57	89 77			1,048 35		10
542 96	666 00	17 83		5 00		11
233 94	173 34	63 25			93 33	12
970 45						13
125 27	714 16	84 82	204 90			14
					776 28	15
\$15,233 45	\$6,820 16	\$1,067 51	\$2,289 89	\$2,546 67	\$6,656 63	
1,171 80	568 35	118 61	286 24	509 33	1,109 44	

² "Miscellaneous." So reported. ³ Not analyzed.

Table 8—
EXPENSES OF BOARD

COUNTY.	Total	Authorized clerks and assistants	Emergency employees
CLASS			
1. Saratoga.....	\$4,926 18	\$1,200 00	.....
2. Montgomery.....	1,707 08	1,093 33	.....
3. Herkimer.....	2,644 16	1,037 76	.....
4. Chemung.....	2,746 92	800 00	\$168 62
5. Ontario.....	3,290 90	2,043 30	14 06
6. Wayne.....	2,044 23	1,228 20	.....
7. Clinton.....	2,646 33	1,312 50	.....
8. Washington.....	1,075 67	700 00	.....
9. Otsego.....	2,588 91	832 50	.....
10. Rockland.....	2,073 60	1,500 00	.....
11. Franklin.....	2,531 11	530 00	.....
12. Delaware.....	987 85	960 50	.....
13. Fulton.....	2,887 00	965 65	.....
14. Columbia.....	3,715 78	1,940 10	.....
15. Allegany.....	1,940 63	1,150 00	.....
16. Madison.....	1,878 80	\$47 25	.....
17. Livingston.....	1,454 04	883 22	.....
18. Genesee.....	1,535 93	825 00	.....
19. Chenango.....	1,138 48	\$70 00	.....
20. Tompkins.....	1,379 04	822 53	.....
21. Warren.....	2,786 35	1,500 00	.....
22. Cortland.....	768 26	450 00	.....
Totals.....	\$48,747 25	\$23,491 84	\$182 68
Averages.....	2,215 78	1,067 81	91 34
CLASS			
1. Sullivan.....	\$5,599 01	\$300 00	\$1,645 72
2. Essex.....	2,588 07	1,527 00	.....
3. Orleans.....	1,997 34	823 00	112 50
4. Wyoming.....	1,330 08	1,000 00	.....
5. Greene ³	1,000 00	1,000 00	.....
6. Seneca.....	2,205 37	668 84	.....
7. Tioga.....	908 20	500 00	25 00
8. Lewis.....	1,185 40	425 00	.....
9. Schoharie.....	1,909 82	557 50	.....
10. Yates.....	481 81	355 76	.....
11. Putnam.....	1,352 88	992 88	.....
12. Schuyler.....	807 83	400 00	25 00
13. Hamilton.....	2,675 44	1,366 64	.....
Totals.....	\$24,041 25	\$9,916 62	\$1,808 23
Averages.....	1,849 33	762 82	452 05

¹ Inspection of highway construction.

² Reported as "printing."

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OF SUPERVISORS — *concluded*

Traveling expenses for committee work	Stationery, postage and office incidentals	Telephone and telegraph	Furniture and fixtures for supervisors chambers	Special counsel	Not classified and sundries	
IV						
\$1,427 25	\$936 17	\$88 17	\$74 00		\$1,200 59	1
43 29	316 61	19 60	234 25			2
632 11	394 54	70 68	509 07			3
1,415 85	352 85		9 60			4
531 08	528 80	82 41	91 25			5
250 69	231 52	72 49	115 00	\$20 00	126 33	6
515 43	485 40				333 00	7
	99 16	1 05	23 83	223 74	27 89	8
570 77	2,180 14		5 50			9
284 85	164 75	2 50	121 50			10
891 62	378 30	5 75	1 68	723 76		11
	27 35					12
1,275 07	441 58	75 45	119 25		10 00	13
	579 60	145 03	102 50	400 00	548 55	14
	559 75	30 00		185 48	15 40	15
133 66	897 89					16
361 36	195 46		10 00		4 00	17
150 84	51 51	33 85		290 48	184 25	18
31 00	146 62	30 86			60 00	19
98 06	169 25	19 45	269 75			20
496 26	187 69		243 70	358 70		21
140 50	150 27	27 49				22
\$9,249 69	\$8,475 21	\$704 78	\$1,930 88	\$2,202 16	\$2,510 01	
513 87	385 23	46 98	128 72	314 59	251 00	
V						
\$2,431 49	\$414 54			\$807 25		1
386 68	338 04	\$74 85	\$107 25		\$154 25	2
363 02	269 98	8 84	400 00	20 00		3
	46 43		1 50	282 15		4
						5
1,266 03				270 50		6
185 27	72 95		17 25	107 73		7
109 36	117 94		533 10			8
75 67	78 45	23 85	7 50	1,166 85		9
119 25	6 40	40				10
	11 50	15 00		333 50		11
12 00	170 83	25 00		175 00		12
	53 30			742 50	4 513 00	13
\$4,948 77	\$1,580 36	\$147 94	\$1,066 60	\$3,905 48	\$667 25	
549 86	143 39	24 66	177 77	433 94	333 62	

² Other expenses included in audited bills paid not classified.

⁴ Inspector of highways.

TABLE 9

OFFICERS OF CERTAIN COUNTIES PERFORMING DUTIES ELSEWHERE
PERFORMED BY THE BOARD OF SUPERVISORS, — AUTHORITY FOR
OFFICES

The county law provides for the creation of the offices of county attorney, county comptroller and county auditor.

Special statutes authorize the creation of the offices of purchasing agent and superintendent of buildings in certain counties. In other counties these offices seem to have been created without authority.

Work of these officers performed by members of the board or employees of the board in other counties:

In counties not having these separate offices, the work of all, except county attorney, is performed by members of the board of supervisors and the expense therefor is included under supervisors compensation (Table 7).

The expense for attorneys in such counties is given under "Special Counsel" in the distribution of "Expenses of Boards of Supervisors" (Table 8).

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Table 9 — The Board of Supervisors

OFFICERS OF CERTAIN COUNTIES PERFORMING DUTIES ELSEWHERE
PERFORMED BY THE BOARD OF SUPERVISORS OR ITS EMPLOYEES

	Total	County attorney	Purchasing agent	Superintendent of buildings	County comptroller	County auditor
Class I.....	\$38,319 46	\$14,425 88	\$4,951 02	\$4,933 74	.....	\$14,008 82
Class II.....	25,043 90	11,369 07	5,346 92	2,914 06	\$5,413 85	.....
Class III.....	31,967 66	16,783 97	2,984 50	1,500 80	9,079 43	1,618 96
Class IV.....	12,290 88	9,912 40	2,278 48	100 00	.....	.....
Class V.....	1,146 00	1,146 00	.....	.....	.....	.....
State.....	\$108,767 90	\$53,637 32	\$15,560 92	\$9,448 60	\$14,493 28	\$15,627 78
COUNTY						
CLASS I						
1. Erie.....	\$17,166 20	\$6,711 30	.....	.....	.....	\$10,454 90
2. Monroe.....	13,878 62	3,993 86	\$4,951 02	\$4,933 74	.....	.....
3. Westchester.....	7,274 64	3,720 72	.....	.....	.....	3,553 92
Totals.....	\$38,319 46	\$14,425 88	\$4,951 02	\$4,933 74	.....	\$14,008 82
Averages.....	12,773 15	4,808 63	4,951 02	4,933 74	.....	7,004 41
CLASS II						
1. Onondaga.....	\$9,056 70	\$3,709 78	\$5,346 92	.....	.....	.....
2. Albany.....	3,702 25	3,702 25	.....	.....	.....	.....
3. Oneida.....	9,737 04	1,409 13	.....	\$2,914 06	\$5,413 85	.....
4. Rensselaer.....	2,547 91	2,547 91	.....	.....	.....	.....
Totals.....	\$25,043 90	\$11,369 07	\$5,346 92	\$2,914 06	\$5,413 85	.....
Averages.....	6,260 97	2,842 76	5,346 92	2,914 06	5,413 85	.....
CLASS III						
1. Orange.....	\$1,725 15	\$1,725 15	.....	.....	.....	.....
3. Suffolk.....	2,627 98	2,627 98	.....	.....	.....	.....
4. Niagara.....	1,244 73	1,244 73	.....	.....	.....	.....
5. Ulster.....	1,731 89	1,731 89	.....	.....	.....	.....
6. St. Lawrence.....	500 00	500 00	.....	.....	.....	.....
7. Schenectady.....	6,415 71	2,236 67	\$1,359 28	\$1,200 80	.....	\$1,618 96
9. Nassau.....	12,139 45	3,060 02	.....	.....	\$9,079 43	.....
10. Steuben.....	2,575 22	950 00	1,625 22	.....	.....	.....
12. Broome.....	658 88	658 88	.....	.....	.....	.....
13. Oswego.....	1,200 00	1,200 00	.....	.....	.....	.....
14. Cayuga.....	1,148 65	848 65	.....	300 00	.....	.....
Totals.....	\$31,967 66	\$16,783 97	\$2,984 50	\$1,500 80	\$9,079 43	\$1,618 96
Averages.....	10,655 89	1,525 81	1,492 25	750 40	9,079 43	1,618 96

Table 9 — The Board of Supervisors

OFFICERS OF CERTAIN COUNTIES PERFORMING DUTIES ELSEWHERE
PERFORMED BY THE BOARD OF SUPERVISORS OR ITS EMPLOYEES —
concluded

COUNTY	Total	County attorney	Purchasing agent	Superintendent of buildings	County comptroller	County auditor
CLASS IV						
1. Saratoga.....	\$504 02	\$504 02				
2. Montgomery.....	550 38	550 38				
3. Herkimer.....	3,227 34	948 86	\$2,278 48			
4. Chemung.....	2,051 86	2,051 86				
5. Ontario.....	1,085 00	1,085 00				
7. Clinton.....	746 28	746 28				
10. Rockland.....	1,630 32	1,630 32				
14. Columbia.....	100 00			\$100 00		
16. Madison.....	773 10	773 10				
21. Warren.....	1,392 58	1,392 58				
22. Cortland.....	230 00	230 00				
Totals.....	\$12,290 88	\$9,912 40	\$2,278 48	\$100 00		
Averages.....	1,117 35	991 24	2,278 48	100 00		
CLASS V						
1. Sullivan.....	\$146 00	\$146 00				
2. Essex.....	1,000 00	1,000 00				
Totals.....	\$1,146 00	\$1,146 00				
Averages.....	573 00	573 00				

TABLE 10 — The Board of Supervisors

CHARACTER OF WORK — NET COST OF GENERAL GOVERNMENT

Purpose of table:

This table is a comparative statement by totals and by units of the expenditures of the year 1914 for that part of county government solely¹ under the control of the board of supervisors—the part for which that board determines the amount to be expended and the manner of expenditure; over the expenditure of which it extends its supervisory powers; and for which expenditures payment can be made only upon its authorization.

Net cost of general government:

This item is taken from Table 21 following. It includes all expenditures for maintenance including salaries, of legislative, administrative and judicial offices, caring for criminals and dependants, maintaining buildings and highways, interest on administrative loans, and all other expenditures required in the conduct of the general government of the county, less the revenues arising for the exercise of governmental functions (see Table 21).

The expenditures excluded from this item are:

1. Payments for construction of new buildings and highways, including interest on construction loans (see Table 27).
2. Payments on indebtedness (see Table 31).
3. Contributions to the government of other municipal subdivisions and to the State (see Table 34).

Payments from district and State funds:

Armories are at present maintained by funds from the military district. The county treasurer is not only the custodian of these funds but through his control of purchases is responsible for the proper application thereof.

During a part of the year reported the armories were maintained at the expense of the county and all expenditures for the year are treated for convenience as a part of the cost of general government.

The portion paid from State funds is here deducted.

¹ With a few minor and unimportant exceptions.

State and county highways are maintained from funds supplied by villages (through contribution from village revenues derived from taxation), towns (through taxation) and the State (through contributions).

All expenditures are treated as a part of the cost of general government. The part paid from State funds is here deducted.

Net cost to county:

The amount remaining after these deductions is the amount which must be met from moneys raised by tax from the taxpayers of the county.

Per capita cost:

This amount is determined by dividing the total cost by the population. It shows the average cost to each inhabitant of the county of the general or administrative government of 1914.

Cost per \$1,000 valuation:

This amount is determined by dividing the total cost by the valuation of the county as fixed by the State Board of tax commissioners. These valuations are deemed by that board to be 85.80% of the true value of the property in each case. Hence to find the cost for \$1,000 of true valuation the amount given should be divided by 85.80%. For comparative purposes such computation would not increase the value of this table.

Fairness for comparative purposes:

The table fairly shows these comparative costs.

Effect of density of population and wealth on cost of government:

The population per square mile and the per capita valuation are shown to enable the reader to give such weight as he deems proper to these elements which evidently directly affect the cost of government.

Comments on per capita cost and cost per \$1,000 valuation:

For comments on these items see Table 3.

Table 10 — The Board

CHARACTER OF WORK — NET AND PER

EXCLUDES: TAX EXPENSES, CONTRIBUTIONS, CONSTRUCTION OF NEW BUILD

	Net cost of general government ¹	PAID FROM DISTRICT AND STATE FUNDS			Net cost to counties
		Main- tenance of armories	Maintenance of highways	Total	
Class I.....	\$3,856,811 12	\$165,619 60	\$478,295 57	\$643,915 17	\$3,212,895 95
Class II.....	2,814,128 75	166,918 36	574,722 44	741,640 80	2,072,487 95
Class III.....	4,402,492 95	104,546 14	1,102,567 92	1,207,114 06	3,195,378 89
Class IV.....	3,332,570 55	88,348 74	966,713 57	1,055,062 31	2,277,508 24
Class V.....	994,589 12	10,667 47	243,285 30	253,952 77	740,636 35
State.....	\$15,400,592 49	\$536,100 31	\$3,365,584 80	\$3,901,685 11	\$11,498,907 38
COUNTIES					
1. Erie.....	\$1,612,958 76	\$96,034 23	\$216,712 36	\$312,746 59	\$1,300,212 17
2. Monroe.....	889,391 28	33,408 50	124,386 35	157,794 85	731,596 43
3. Westchester...	1,354,461 08	36,176 87	137,196 86	173,373 73	1,181,087 35
Totals.....	\$3,856,811 12	\$165,619 60	\$478,295 57	\$643,915 17	\$3,212,895 95
Averages.....	1,285,603 71	55,206 53	159,431 86	214,638 39	1,070,965 32
CLASS					
1. Onondaga.....	\$843,696 73	\$77,087 84	\$120,893 66	\$197,981 50	\$645,715 23
2. Albany.....	843,275 42	34,412 00	210,430 09	244,842 09	598,433 33
3. Oneida.....	633,696 73	30,495 91	7 134,495 36	164,991 27	468,705 46
4. Rensselaer.....	493,459 87	24,922 61	108,903 33	133,825 94	359,633 93
Totals.....	\$2,814,128 75	\$166,918 36	\$574,722 44	\$741,640 80	\$2,072,487 95
Averages.....	703,532 19	46,729 59	143,680 61	185,410 20	518,121 48
CLASS					
1. Orange.....	\$420,529 72	\$14,244 06	\$165,829 89	\$180,073 95	\$240,455 77
2. Chautauqua...	147,934 57	9,558 67	10,265 22	19,823 89	128,110 68
3. Suffolk.....	291,434 39	.....	65,878 34	65,878 34	225,556 05
4. Niagara.....	238,469 38	6,250 99	44,110 22	50,361 21	188,108 17
5. Ulster.....	264,316 96	* 5,377 38	96,227 35	101,604 73	162,712 23
6. St. Lawrence..	190,332 69	7,295 57	94,305 68	101,601 25	88,731 44
7. Schenectady...	307,045 20	4,392 58	89,868 04	94,260 62	212,784 58
8. Dutchess.....	257,106 28	8,023 93	73,645 84	81,669 77	175,436 51
9. Nassau.....	975,578 65	.....	45,527 05	45,527 05	* 930,051 60
10. Steuben.....	210,760 55	5,916 46	68,444 31	74,360 77	136,399 78
11. Jefferson.....	282,898 89	8,357 13	147,239 50	155,596 63	127,302 26
12. Broome.....	265,945 09	19,275 83	70,717 23	89,993 06	175,952 03
13. Oswego.....	233,180 29	.....	49,517 41	49,517 41	183,662 88
14. Cayuga.....	185,011 25	8,688 45	53,913 72	62,600 17	122,411 08
15. Cattaraugus...	131,949 04	7,167 09	27,078 12	34,245 21	97,703 83
Totals.....	\$4,402,492 95	\$104,546 14	\$1,102,567 92	\$1,207,114 06	\$3,195,378 89
Averages.....	293,499 53	8,712 18	73,504 53	80,474 27	213,025 26

¹ From Table 21.² From Table 1.³ Net cost divided by population.⁴ From Table 4.⁵ Net cost divided by equalized valuation.

of Supervisors

UNIT COSTS OF GENERAL GOVERNMENT —

INGS AND HIGHWAYS, PAYMENTS ON DEBT AND CONSTRUCTION INTEREST

POPULATION ²		Per capita cost ³	EQUALIZED VALUATION		Net cost per \$1,000 valuation ⁵	Number of supervisors	
Total	Per square mile		Total ⁴	Per capita ²			
1,095,252	489	\$2 93	\$1,143,586,249	\$1,044	\$2 81	6 44	I
650,397	200	3 18	503,009,792	773	4 12	6 39	II
1,297,143	80	2 46	1,021,982,395	788	3 12	6 29	III
989,595	55	2 30	624,069,574	634	3 65	6 19	IV
314,344	31	2 35	205,994,568	655	3 60	6 12	V
4,346,731	86	\$2 64	\$3,498,639,578	\$805	\$3 28	23	State

I

528,985	494	\$2 45	\$442,704,449	\$836	\$2 93	54	1
283,212	415	2 58	286,436,133	1011	2 55	41	2
283,055	585	4 17	414,445,667	1464	2 85	38	3
1,095,252	.....	.....	\$1,143,586,249	.....	.....	133	
365,084	489	\$2 93	381,195,416	\$1,044	\$2 81	44	

II

200,298	246	\$3 22	\$193,117,271	\$964	\$3 34	38	1
173,666	337	3 41	132,947,413	765	4 50	38	2
154,157	127	3 03	91,538,591	593	5 12	48	3
122,276	177	2 91	85,403,517	698	4 21	34	4
650,397	.....	.....	\$503,006,792	.....	.....	158	
162,599	200	\$3 18	125,751,698	\$773	\$4 12	39	

III

116,001	138	\$2 07	\$72,698,306	\$627	\$3 30	34	1
105,126	95	1 21	68,074,381	647	1 88	30	2
96,138	80	2 34	127,800,707	1,329	1 76	10	3
92,036	165	2 04	90,169,715	979	2 08	38	4
91,769	76	1 77	37,123,157	400	4 38	33	5
89,005	30	99	51,674,184	580	1 71	36	6
88,235	399	2 41	68,184,121	765	3 12	18	7
87,661	108	2 00	71,461,673	814	2 45	27	8
83,930	286	11 08	159,590,332	1,901	5 82	3	9
83,362	58	1 63	50,659,737	608	2 69	38	10
80,382	43	3 28	51,067,566	635	2 49	34	11
78,809	111	2 23	51,351,766	651	3 42	29	12
71,664	69	2 56	35,095,438	489	5 23	32	13
67,106	88	1 82	48,024,011	715	2 54	33	14
65,919	49	1 48	39,007,301	591	2 50	42	15
1,297,143	.....	.....	\$1,021,982,395	.....	.....	437	
86,476	80	\$2 46	68,132,160	\$788	\$3 12	29	

⁶ Average for class.⁷ Includes highway maintenance, towns and villages.⁸ Includes payments from county funds.⁹ \$704,708.71 " Repair and maintenance of county roads."

Table 10 — The Board

CHARACTER OF WORK — NET AND PER

EXCLUDES: TAX EXPENSES, CONTRIBUTIONS, CONSTRUCTION OF NEW BUILDINGS

COUNTY	Net cost of general government ¹	PAID FROM DISTRICT AND STATE FUNDS			Net cost to county
		Maintenance of armories	Maintenance of highways	Total	
CLASS					
1. Saratoga.....	\$269,065 77	\$8,993 45	\$89,435 97	\$98,429 42	\$161,636 35
2. Montgomery..	195,743 67	10,085 17	⁶ 64,565 67	74,650 84	121,092 83
3. Herkimer.....	252,240 95	7,398 00	113,294 32	120,692 32	131,548 63
4. Chemung.....	171,158 47	7,944 94	26,916 41	34,861 35	136,297 12
5. Ontario.....	183,657 17	8,077 22	37,921 87	45,999 09	137,658 08
6. Wayne.....	91,963 47	.....	23,076 85	23,076 85	68,886 62
7. Clinton.....	149,655 64	.....	56,162 38	56,162 38	93,493 26
8. Washington..	137,778 67	4,601 00	⁶ 22,759 04	27,360 04	110,418 63
9. Otsego.....	183,009 41	7,504 52	71,621 03	77,225 55	105,783 86
10. Rockland.....	174,002 84	.....	23,188 50	23,188 50	150,814 34
11. Franklin.....	160,151 09	2,557 10	58,208 71	60,765 81	99,385 28
12. Delaware.....	97,051 73	6,382 20	17,949 29	24,331 49	72,720 24
13. Fulton.....	156,013 10	10,202 69	⁶ 60,649 40	70,852 09	85,161 01
14. Columbia.....	178,492 42	5,157 75	38,955 92	44,113 67	134,378 75
15. Allegany.....	102,380 81	.....	26,789 08	26,789 08	75,591 73
16. Madison.....	127,685 90	.....	12,128 80	12,128 80	115,557 10
17. Livingston..	116,618 37	.....	21,332 45	21,332 45	95,285 92
18. Genesee.....	106,483 91	.....	15,229 94	15,229 94	91,253 97
19. Chenango.....	140,465 20	.....	66,187 33	66,187 33	74,277 87
20. Tompkins.....	114,101 92	.....	49,415 69	49,415 69	64,686 23
21. Warren.....	151,988 40	11,344 70	37,112 26	48,456 96	103,531 44
22. Cortland.....	81,851 64	.....	33,812 66	33,812 66	48,048 98
Totals.....	\$3,332,570 55	\$88,348 74	\$966,713 57	\$1,055,062 31	\$2,277,508 24
Averages.....	151,480 48	7,362 39	43,941 52	47,957 38	103,523 10
CLASS					
1. Sullivan.....	\$104,111 49	.....	\$26,268 78	\$26,268 78	\$77,842 71
2. Essex.....	117,653 80	.....	22,847 97	22,847 97	94,805 83
3. Orleans.....	127,297 33	\$5,603 83	41,891 38	47,495 21	79,802 12
4. Wyoming.....	58,247 69	.....	4,766 18	4,766 18	53,481 51
5. Greene.....	116,658 46	5,063 64	25,964 89	31,028 53	85,629 93
6. Seneca.....	65,378 88	.....	11,382 39	11,382 39	53,996 49
7. Tioga.....	77,805 79	.....	20,640 67	20,640 67	57,165 12
8. Lewis.....	69,567 47	.....	20,192 81	20,192 81	49,374 66
9. Schoharie.....	49,987 67	.....	⁶ 8,890 72	8,890 72	41,096 95
10. Yates.....	34,799 14	.....	3,872 53	3,872 53	30,926 61
11. Putnam.....	72,960 09	.....	⁶ 21,120 78	21,120 78	51,839 31
12. Schuyler.....	31,455 92	.....	4,925 00	4,925 00	26,530 92
13. Hamilton.....	68,665 39	.....	30,521 20	30,521 20	38,144 19
Totals.....	\$994,589 12	\$10,667 47	\$243,285 30	\$253,952 77	\$740,636 35
Averages.....	76,596 85	5,333 73	18,714 25	19,530 21	56,972 02

¹ From Table 21.² From Table 1.³ Net cost divided by population.⁴ From Table 4.

of Supervisors

UNIT COSTS OF GENERAL GOVERNMENT

AND HIGHWAYS, PAYMENTS ON DEBT AND CONSTRUCTION INTEREST—concluded

POPULATION ²		Per capita cost ²	EQUALIZED VALUATION		Net cost per \$1,000 valuation ⁵	Number of supervisors
Total	Per square mile		Total ⁴	Per capita ³		
IV						
61,917	71	\$2 61	\$33,077,136	\$534	\$488	20 1
57,567	163	2 10	34,397,926	596	352	18 2
56,356	32	2 33	41,667,393	739	313	22 3
54,662	134	2 49	38,312,663	697	356	23 4
52,286	82	2 63	42,877,818	820	318	21 5
50,179	80	1 37	33,246,744	662	207	15 6
48,230	44	1 93	17,208,870	356	543	16 7
47,778	56	2 31	23,021,442	482	479	17 8
47,216	45	2 24	27,724,886	587	381	27 9
46,873	225	3 22	46,440,839	990	324	5 10
45,717	26	2 17	18,270,917	399	544	19 11
45,575	29	1 59	23,620,771	518	307	19 12
44,534	82	1 91	20,986,374	471	405	20 13
43,658	63	3 08	29,258,244	670	459	23 14
41,412	40	1 82	25,208,465	608	299	29 15
39,289	58	2 93	23,060,775	587	500	19 16
38,037	57	2 50	32,132,076	844	296	17 17
37,615	74	2 42	32,596,992	866	279	13 18
35,575	39	2 08	19,640,539	552	378	21 19
33,647	66	1 92	22,943,949	681	281	14 20
32,223	33	3 21	20,054,833	622	516	16 21
29,249	60	1 64	18,319,922	626	262	21 22
989,595	.....	.....	\$624,069,574	.....	.....	415
44,981	55	\$2 30	28,366,799	\$634	\$365	19
V						
33,808	31	\$2 32	\$13,606,822	\$402	\$572	15 1
33,458	17	2 83	20,479,525	612	463	18 2
32,000	79	2 49	27,305,972	853	292	10 3
31,880	54	1 61	22,456,067	704	229	16 4
30,214	44	2 85	15,855,452	524	543	14 5
26,972	64	2 00	18,712,291	693	288	10 6
25,624	47	2 32	15,179,815	592	391	9 7
24,849	19	1 54	13,421,541	540	284	19 8
23,855	35	1 72	12,709,167	532	323	16 9
18,642	58	1 70	14,262,547	765	216	9 10
14,665	62	3 53	16,921,383	1,153	306	6 11
14,004	39	1 89	9,004,284	642	295	8 12
4,373	2	8 71	6,079,702	1,390	627	9 13
314,344	.....	.....	\$205,994,568	.....	.....	159
25,719	31	\$2 35	15,845,731	\$655	\$360	12

⁵ Net cost divided by equalized valuation.⁶ Includes highway maintenance, towns and villages.⁷ Includes payments from county funds.

TABLE II

CHARACTER OF THE WORK OF THE BOARD OF SUPERVISORS —
RESULTS OF COUNTY FINANCING OF 1914 UPON TAX AND
REVENUE FUNDS

Cash balance of all funds:

The amounts inserted in this column show the increase or decrease in the cash of the county treasurer's office in transactions relative to county government for the fiscal year 1914 (see Table 14). The purpose of the computation of this table is to show the portion of this cash increase or decrease which is applicable only to specific purposes (col. 1-8) and the portion which has been added to or deducted from the general purpose funds of the county.

State highway fund:

Contributions are made by the State to the maintenance of the state and county highways within the county. The county treasurer merely acts as the depository, drafts being drawn upon the amounts deposited by the state highway commission. The moneys thus deposited with him are applicable only to the maintenance of such highways. The amounts inserted under this head are determined by finding the difference between the amount paid out for such maintenance during the year and the amount deposited with the county treasurer for such purpose.

Military district funds:

At the present time (see Table 10) the armories of the several counties are maintained by the military district. The moneys are collected by tax from the several counties composing the district and paid to the State and by the State deposited with the county treasurer. Payments for the maintenance of the armories are made by the county treasurers under the provisions of the military law.

The moneys so deposited are applicable only for such maintenance of armories and are in no part applicable to general county purposes.

The amounts inserted under this head are determined by finding the difference between the amount so deposited and the amount paid for the maintenance of armories.

County funds — cash balances:

Computations from preceding columns give the increase or decrease in cash for the year for funds raised within the county and applicable to county purposes.

Gain to cash from loans and building bonds:

Moneys derived from the sale of building bonds are applicable only to the purposes for which the bonds were authorized. They are not applicable to general county purposes. As explained in the description of Table 12, there should be no balance from tax loans. Any balance from such loans represents improper and illegal procedure.

Gain to cash from highway loans and bonds:

The moneys derived from highway loans are applicable only to the construction of county highways or to the payment of temporary loans issued for such construction.

The moneys derived from temporary loans for highways are applicable only to the construction of such county highways.

None of the moneys derived from the four last named sources are properly applicable to general purposes of the county.

Tax and revenue funds — cash balances:

Computations from the four preceding columns give the amount inserted in this head. These amounts show the results of the year's business upon the moneys of the county applicable to general purposes.

Comments:

It is evident that the boards of supervisors at their annual session cannot be expected to foresee with absolute accuracy the amount of money which will be required for the government of county for the succeeding year. Even with the best of foresight, some increase or decrease in the cash applicable to general purposes would be shown.

It may further happen that a county at the close of any fiscal year finds itself with a large cash balance and the board of supervisors may intentionally take this into consideration in making their tax levy. Such condition would result in showing a decrease in the cash balance from the year's transactions.

But after making all allowances for such conditions it must be evident that in some counties of the State the balance shown in the

last column indicates a lack of care on the part of some boards of supervisors in making provision through its tax levy for the support of the government.

Temporary loan to supply deficiencies:

A large decrease in the cash balance for the year with no gain to cash from tax loans simply indicates that the board has applied a part of the cash remaining on hand at the end of the preceding year to the business of the current year.

But if a board fails to levy sufficient taxes for the expenses of the coming year, and the county thus has insufficient funds to carry it through the business of such year, resort is almost invariably made to illegal and unauthorized loans, the increase from which appears in Table 12.

Comments on specific counties:

The increase in cash in Monroe county appears to be due to the fact that the taxes collected from this county were in excess of the actual amount required.

In Westchester county the cost of general government was	\$1,354,461 08
The net revenue from taxes	1,074,154 40
	<hr/>
Decrease in cash from this source	\$280,306 68
The net excess of contributions by county over contributions received by county which should have been provided for by taxation	135,371 09
	<hr/>
Total	\$415,677 77
The county paid upon its bonded debt, which should have been provided for by the tax receipts	82,230 00
	<hr/>
Total	\$497,907 77
The county paid for interest on outstanding bonds and loans about	240,000 00
	<hr/>
	\$737,907 77
Net deficiency of general funds as shown by this table	641,940 80
	<hr/> <hr/>

The discrepancy appears to be due to the fact that a part of the expenses for general government (highway and armory maintenance) were paid from contributions, while it is evident that a large amount derived from the proceeds of the sale of bonds has been applied to the expenditures for current government.

Niagara, Schenectady, Nassau and Wyoming have borrowed large sums on loans classed as "tax loans" for purposes of constructing buildings or county roads, for which loans there seems to be no authority in law.

Hamilton county was obliged to make temporary tax loans for the maintenance of its government on account of the failure of the State to pay the taxes on State lands in this county.

Table II — The Board
CHARACTER OF WORK — RESULTS OF COUNTY FINANCING

	CASH BALANCES OF ALL FUNDS ¹		STATE HIGHWAY FUNDS CASH BALANCES ²		MILITARY DISTRICT FUNDS. CASH BALANCES ³	
	Increased	Decreased	Increased	Decreased	Increased	De-creased
Class I.....	\$143,405 45	\$211,717 87		\$158,346 00	\$134,882 96	
Class II.....	266,488 75	112,299 37		224,275 26	76,309 77	
Class III.....	77,616 58	559,075 84		430,404 02	86,804 29	
Class IV.....	67,830 24	490,619 44	\$16,772 33	388,821 89	46,871 11	
Class V.....	96,031 07	91,908 47	18,152 21	92,874 67	12,647 37	
Totals.....	\$651,372 09	\$1,465,020 99	\$34,924 54	\$1,294,811 84	\$357,515 50	
Net.....		814,248 90		1,259,887 30	357,515 50	
COUNTY						
CLASS						
1. Erie.....		\$2,659 72		\$90,118 51	\$69,867 53	
2. Monroe.....	\$143,405 45			30,530 63	43,584 93	
3. Westchester.....		209,058 15		37,696 86	21,430 50	
Totals.....	\$143,405 45	\$211,717 87		\$158,346 00	\$134,882 96	
Net.....		68,312 42		158,346 00	134,882 96	
CLASS						
1. Onondaga.....	\$62,957 83			\$55,014 88	\$25,209 21	
2. Albany.....	203,530 92			73,744 85	29,032 00	
3. Oneida.....		\$56,386 46		65,597 26	14,443 97	
4. Rensselaer.....		55,912 91		29,918 27	7,624 59	
Totals.....	\$266,488 75	\$112,299 37		\$224,275 26	\$76,309 77	
Net.....	154,189 38			224,275 26	76,309 77	
CLASS						
1. Orange.....		\$79,236 85		\$84,269 89	\$11,029 68	
2. Chautauqua.....	\$2,523 81			2,665 22	5,465 89	
3. Suffolk.....		27,399 45		39,708 34		
4. Niagara.....		71,944 08		19,021 55	4,412 49	
5. Ulster.....		33,381 05		42,842 25	3,669 12	
6. St. Lawrence.....		32,152 18		40,460 68	5,379 93	
7. Schenectady.....	38,248 74			31,003 04	6,189 41	
8. Dutchess.....		20,657 66		19,535 84	2,962 76	
9. Nassau.....		168,954 04		17,772 05		
10. Steuben.....		42,262 55		27,356 89	5,089 48	
11. Jefferson.....		54,934 82		45,854 50	8,596 57	
12. Broome.....		28,151 16		32,309 52	11,306 83	
13. Oswego.....	22,102 14			5,652 41	8,441 02	
14. Cayuga.....	13,913 00			16,178 72	8,579 02	
15. Cattaraugus.....	828 89			5,863 12	5,682 09	
Totals.....	\$77,616 58	\$559,073 84		\$430,494 02	\$86,804 29	
Net.....		481,459 26		430,494 02	86,804 29	

¹ As shown by reports of county treasurers. See Table 14. Does not include special trust fund balances. See description of Table 41.

² Receipts from State for highway maintenance less expenditures therefrom.

³ Receipts from State treasurer for maintenance of armories less expenditures therefrom.

⁴ From Table 12.

of Supervisors
OF 1914 UPON THE TAX AND REVENUE FUNDS

COUNTY FUNDS. CASH BALANCES		Gain to cash from tax loans and building bonds ⁴	Gain to cash from highway bonds and loans ⁵	TAX AND REVENUE FUNDS. CASH BALANCES		
Increased	Decreased			Increased ⁶	Decreased ⁷	
\$147,942 41	\$192,791 79	\$33,157 95	\$417,246 17	\$146,686 58	\$641,940 08	I
341,007 27	38,852 40	260,842 95	5,013 86	86,514 21	50,216 15	II
125,928 06	263,697 59	531,737 20	3,025 00	51,936 90	724,468 63	III
115,030 86	212,641 61	43,245 12	49,060 90	50,186 65	240,103 42	IV
142,969 75	76,772 06	211,817 48	.....	10,739 85	156,359 64	V
\$872,878 35	\$784,755 45	\$1,080,800 70	\$474,345 93	\$346,064 19	\$1,813,087 92	
88,122 90	.....	1,080,800 70	474,345 93	.....	1,467,023 73	
I						
\$17,591 26	.....	\$1,255 83	.....	\$16,335 43	.....	1
130,351 15	.....	.....	.....	130,351 15	.....	2
.....	\$192,791 79	31,902 12	\$417,246 17	.....	\$641,940 08	3
\$147,942 41	\$192,791 79	\$33,157 95	\$417,246 17	\$146,686 58	\$641,940 08	
.....	44,849 38	33,157 95	417,246 17	.....	495,253 50	
II						
\$92,763 50	.....	\$6,249 29	.....	\$86,514 21	.....	1
248,243 77	.....	247,827 18	\$5,013 86	.....	\$4,597 27	2
.....	\$5,233 17	.....	.....	.....	5,233 17	3
.....	33,619 23	6,766 48	.....	.....	40,385 71	4
\$341,007 27	\$38,852 40	\$260,842 95	\$5,013 86	\$86,514 21	\$50,216 15	
302,154 87	.....	260,842 95	5,013 86	36,298 06	.....
III						
.....	\$5,996 64	.....	.....	.....	\$5,996 64	1
.....	276 86	.....	.....	.....	276 86	2
\$12,308 89	.....	\$4,975 22	\$3,025 00	\$4,308 67	.....	3
.....	57,335 02	49,918 00	.....	.....	⁸ 107,253 02	4
5,792 08	.....	.....	.....	5,792 08	.....	5
2,928 57	.....	7,177 57	.....	.....	4,249 00	6
63,062 37	.....	99,044 29	.....	.....	35,981 92	7
.....	4,086 58	422 00	.....	.....	4,508 58	8
.....	151,181 99	365,200 12	.....	.....	516,382 11	9
.....	19,995 14	.....	.....	.....	19,995 14	10
.....	17,676 89	.....	.....	.....	17,676 89	11
.....	7,148 47	5,000 00	.....	.....	12,148 47	12
19,313 53	.....	.....	.....	19,313 53	.....	13
21,512 70	.....	.....	.....	21,512 70	.....	14
1,009 92	.....	.....	.....	1,009 92	.....	15
\$125,928 06	\$263,697 59	\$531,737 20	\$3,025 00	\$51,936 90	\$724,468 63	
.....	137,769 53	531,737 20	3,025 00	.....	672,531 73	

⁵ From Table 13.
⁶ Surplus to tax and revenue funds from year's business.
⁷ Deficiency in tax and revenue receipts of the year.
⁸ \$143,752.77 expended from general funds for new buildings.

Table II — The Board

CHARACTER OF WORK — RESULTS OF COUNTY FINANCING

	CASH BALANCES OF ALL FUNDS ¹		STATE HIGHWAY FUNDS CASH BALANCES ²		MILITARY DISTRICT FUNDS, CASH BALANCES ³	
	Increased	Decreased	Increased	Decreased	Increased	De-creased
						CLASS
1. Saratoga.....		\$6,915 13		\$40,955 97	\$5,041 51	
2. Montgomery.....		88,236 60		36,405 87	4,875 61	
3. Herkimer.....		66,774 28		73,504 32	1,335 65	
4. Chemung.....		20,749 97		14,133 88	7,151 79	
5. Ontario.....		31,991 68		11,036 87	5,998 64	
6. Wayne.....	\$11,554 26			4,116 85		
7. Clinton.....		48,560 35		38,127 38		
8. Washington.....		14,328 01		18,344 04	5,012 68	
9. Otsego.....		40,537 73		38,716 03	4,818 52	
10. Rockland.....	1,715 18		\$16,772 33			
11. Franklin.....		71,911 39		25,922 08	2,948 04	
12. Delaware.....	9,294 54			4,725 51	1,684 16	
13. Fulton.....		2,313 99		1,214 40	971 95	
14. Columbia.....		16,911 51		13,390 99	3,924 67	
15. Allegany.....	2,696 39			5,491 79		
16. Madison.....	37,796 71			18 80		
17. Livingston.....		3,444 10		4,247 45		
18. Genesee.....	4,773 16			1,049 94		
19. Chenango.....		33,420 49		29,112 33		
20. Tompkins.....		2,807 13		2,147 69		
21. Warren.....		26,958 24		19,052 26	3,107 89	
22. Cortland.....		14,758 84		7,107 44		
Totals.....	\$67,830 24	\$190,619 44	\$16,772 33	\$388,821 89	\$46,871 11	
Net.....		422,789 20		372,049 56	46,871 11	
						CLASS
1. Sullivan.....		\$2,947 38		\$10,443 78		
2. Essex.....		3,222 24	\$12,287 03			
3. Orleans.....		40,163 65		28,361 38	\$5,696 05	
4. Wyoming.....	\$4,192 91			347 86		
5. Greene.....		9,272 68		1,964 89	6,951 32	
6. Seneca.....	77,576 09			5,172 39		
7. Tioga.....		5,943 57		10,075 67		
8. Lewis.....		16,997 76	4,167 19			
9. Schoharie.....	5,535 48			670 72		
10. Yates.....	3,834 35		1,697 99			
11. Putnam.....		13,361 19		5,020 78		
12. Schuyler.....	1,966 39			2,505 00		
13. Hamilton.....	2,925 85			28,312 20		
Totals.....	\$96,031 07	\$91,908 47	\$18,152 21	\$92,874 67	\$12,647 37	
Net.....	4,122 60			74,722 46	12,647 37	

¹ As shown by reports of county treasurers. See Table 14.

² Receipts from State for highway maintenance less expenditures therefrom.

³ Receipts from State treasurer for maintenance of armories less expenditures therefrom.

⁴ From Table 12.

of Supervisors

OF 1914 UPON THE TAX AND REVENUE FUNDS — *concluded*

COUNTY FUNDS, CASH BALANCES		Gain to cash from tax loans and building bonds ⁴	Gain to cash from highway bonds and loans ⁵	TAX AND REVENUE FUNDS, CASH BALANCES		
Increased	Decreased			Increased ⁶	Decreased ⁷	
IV						
\$28,999 33		\$907 64	\$49,060 90		\$20,969 21	1
	\$56,706 34				\$56,706 34	2
5,394 39				\$5,394 39		3
	13,767 88	2,808 79			16,576 67	4
	26,953 45				26,953 45	5
15,671 11				15,671 11		6
	10,432 97				10,432 97	7
	996 65				996 65	8
	6,640 22				6,640 22	9
	15,057 15				15,057 15	10
	48,937 35				48,937 35	11
12,335 89				12,335 89		12
	2,071 54	3,683 81			5,755 35	13
	7,445 19				7,445 19	14
8,188 18				8,188 18		15
37,815 51		35,844 88		1,970 63		16
	803 35			803 35		17
5,823 10				5,823 10		18
	4,308 16				4,308 16	19
	659 44				659 44	20
	11,013 87				11,013 87	21
	7,651 40				7,651 40	22
\$115,030 86	\$212,641 61	\$43,245 12	\$49,060 90	\$50,186 65	\$240,103 42	
	97,610 75	43,245 12	49,060 90		189,916 77	
V						
\$7,496 40		\$14,000 00			\$6,503 60	1
	\$15,509 27				15,509 27	2
	17,498 32				17,498 32	3
4,540 77		10,000 00			5,459 23	4
	14,259 11				14,259 11	5
82,748 48		87,967 48			5,219 00	6
4,132 10				\$4,132 10		7
	21,164 95				21,164 95	8
6,206 20		9,850 00			3,643 80	9
2,136 36				2,136 36		10
	8,340 41				8,340 41	11
4,471 39				4,471 39		12
31,238 05		90,000 00			58,761 95	13
\$142,969 75	\$76,772 06	\$211,817 48		\$10,739 85	\$156,359 64	
66,197 69		211,817 48			145,619 79	

⁴ From Table 13.⁵ Surplus to tax and revenue funds from year's business.⁷ Deficiency in tax and revenue receipts of the year.⁸ \$56,940.01 expended for construction of buildings from general funds.



TABLE 12

GAIN TO CASH FROM TEMPORARY TAX LOANS — UNEXPENDED CASH
FROM PROCEEDS OF BUILDING BONDS

Authority to make temporary loans for general purposes (tax loans):

Counties are prohibited by section 5 of the General Municipal Law from borrowing money "on temporary loan, except in anticipation of the taxes of the current year and for purposes for which such taxes are levied."

Taxes are levied during November or December, but the collectors do not make payment to the county treasurer until subsequent to February 1st. The statute permits temporary tax loans during the intervening period.

The same section provides that "such loans shall always be made payable within eight months."

The gains to cash from tax loans shown by this table indicate the issue of wholly unauthorized loans — a practice until recently quite universal in counties of the State.

Purpose of table:

This portion of the table shows the gain to cash from these unauthorized loans.

Proceeds of building bonds not available for general county purposes:

Where bonds are issued for the construction of buildings, the moneys derived therefrom must be kept intact for the purpose of their issue. Such moneys are not available for general county purposes.

Purpose of table:

The purpose of this portion of the table is to show the amount of cash derived during the year from bond issues and held by the treasurers of the several counties indicated for such specific purposes.

Table

RECEIPTS FROM TEMPORARY TAX LOANS IN EXCESS OF LOANS

	Total gain to cash	Negotiated
CLASS		
1. Erie	\$1,255 83	\$34,111 97
3. Westchester.....	31,902 12	1,023,623 83
Totals	\$33,157 95	\$1,057,735 80
CLASS		
1. Onondaga.....	\$6,249 29	\$350,000 00
2. Albany.....	247,827 18	167,959 00
4. Rensselaer.....	6,766 48	200,295 36
Totals	\$260,842 95	\$718,254 36
CLASS		
3. Suffolk.....	\$4,975 22	.....
4. Niagara.....	49,918 00	\$53,500 15
6. St. Lawrence.....	7,177 57	.....
7. Schenectady.....	99,044 29	180,030 00
8. Dutchess.....	422 00	22,801 48
9. Nassau.....	365,200 12	213,365 06
12. Broome.....	5,000 00	5,000 00
Totals	\$531,737 20	\$474,696 69
CLASS		
1. Saratoga.....	\$907 64	.....
4. Chemung.....	2,808 79	.....
13. Fulton.....	3,683 81	\$3,000 00
16. Madison.....	35,844 88	.....
Totals	\$43,245 12	\$3,000 00
CLASS		
1. Sullivan.....	\$14,000 00	\$34,000 00
4. Wyoming.....	10,000 00	10,000 00
6. Seneca.....	87,967 48	.....
9. Schoharie.....	9,850 00	.....
13. Hamilton.....	90,000 00	90,000 00
Totals	\$211,817 48	\$134,000 00
State.....	\$1,080,800 70	\$2,387,686 85

¹ Tax deficiency bonds.

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PAID — UNEXPENDED CASH FROM PROCEEDS OF BUILDING BONDS

TEMPORARY TAX LOANS		BUILDING BONDS			
Paid	Gain to cash	Issued	New buildings paid for	Gain to cash	
I					
\$32,856 14	\$1,255 83	.....	.....	.....	1
1,006,510 00	17,113 83	¹ \$82,772 06	¹ \$67,983 77	¹ \$14,788 29	3
\$1,039,366 14	\$18,369 66	\$82,772 06	\$67,983 77	\$14,788 29	
II					
\$343,750 71	\$6,249 29	.....	.....	.....	1
112,500 00	55,459 00	\$300,000 00	\$107,631 82	\$192,368 18	2
193,528 88	6,766 48	.....	.....	.....	3
\$649,779 59	\$68,474 77	\$300,000 00	\$107,631 82	\$192,368 18	
III					
.....	.....	\$50,000 00	\$45,024 78	\$4,975 22	3
\$3,582 15	\$49,918 00	.....	.....	.....	4
.....	.....	31,000 00	23,822 43	7,177 57	6
147,446 16	32,583 84	130,000 00	63,539 55	66,460 45	7
22,379 48	422 00	.....	.....	.....	8
69,528 49	143,836 57	275,000 00	53,636 45	221,363 55	9
.....	5,000 00	.....	.....	.....	12
\$242,936 28	\$231,760 41	\$486,000 00	\$186,023 21	\$299,976 79	
IV					
.....	.....	\$30,000 00	\$29,092 36	\$907 64	1
.....	.....	12,495 00	9,686 21	2,808 79	4
.....	\$3,000 00	15,000 00	14,316 19	683 81	13
.....	.....	75,000 00	39,155 12	35,844 88	16
.....	\$3,000 00	\$132,495 00	\$92,249 88	\$40,245 12	
V					
\$20,000 00	\$14,000 00	.....	.....	.....	1
.....	10,000 00	.....	.....	.....	4
.....	.....	\$102,000 00	\$14,032 52	\$87,967 48	6
.....	.....	30,000 00	20,150 00	9,850 00	9
.....	90,000 00	.....	.....	.....	13
\$20,000 00	\$114,000 00	\$132,000 00	\$34,182 52	\$97,817 48	
\$1,952,082 01	\$435,604 84	\$1,133,267 06	\$488,071 20	\$645,195 86	

TABLE 13

RECEIPTS FROM HIGHWAY BONDS AND LOANS IN EXCESS OF LOANS
PAID AND EXPENDITURES FOR HIGHWAY CONSTRUCTION*Construction of county highways:*

Where county highways (not county roads, see Highway Law) are in process of construction the county treasurer is authorized to borrow on temporary loans to meet drafts of the State Highway Commission.

These loans are paid either from the proceeds of highway bonds or from taxes.

The expense of construction may be paid from the proceeds of either these loans or from highway bonds.

Purpose of table:

Any surplus from either source in the treasurer's hands is applicable only to such construction.

In the four counties named in this table there was such surplus.

Table

RECEIPTS FROM HIGHWAY BONDS AND LOANS IN EXCESS OF

	Net gain to cash	Bonds issued
		CLASS
3. Westchester.....	\$417,246 17	\$507,985 00
		CLASS
2. Albany.....	\$5,013 86	\$89,750 00
		CLASS
3. Suffolk.....	\$3,025 00
		CLASS
1. Saratoga.....	\$49,060 90	\$50,000 00
State.....	\$474,345 93	\$647,735 00

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LOANS PAID AND EXPENDITURES FOR HIGHWAY CONSTRUCTION

RECEIPTS		EXPENDITURES			
Loans negotiated	Total	Loans paid	Highway construction	Total	
I					
\$31,409 00	\$539,394 00	\$16,415 00	\$105,732 83	\$122,147 83	3
II					
\$5,150 13	\$95,900 13	.....	\$90,886 27	\$90,886 27	2
III					
\$9,625 00	\$9,625 00	.....	\$6,600 00	\$6,600 00	3
IV					
\$28,469 13	\$78,469 13	\$18,000 00	\$11,408 23	\$29,408 23	1
\$74,653 26	\$723,388 26	\$34,415 00	\$214,627 33	\$249,042 33	

TABLE 14

NET RESULTS OF COUNTY FINANCING, 1914 — PAYMENT OF
EXPENDITURES FROM TAX RECEIPTS

So far as the expenses of county government are met by the county, the moneys therefor must be ultimately derived from taxation. It is the purpose of this table to show the net amount available for county purposes from the taxes of the fiscal year 1914, and the difference between this amount and the total expenditures of the year.

Net receipts from taxes:

The amount here entered is the gross receipts from taxes less the expenditures incurred in the collection thereof. (See Table 15.)

Refunds and reimbursements — advances and losses:

During the course of the year's business, amounts, usually small, will be received by the treasurer on account of errors of preceding years and from deposits subject to subsequent reimbursement to the depositor.

On the other hand the county treasurer will be called upon to pay, under certain general or specific statutes certain amounts which are later to be repaid to the county funds.

Such refunds and reimbursements are added to the receipts from taxes, and the advances and losses are deducted from the receipts from taxes to show the amount available for county purposes.

Deficiency or surplus:

The last column of this table shows the total amount of expenditures met from county funds as per Table 20.

As shown in the description of Table 11, the amount raised by taxes will never be exactly the amount required for the maintenance of county government. If it is less than the amount required to meet the expenditures the deficiency must be met from the surplus cash in the hands of the treasurer at the beginning of the fiscal year. If it is greater than the amount required to meet the expenditures, the excess will be added to such surplus at the beginning of the year. Columns 5 and 6 show the amounts of such deficiencies or surpluses.

Table 14 — Net results

THE PAYMENT OF EXPENDITURES

	Net receipts from taxes ¹	Refunds and reimbursements
		<i>Add</i>
Class I.	\$4,294,795 46	
Class II.	3,261,197 00	\$3,129 17
Class III.	4,346,638 92	730 93
Class IV.	3,362,474 51	19,196 36
Class V.	1,024,622 51	1,294 30
State.	\$16,289,728 40	⁴ \$12,124 33
COUNTY		
		CLASS
1. Erie.	\$1,976,589 49	
2. Monroe.	1,244,051 57	\$5,280 57
3. Westchester.	1,074,154 40	813 94
Totals.	\$4,294,795 46	\$6,094 51
COUNTY		
		CLASS
1. Onondaga.	\$1,233,533 44	
2. Albany.	782,924 79	\$439 03
3. Oneida.	712,775 38	191 84
4. Rensselaer.	531,963 39	2,498 30
Totals.	\$3,261,197 00	\$3,129 17
COUNTY		
		CLASS
1. Orange.	\$392,014 05	\$37 45
2. Chautauqua.	229,302 72	81
3. Suffolk.	371,827 20	
4. Niagara.	436,963 95	
5. Ulster.	298,931 10	
6. St. Lawrence.	166,996 37	
7. Schenectady.	293,672 70	83 37
8. Dutchess.	268,880 12	2,916 95
9. Nassau.	538,765 84	8 85
10. Steuben.	215,981 49	
11. Jefferson.	221,777 98	22 44
12. Broome.	254,531 27	285 15
13. Oswego.	304,567 73	15
14. Cayuga.	207,446 23	
15. Cattaraugus.	144,980 17	85 16
Totals.	\$4,346,638 92	\$3,440 33

¹ From Table 15.² From Table 19.

of County Financing, 1914

FROM TAX RECEIPTS

Advances and losses ²	Available for county purposes	Deficiency met from cash balance at beginning of the year ³	Surplus added to cash balance at beginning of the year ³	Net expenditure as per Table 20	
<i>Deduct</i>		<i>Add</i>	<i>Deduct</i>		
\$12,226 43	\$4,282,569 03	\$68,312 42		\$4,350,881 45	I
	3,264,326 17		\$154,189 38	3,110,136 79	II
	4,347,369 85	481,457 26		4,828,827 11	III
	3,381,670 87	422,911 95		3,804,582 82	IV
	1,025,916 81		4,122 60	1,021,794 21	V
	\$16,301,852 73	\$814,369 65		\$17,116,222 38	State
I					
\$18,320 94	\$1,958,268 55	\$2,659 72		\$1,960,928 27	1
	1,249,332 14		\$143,405 45	1,105,926 69	2
	1,074,968 34	209,058 15		1,284,026 49	3
\$18,320 94	\$4,282,569 03	\$211,717 87	\$143,405 45	\$4,350,881 45	
II					
	\$1,233,533 44		\$62,957 83	\$1,170,575 61	1
	783,363 82		203,530 92	579,832 90	2
	712,967 22	\$56,386 46		769,353 68	3
	534,461 69	55,912 91		590,374 60	4
	\$3,264,326 17	\$112,299 37	\$266,488 75	\$3,110,136 79	
III					
	\$392,051 50	\$79,236 85		\$471,288 35	1
	229,303 53		\$2,523 81	226,779 72	2
\$2,382 16	369,445 04	27,399 45		396,844 49	3
	436,963 95	71,944 08		508,908 03	4
	298,931 10	33,381 05		332,312 15	5
74 59	166,921 78	32,152 18		199,073 96	6
	293,756 07		38,248 74	255,507 33	7
	271,797 07	20,657 66		292,454 73	8
	538,774 69	168,954 04		707,728 73	9
13 33	215,968 16	42,262 55		258,230 71	10
	221,800 42	54,934 82		276,735 24	11
	254,816 42	28,151 16		282,967 58	12
	304,567 88		22,102 14	282,465 74	13
239 32	207,206 91		13,913 00	193,293 91	14
	145,065 33		828 89	144,236 44	15
\$2,709 40	\$4,347,369 85	\$559,073 84	\$77,616 58	\$4,828,827 11	

³ See Table 11.⁴ Net amount.

Table 14 — Net results
THE PAYMENT OF EXPENDITURES

COUNTY	Net receipts from taxes ¹	Refunds and reimbursements
		<i>Add</i>
		CLASS
1. Saratoga.....	\$203,480 01	.....
2. Montgomery.....	206,317 83	\$655 17
3. Herkimer.....	203,537 09	.....
4. Chemung.....	188,801 75	335 22
5. Ontario.....	192,796 83	31 51
6. Wayne.....	131,869 52	.....
7. Clinton.....	121,364 64	96 70
8. Washington.....	158,921 00	.....
9. Otsego.....	164,858 17	.....
10. Rockland.....	210,186 43	.....
11. Franklin.....	136,763 21	29 80
12. Delaware.....	121,447 31	23 25
13. Fulton.....	155,348 69	181 86
14. Columbia.....	211,964 54	.....
15. Allegany.....	106,819 07	.....
16. Madison.....	165,933 77	34 50
17. Livingston.....	144,687 59	480 00
18. Genesee.....	89,194 03	⁶ 16,850 59
19. Chenango.....	108,866 75	76 65
20. Tompkins.....	103,383 26	799 86
21. Warren.....	146,849 09	42 45
22. Cortland.....	89,081 93	54 00
Totals.....	\$3,362,474 51	\$19,691 56
		CLASS
1. Sullivan.....	\$108,413 47	.....
2. Essex.....	127,109 21	.....
3. Orleans.....	115,913 53	\$14 70
4. Wyoming.....	83,190 47	1,027 50
5. Greene.....	125,155 59	203 00
6. Seneca.....	80,666 79	49 10
7. Tioga.....	93,952 28	.....
8. Lewis.....	49,280 31	.....
9. Schoharie.....	53,126 57	.....
10. Yates.....	42,704 49	.....
11. Putnam.....	94,404 63	.....
12. Schuyler.....	41,274 11	.....
13. Hamilton.....	9,431 06
Totals.....	\$1,024,622 51	\$1,294 30

¹ From Table 15.² From Table 19.³ See Table 11.

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FROM TAX RECEIPTS — *concluded*

Advances and losses ²	Available for county purposes	Deficiency met from cash balance at beginning of the year ³	Surplus added to cash balance at beginning of the year ³	Net expenditure as per Table 20	
<i>Deduct</i>		<i>Add</i>	<i>Deduct</i>		
IV					
\$88 64	\$203,391 37	\$6,915 13		\$210,306 50	1
	206,973 00	88,236 60		295,209 60	2
	203,537 09	66,774 28		270,311 37	3
	189,136 97	20,843 40		209,980 37	4
	192,828 34	31,991 68		224,820 02	5
24 25	131,845 27		\$11,554 26	120,291 01	6
	121,461 34	48,460 35		169,921 69	7
238 24	158,682 76	14,328 01		173,010 77	8
	164,858 17	40,537 73		205,395 90	9
	210,186 43		1,715 78	208,470 65	10
	136,793 01	71,911 39		208,704 40	11
	121,470 56		9,294 54	112,176 02	12
	155,530 55	2,313 99		157,844 54	13
	211,964 54	16,911 61		228,876 15	14
144 07	106,675 00		2,696 39	103,978 61	15
	165,968 27		437,796 71	37,796 71	16
	145,167 59	3,444 10		148,611 69	17
	106,044 62		4,773 16	101,044 62	18
	108,943 40	33,420 49		142,363 89	19
	104,185 12	2,936 95		107,122 07	20
	146,891 54	26,958 24		173,849 78	21
	89,135 93	14,758 84		103,894 77	22
\$495 20	\$3,381,670 87	\$490,742 79	\$67,830 84	\$3,804,582 82	
V					
	\$108,413 47	\$2,947 38		\$111,360 85	1
	127,109 21	3,222 24		130,331 45	2
	115,928 23	40,163 55		115,928 23	3
	84,217 97		\$4,192 91	80,025 06	4
	125,358 59	9,272 68		134,631 27	5
	80,715 89		77,576 09	3,139 80	6
	93,952 28	5,943 57		99,895 85	7
	49,280 31	16,997 76		66,278 07	8
	53,126 57		5,535 48	47,591 09	9
	42,704 49		3,834 35	38,870 14	10
	94,404 63	13,361 19		107,765 82	11
	41,274 11		1,966 39	39,307 72	12
	9,431 06		2,925 85	6,505 21	13
	\$1,025,916 81	\$91,908 47	\$96,031 07	\$1,021,794 21	

⁴ Error in computation of report, \$103.28.⁵ Error in computation of report, \$10.00.⁶ "Checks Supt. of Poor \$1,834.76; cash \$14,422.96; cash \$592.87." Probably amounts not previously entered on treasurer's books.

TABLE 15

RESULTS OF COUNTY FINANCING, 1914 — NET RECEIPTS FROM
TAXES*Taxes of the current year:*

The amounts included under this title are the amounts received by the treasurer from the county taxes levied in 1913.

It will be seen from Table 20 that the net expenditures for general government in the several counties of the State during the fiscal year of 1914 were \$15,045,440.32. This table shows that the gross receipts from the taxes of the current year amounted to \$16,664,138.81. The receipts from taxes would indicate that practically \$1,500,000 was raised by tax to be applied to the cost of county improvements.

Taxes of prior years:

Under the procedure for the collection of taxes as given in the Tax Law, it becomes the duty of the county treasurer to collect the taxes returned to him as unpaid by the collectors of the several towns. The amount included in this title is the amount so collected.

Returned school taxes:

Under the provisions of the Education Law the county treasurer is compelled to pay to the collector or treasurer of the several school districts, from county funds, the amount of the taxes uncollected from the taxpayers of the school district. The county is reimbursed either by direct payment from such delinquent taxpayers to the county treasurer (the amount of which is shown in this column) or by the levy of such unpaid taxes upon the property of the delinquent taxpayers. The amount received from taxes of the current year includes the amounts so relieved in 1913.

Tax expenditures:

Most of the expenditures for the collection of taxes are met by funds collected from the taxpayers through fees, or by payments from town funds. The expenditures included under this head are those met from county funds.

Tax commissioners' meetings:

The tax commissioners are required by law to hold biennial meetings in each county for purposes of information and instruction. The compensation of the supervisors and assessors attending such meetings is by law made a county charge.

Equalization commission:

Usually the equalization of the assessments of the various towns is made by the board of supervisors, but the Tax Law provides for the creation of a special commission of equalization in any county. Some counties have availed themselves of this provision.

There has been included under this title, certain extraordinary expenses arising through appeals and other procedure in determining the proper equalization of the assessments of 1913.

Tax blanks, etc.:

The statute requires that the county shall furnish the collectors blank forms of receipts for payments by taxpayers, and in many counties assessment rolls and other tax blanks are furnished at the expense of the county.

County treasurers' expenses in the collection of returned taxes:

In his procedure in the collection of returned taxes the county treasurer will incur expenses for descriptions, advertising, etc. This amount in part will be met by fees collected from the delinquent taxpayers included in this table in the amounts received from taxes of prior years.

It will be seen that the total receipts of county treasurers from taxes of prior years aggregated \$151,257.68, while the expenses of the treasurers in making such collections aggregate \$94,717.59.

Returned school taxes:

As stated above, the county treasurer is obliged to pay from county funds to school collectors or treasurers the uncollected school taxes of the district. The amount so paid is included in this column.

Taxes refunded:

The Tax Law and the County Law provide for the refund by the county of taxes erroneously levied. The amounts so refunded are included in this column.

Table 15 — Results of
NET RECEIPTS

	TAX RECEIPTS				Tax commis- sioners' meetings ¹
	Taxes of the current year	Taxes of prior years	Returned school taxes collected	Total	
Class I.....	\$4,334,781 15	\$46,276 56	\$2,025 44	\$4,383,083 15	\$1,317 64
Class II.....	3,311,444 18	17,500 65	2,479 70	3,331,424 53	1,312 90
Class III.....	4,558,084 15	38,218 69	26,536 90	4,622,839 74	3,171 26
Class IV.....	3,438,756 39	14,911 71	6,758 12	3,460,426 22	6,175 00
Class V.....	1,021,072 94	34,350 07	2,223 52	1,057,646 53	2,600 66
State.....	\$16,664,138 81	\$151,257 68	\$40,023 68	\$16,855,420 17	\$14,577 46
COUNTY					CLASS
1. Erie.....	\$1,992,162 75	\$45,474 06	\$1,702 74	\$2,039,319 55	\$734 88
2. Monroe.....	1,263,494 03	822 50	322 70	1,264,639 23	338 56
3. Westchester.....	1,079,124 37			1,079,124 37	244 20
Totals.....	\$4,334,781 15	\$46,276 56	\$2,025 44	\$4,383,083 15	\$1,317 64
Averages.....	1,444,927 05	23,138 28	1,012 72	1,461,027 72	439 21
COUNTY					CLASS
1. Onondaga.....	\$1,246,158 59	\$2,759 66	\$47 81	\$1,248,966 06	\$431 90
2. Albany.....	812,573 10	4,203 61	374 04	817,150 75	.....
3. Oneida.....	719,010 25	954 75		719,965 00	881 00
4. Rensselaer.....	533,702 24	9,582 63	2,057 85	545,342 72	.....
Totals.....	\$3,311,444 18	\$17,500 65	\$2,479 70	\$3,331,424 53	\$1,312 90
Averages.....	827,861 04	4,375 15	826 56	832,856 13	656 45
COUNTY					CLASS
1. Orange.....	\$394,481 04		\$947 72	\$395,428 76	.....
2. Chautauqua.....	233,404 45	\$1,109 82	704 19	235,218 46	.....
3. Suffolk.....	404,382 36	29,067 27	5,767 30	439,216 93	.....
4. Niagara.....	437,237 73	3,880 54	283 65	441,401 92	\$246 56
5. Ulster.....	303,525 64		2,522 49	306,048 13	611 60
6. St. Lawrence.....	170,768 14	445 23	200 44	171,413 81	.....
7. Schenectady.....	301,071 22	171 54	1,699 72	302,942 48	.....
8. Dutchess.....	272,201 74	898 16	259 30	273,359 20	418 12
9. Nassau.....	676,754 08	1,649 22	12,732 84	691,136 14	17 12
10. Steuben.....	219,531 90	429 54	348 90	220,310 34	1,259 14
11. Jefferson.....	223,141 17		396 41	223,537 58	6 08
12. Broome.....	257,707 85	209 38	73 68	257,990 91	355 59
13. Oswego.....	306,717 70		534 19	307,251 89	.....
14. Cayuga.....	210,001 94	3 80	66 07	210,071 81	.....
15. Cattaraugus.....	147,157 19	354 19		147,511 38	257 05
Totals.....	\$4,558,084 15	\$38,218 69	\$26,536 90	\$4,622,839 74	\$3,171 26
Averages.....	303,872 28	3,474 42	1,895 49	308,189 31	396 40

¹ From Table 16.² From Table 17.

County Financing, 1914

FROM TAXES

TAX EXPENDITURES			Returned school taxes advanced	Taxes refunded	Total	Net receipts from taxes	
Equali- zation commis- sion ²	Tax blanks ²	County treasurer's expenses in collection of returned taxes ³					
\$3,292 56	\$1,992 65	\$16,764 41	\$51,876 88	\$13,043 55	\$88,287 69	\$4,294,795 46	I
1,056 92	711 00	28,454 16	20,444 54	18,248 01	70,227 53	3,261,197 00	II
765 84	3,864 94	37,633 84	224,048 39	6,716 55	276,200 82	4,346,638 92	III
21,155 74	3,569 57	9,100 57	49,162 42	8,788 41	97,951 71	3,362,474 51	IV
1,025 62	1,562 48	2,764 61	24,069 65	1,001 00	33,024 02	1,024,622 51	V
\$27,296 68	\$11,700 64	\$94,717 59	\$369,601 88	\$47,797 52	\$565,691 77	\$16,289,728 40	State
I							
.....	\$1,258 00	\$11,590 76	\$41,295 05	\$7,851 37	\$62,730 06	\$1,976,589 49	1
\$3,292 56	.....	5,173 65	10,581 83	1,201 06	20,587 66	1,244,051 57	2
.....	\$734 65	.....	.....	3,991 12	4,969 97	1,074,154 40	3
\$3,292 56	\$1,992 65	\$16,766 41	\$51,876 88	\$13,043 55	\$88,287 69	\$4,294,795 46	
3,292 56	996 32	8,382 20	25,938 44	4,347 85	29,429 23	1,431,598 49	
II							
.....	.....	\$5,193 75	\$8,811 58	\$995 39	\$15,432 62	\$1,233,533 44	1
.....	\$180 00	17,773 89	1,526 49	14,745 58	34,225 96	782,924 79	2
\$156 92	.....	1,168 50	3,981 36	1,001 84	7,189 62	712,775 38	3
900 00	531 00	4,318 02	6,125 11	1,505 20	13,379 33	531,963 39	4
\$1,056 92	\$711 00	\$28,454 16	\$20,444 54	\$18,248 01	\$70,227 53	\$3,261,197 00	
528 46	355 50	7,113 54	5,111 13	4,562 00	17,556 88	815,299 25	
III							
.....	\$369 75	\$2 57	\$2,842 89	\$199 50	\$3,414 71	\$392,014 05	1
.....	110 68	2,299 04	3,120 32	385 70	5,915 74	229,302 72	2
\$765 84	1,417 36	15,142 40	48,901 67	1,162 46	67,389 73	371,827 20	3
.....	464 75	2,439 30	856 45	430 91	4,437 97	436,963 95	4
.....	4 10	.....	6,501 33	.....	7,117 03	298,931 10	5
.....	.....	801 83	3,592 19	23 42	4,417 03	166,996 37	6
.....	.....	391 89	6,893 72	1,984 17	9,269 78	29,672 70	7
.....	.....	582 00	3,377 86	101 10	4,479 08	268,880 12	8
.....	487 00	12,641 82	137,619 86	1,604 50	152,370 30	538,765 84	9
.....	.....	974 80	1,573 91	521 00	4,328 85	215,981 49	10
.....	71 05	149 90	1,502 89	29 68	1,759 60	221,777 98	11
.....	220 00	685 88	2,074 19	123 98	3,459 64	254,531 27	12
.....	.....	.....	2,654 26	29 90	2,684 16	304,567 73	13
.....	720 25	554 77	1,333 13	17 43	2,625 58	207,446 23	14
.....	.....	967 64	1,203 72	102 80	2,531 21	144,980 17	15
\$765 84	\$3,864 94	\$37,633 84	\$224,048 39	\$6,716 55	\$276,200 82	\$4,346,638 92	
765 84	429 43	2,894 91	14,936 55	479 75	18,413 39	289,775 93	

³ From Table 18.

Table 15 — Results of

NET RECEIPTS

COUNTY	TAX RECEIPTS				Tax commis- sioners' meetings ¹
	Taxes of the current year	Taxes of prior years	Returned school taxes collected	Total	
CLASS					
1. Saratoga.....	\$207,512 03	\$323 91	\$107 83	\$207,943 77	.....
2. Montgomery.....	209,462 89	.....	60 79	209,523 68	\$196 00
3. Herkimer.....	231,731 13	.....	178 63	231,909 76	554 40
4. Chemung.....	192,953 34	391 24	.....	193,344 58	24 90
5. Ontario.....	195,156 17	.....	32 89	195,189 06	453 94
6. Wayne.....	133,035 16	.....	19 29	133,054 45	53 76
7. Clinton.....	122,395 87	84 93	1,840 34	124,321 44	345 08
8. Washington.....	160,813 98	247 54	101 80	161,163 32	550 08
9. Otsego.....	165,660 58	.....	85 14	165,745 72	771 06
10. Rockland.....	213,835 12	9,747 95	2,077 60	225,660 67	42 56
11. Franklin.....	144,575 09	.....	74 80	144,649 89	533 84
12. Delaware.....	123,237 07	.....	183 07	123,420 14	428 78
13. Fulton.....	155,738 63	2,913 92	.....	158,652 55	348 24
14. Columbia.....	214,789 33	88 00	787 98	215,665 31	.....
15. Allegany.....	107,908 35	.....	244 77	108,153 12	6 64
16. Madison.....	168,648 55	100 31	82 66	168,831 52	316 34
17. Livingston.....	145,619 28	561 04	661 74	146,842 06	377 64
18. Genesee.....	89,504 94	.....	130 34	89,635 28	79 96
19. Chenango.....	110,202 41	171 72	.....	110,374 13	448 20
20. Tompkins.....	104,978 91	281 15	68 28	105,328 34	.....
21. Warren.....	151,575 55	.....	.....	151,575 55	602 58
22. Cortland.....	89,422 01	.....	20 17	89,442 18	11 00
Totals.....	\$3,438,756 39	\$14,911 71	\$6,758 12	\$3,460,426 22	\$6,175 00
Averages.....	\$156,307 10	1,355 61	375 45	157,292 10	325 00
CLASS					
1. Sullivan.....	\$111,855 76	.....	\$635 34	\$112,490 10	\$451 66
2. Essex.....	142,428 08	.....	92 52	142,520 60	702 98
3. Orleans.....	116,479 17	\$109 26	244 32	116,832 75	24 24
4. Wyoming.....	83,038 84	700 41	.....	83,739 25	.....
5. Greene.....	129,418 90	.....	454 42	129,873 32	435 20
6. Seneca.....	80,666 79	.....	.....	80,666 79	.....
7. Tioga.....	94,567 71	.....	90 56	94,658 27	.....
8. Lewis.....	51,764 76	104 71	161 77	52,031 24	367 32
9. Schoharie.....	53,920 70	.....	.....	53,920 70	458 68
10. Yates.....	42,704 49	.....	.....	42,704 49	.....
11. Putnam.....	95,639 13	173 87	527 29	96,340 29	.....
12. Schuyler.....	42,200 81	14 00	17 30	42,232 11	160 58
13. Hamilton.....	\$3,612 20	\$33,247 82	.....	9,635 62	.....
Totals.....	\$1,021,072 94	\$34,350 07	\$2,223 52	\$1,057,646 53	\$2,600 66
Averages.....	78,544 61	5,725 01	277 94	81,357 42	288 74

¹ From Table 16.² From Table 17.³ From Table 18.

County Financing, 1914

FROM TAXES — *concluded*

TAX EXPENDITURES			Returned school taxes advanced	Taxes refunded	Total	Net receipts from taxes	
Equali- zation commis- sion ²	Tax blanks ²	County treasurer's expenses in collection of returned taxes ³					
IV							
.....	\$111 50	.....	\$3,000 36	\$1,351 90	\$4,463 76	\$203,480 01	1
.....	204 42	.....	498 93	2,306 50	3,205 85	206,317 83	2
⁴ \$18,196 19	175 00	\$2 34	8,664 06	780 68	28,372 67	203,537 09	3
.....	.....	2,009 97	2,481 35	26 61	4,542 83	188,801 75	4
190 55	986 64	399 30	172 36	189 44	2,392 23	192,796 83	5
.....	.....	105 37	579 50	446 30	1,184 93	131,869 52	6
.....	.....	878 21	1,718 95	14 26	2,956 50	121,364 64	7
.....	336 35	63 05	418 69	844 15	2,242 32	158,921 00	8
.....	.....	39 01	21 51	55 97	887 55	164,858 17	9
.....	357 06	2,744 98	11,927 73	491 91	15,474 24	210,186 43	10
.....	271 50	.....	6,888 41	192 93	7,886 68	136,763 21	11
.....	.....	.....	1,539 59	4 46	1,972 83	121,447 31	12
.....	.....	.....	1,623 57	1,332 05	3,303 86	155,348 69	13
1,500 00	.....	569 35	1,403 04	228 38	3,700 77	211,964 54	14
.....	61 75	273 05	792 41	200 20	1,334 05	106,819 07	15
.....	336 00	1,074 49	1,121 82	49 10	2,897 75	165,933 77	16
.....	268 50	263 74	1,210 21	34 38	2,154 47	144,687 59	17
.....	.....	.....	342 62	18 67	441 25	89,194 03	18
.....	.....	305 21	503 77	250 20	1,507 38	108,866 75	19
1,269 00	60 00	372 50	219 51	22 07	1,943 08	103,385 26	20
.....	163 50	.....	3,922 13	38 25	4,726 46	146,849 09	21
.....	237 35	.....	111 90	.....	360 25	89,081 93	22
\$21,155 74	\$3,569 57	\$9,100 57	\$49,162 42	\$8,788 41	\$97,951 71	\$3,362,474 51	
5,288 93	274 58	650 04	2,234 64	399 47	4,452 35	152,839 75	
V							
.....	\$348 40	\$401 16	\$2,793 11	\$83 30	\$4,077 63	\$108,413 47	1
.....	318 65	489 63	13,900 13	.....	15,411 39	127,109 21	2
.....	332 33	.....	389 33	173 32	919 22	115,913 53	3
.....	.....	171 40	370 28	7 10	548 78	83,190 47	4
\$925 00	.....	131 38	3,191 90	34 25	4,717 73	125,155 59	5
.....	.....	.....	.....	.....	.....	80,666 79	6
.....	.....	366 00	333 77	6 22	705 99	93,952 28	7
100 62	240 00	636 98	1,356 42	49 59	2,750 93	49,280 31	8
.....	46 00	.....	220 64	68 81	794 13	53,126 57	9
.....	.....	.....	.....	.....	.....	42,704 49	10
.....	180 10	337 50	1,131 50	286 76	1,935 66	94,404 63	11
.....	97 00	26 00	382 77	291 65	958 00	41,274 11	12
.....	.....	204 56	.....	.....	204 56	9,431 06	13
\$1,025 62	\$1,562 48	\$2,764 61	\$24,069 65	\$1,001 00	\$33,024 02	\$1,024,622 51	
512 81	223 21	276 46	2,406 96	111 22	3,002 18	78,817 11	

⁴ Excess of payments to collectors over amount received on taxes. Due to taxes on non-resident and State lands returned to the State Comptroller and not paid during current year.

⁵ Taxes of prior year paid by State Comptroller.

⁶ Expenses of appeals.

TABLE 16**TAX EXPENSES — TAX COMMISSIONERS' MEETINGS**

The purpose of this table is to show the various items comprising and included in the cost of these meetings.

Table 16 — Tax Expenses
TAX COMMISSIONERS' MEETINGS

	Total	SUPERVISORS		ASSESSORS		Not classified and sundries
		Compensation	Mileage	Compensation	Mileage	
Class I.....	\$1,317 64	\$979 08		\$338 56		
Class II.....	1,312 90	262 64	\$95 00	661 26	\$294 00	
Class III.....	3,171 26	699 59	183 18	1,489 40	799 09	
Class IV.....	6,175 00	635 32	404 94	3,681 48	1,438 86	\$14 40
Class V.....	2,600 66	104 00	95 26	1,229 44	708 28	463 68
State.....	\$14,577 46	\$2,680 63	\$778 38	\$7,400 14	\$3,240 23	\$478 08
COUNTY						
CLASS I						
1. Erie.....	\$734 88	\$734 88				
2. Monroe.....	338 56			¹ 338 56		
3. Westchester.....	244 20	244 20				
Totals.....	\$1,317 64	\$979 08		\$338 56		
CLASS II						
1. Onondaga.....	\$431 90	¹ 98 64		¹ 333 26		
2. Albany.....						
3. Oneida.....	881 00	164 00	\$95 00	328 00	\$294 00	
4. Rensselaer.....						
Totals.....	\$1,312 90	\$262 64	\$95 00	\$661 26	\$294 00	
CLASS III						
1. Orange.....						
2. Chautauqua.....						
3. Suffolk.....						
4. Niagara.....	\$246 56			¹ 246 56		
5. Ulster.....	611 60	\$212 00		¹ 399 60		
6. St. Lawrence.....						
7. Schenectady.....						
8. Dutchess.....	418 12			¹ 418 12		
9. Nassau.....	17 12			17 12		
10. Steuben.....	1,259 14	132 00	\$183 18	408 00	\$535 96	
11. Jefferson.....	6 08				6 08	
12. Broome.....	355 59	355 59				
13. Oswego.....						
14. Cayuga.....						
15. Cattaraugus.....	257 05				257 05	
Totals.....	\$3,171 26	\$699 59	\$183 18	\$1,489 40	\$799 09	

¹ Mileage included.

Table 16 — Tax Expenses

TAX COMMISSIONERS' MEETINGS — *concluded*

COUNTY	Total	SUPERVISORS		ASSESSORS		Not classified and sundries
		Compensation	Mileage	Compensation	Mileage	
CLASS IV						
1. Saratoga.....						
2. Montgomery.....	\$196 00			\$128 00	\$68 00	
3. Herkimer.....	554 40	\$64 00	\$46 48	240 00	203 92	
4. Chemung.....	24 90	12 00	12 90			
5. Ontario.....	453 94	76 00	49 70	197 92	130 32	
6. Wayne.....	53 76	32 00	21 76			
7. Clinton.....	345 08			¹ 345 08		
8. Washington.....	580 08	76 00	78 40	200 00	221 28	\$4 40
9. Otsego.....	771 06	88 00	102 80	284 00	296 26	
10. Rockland.....	42 56			28 00	14 56	
11. Franklin.....	533 84	¹ 139 32		¹ 394 52		
12. Delaware.....	428 78			428 78		
13. Fulton.....	348 24	76 00	37 20	128 00	99 04	8 00
14. Columbia.....						
15. Allegany.....	6 64			6 64		
16. Madison.....	316 34			316 34		
17. Livingston.....	377 64	24 00	20 34	176 00	155 30	2 00
18. Genesee.....	79 96			60 00	19 96	
19. Chenango.....	448 20			448 20		
20. Tompkins.....						
21. Warren.....	602 58	48 00	35 36	292 00	227 22	
22. Cortland.....	11 00			8 00	3 00	
Totals.....	\$6,175 00	\$635 32	\$404 94	\$3,681 48	\$1,438 86	\$14 40
CLASS V						
1. Sullivan.....	\$451 66			\$264 00	\$187 66	
2. Essex.....	702 98	\$72 00	\$74 72	234 00	317 26	\$5 00
3. Orleans.....	24 24			24 24		
4. Wyoming.....						
5. Greene.....	435 20			435 20		
6. Seneca.....						
7. Tioga.....						
8. Lewis.....	367 32			192 00	175 32	
9. Schoharie.....	458 68					458 68
10. Yates.....						
11. Putnam.....						
12. Schuyler.....	160 58	32 00	20 54	80 00	28 04	
13. Hamilton.....						
Totals.....	\$2,600 66	\$104 00	\$95 26	\$1,229 44	\$708 28	\$463 68

¹ Mileage included.

TABLE 17**EQUALIZATION COMMISSION—TAX BLANKS**

The purpose of this table is to show the various items included in the gross expenditures under these heads in Table 15.

Table 17 —

TAX

	Total	Collectors' receipts
Class I.....	\$1,992 65	\$734 65
Class II.....	711 00	711 00
Class III.....	3,864 94	1,299 73
Class IV.....	3,569 57	721 57
Class V.....	1,562 48	663 90
State.....	\$11,700 64	\$4,130 85
COUNTY		
1. Erie.....	\$1,258 00	CLASS
2. Monroe.....	.....	.....
3. Westchester.....	\$734 65	\$734 65
Totals.....	\$1,992 65	\$734 65
Averages.....	996 32	734 65
COUNTY		
1. Onondaga.....	.....	CLASS
2. Albany.....	\$180 00	\$180 00
3. Oneida.....	.....	.....
4. Rensselaer.....	531 00	531 00
Totals.....	\$711 00	\$711 00
Averages.....	355 50	355 50
COUNTY		
1. Orange.....	\$369 75	\$190 75
2. Chautauqua.....	110 68	110 68
3. Suffolk.....	1,417 36	94 50
4. Niagara.....	464 75	69 25
5. Ulster.....	4 10	.....
6. St. Lawrence.....	.....	.....
7. Schenectady.....	.....	.....
8. Dutchess.....	.....	.....
9. Nassau.....	487 00	487 00
10. Steuben.....	.....	.....
11. Jefferson.....	71 05	71 05
12. Broome.....	220 00	.....
13. Oswego.....	.....	.....
14. Cayuga.....	720 25	276 50
15. Cattaraugus.....	.....	.....
Totals.....	\$3,864 94	\$1,299 73
Averages.....	429 44	185 67

Tax Expenses

BLANKS

EQUALIZATION COMMISSION

Tax rolls	Not classified and sundries	Total	Compensation of members	Traveling expenses	Not classified and sundries	
\$1,258 00		\$3,292 56	\$1,807 20	\$1,485 36		I
1,242 35	\$1,322 86	1,056 92	1,035 00	21 92		II
2,730 50	117 50	765 84	236 00	528 34	\$1 50	III
898 58		21,155 74	1,559 00	190 55	19,406 19	IV
		1,025 62	993 00	32 62		V
\$6,129 43	\$1,440 36	\$27,296 68	\$5,630 20	\$2,258 79	\$19,407 69	State

I

\$1,258 00		\$3,292 56	\$1,807 20	\$1,485 36		1
						2
						3
\$1,258 00		\$3,292 56	\$1,807 20	\$1,485 36		
1,258 00		3,292,56	1,807 20	1,485 36		

II

		\$156 92	\$135 00	\$21 92		1
		900 00	900 00			2
						3
		\$1,056 92	\$1,035 00	\$21 92		4
		528 46	517 50	21 92		

III

\$179 00						1
	\$1,322 86	\$765 84	\$236 00	\$528 34	\$1 50	2
395 50						3
4 10						4
						5
						6
						7
						8
						9
						10
220 00						11
443 75						12
						13
						14
						15
\$1,242 35	\$1,322 86	\$765 84	\$236 00	\$528 34	\$1 50	
248 47	1,322 86	765 84	236 00	528 34	1 50	

Table 17 —
TAX BLANKS —

COUNTY	Total	Collectors' receipts
		CLASS
1. Saratoga.....	\$111 50	\$111 50
2. Montgomery.....	204 42	51 17
3. Herkimer.....	175 00	
4. Chemung.....		
5. Ontario.....	986 64	87 50
6. Wayne.....		
7. Clinton.....		
8. Washington.....	336 35	122 15
9. Otsego.....		
10. Rockland.....	357 06	77 50
11. Franklin.....	271 50	
12. Delaware.....		
13. Fulton.....		
14. Columbia.....		
15. Allegany.....	61 75	61 75
16. Madison.....	336 00	
17. Livingston.....	268 50	32 50
18. Genesee.....		
19. Chenango.....		
20. Tompkins.....	60 00	60 00
21. Warren.....	163 50	66 50
22. Cortland.....	237 35	51 00
Totals.....	\$3,569 57	\$721 57
Averages.....	274 58	72 15
		CLASS
1. Sullivan.....	\$348 40	\$348 40
2. Essex.....	318 65	150 00
3. Orleans.....	332 33	64 50
4. Wyoming.....		
5. Greene.....		
6. Seneca.....		
7. Tioga.....		
8. Lewis.....	240 00	
9. Schoharie.....	46 00	46 00
10. Yates.....		
11. Putnam.....	180 10	
12. Schuyler.....	97 00	55 00
13. Hamilton.....		
Totals.....	\$1,562 48	\$663 90
Averages.....	223 21	132 78

¹ Error in footing of report.

Tax Expenses

concluded

EQUALIZATION COMMISSION — *concluded*

Tax rolls	Not classified and sundries	Total	Compensation of members	Traveling expenses	Not classified and sundries
\$153 25					
175 00		\$18,196 19			\$18,196 19
899 14		190 55		\$190 55	
114 20	\$100 00				
279 56					
271 50					
		1,500 00	\$1,500 00		
336 00					
236 00					
		1,269 00	59 00		1,210 00
97 00					
168 85	17 50				
\$2,730 50	\$117 50	\$21,155 74	\$1,559 00	\$190 55	\$19,406 19
273 05	58 75	5,288 93	779 50	190 55	9,703 09

V

\$168 65					
267 83					
		\$925 00	\$925 00		
240 00		100 62	68 00	\$32 62	
180 10					
42 00					
\$898 58		\$1,025 62	\$993 00	\$32 62	
179 71		512 81	496 50	32 62	

TABLE 18

COUNTY TREASURERS' EXPENSES IN THE COLLECTION OF RETURN TAXES

Collectors fees:

The statute requires that the county treasurer shall pay from the county treasury to collectors returning uncollected taxes 2 per cent of the amount so returned. In most cases this payment is made by credit to the collector's account and not by cash. Such credits do not appear in this column.

The county is reimbursed for this expenditure by the 5 per cent penalty added to such returned taxes and collected from the delinquent taxpayer.

Surveys and descriptions:

The statutes permit the supervisor of the town to have a survey and description made of real estate for tax sale purposes. The cost of such work is added to the taxes for which the property is sold.

Treasurers' expenses:

The Tax Law permits the State Comptroller, in the case of tax sales by the State, to add to the taxes for which the property is sold the expenses of the sale, including the clerical work in preparing for the sale and the auctioneer's services. In some counties this statute, by virtue of the section of the Tax Law making the provisions relative to State tax sales applicable to county tax sales, has been construed to authorize the county treasurer to incur such expenses as a charge upon the county. The amounts are added to the taxes for which the property is sold.

Tax sale advertising:

This expense is required by the Tax Law in counties holding county tax sales (non-forest preserve counties and certain forest preserve counties).

Redemption advertisement:

This expense is required in all counties of the State except Westchester county, which operates under a special tax law.

Perfecting county's title acquired from tax sales:

When property is bought at a tax sale, and a tax deed is taken therefor, the Tax Law requires certain notices to be served on the occupants, mortgagees, etc.

Where the county takes such deed, the expenses of serving such notices are a charge against the county.

Table 18 — Tax Expenses

COUNTY TREASURER'S EXPENSES IN COLLECTION OF RETURNED TAXES

	Total	Surveys and descriptions	Collector's fees, 2%	TAX SALE		Redemption advertising	Perfecting county's title acquired from tax sale
				Treasurer's expenses	Advertising		
Class I.....	\$16,764 41		\$3,467 03	\$560 50	\$12,736 88		
Class II.....	28,454 16	\$736 00	206 39	1,320 00	17,247 02	\$8,944 75	
Class III.....	37,633 84	336 15	3,050 07	2,741 32	28,593 16	1,879 06	\$1,034 08
Class IV.....	9,100 57	12 00	1,231 41	253 12	5,129 06	2,469 66	5 32
Class V.....	2,764 61	204 56	983 72	292 38	900 40	383 55	
State.....	\$94,717 59	\$1,288 71	\$8,938 62	\$5,167 32	\$64,606 52	\$13,677 02	\$1,039 40
COUNTY							
CLASS I							
1. Erie.....	\$11,590 76		\$810 76	\$560 50	\$10,219 50		
2. Monroe.....	5,173 65		2,656 27		2,517 38		
3. Westchester.....							
Totals.....	\$16,764 41		\$3,467 03	\$560 50	\$12,736 88		
Averages.....	8,382 20		1,733 51	560 50	6,368 94		
CLASS II							
1. Onondaga.....	\$5,193 75	\$500 00			\$3,657 00	\$1,036 75	
2. Albany.....	17,773 89		\$206 39	\$1,070 00	10,478 50	6,019 00	
3. Oneida.....	1,168 50	236 00			498 50	434 00	
4. Rensselaer.....	4,318 02			250 00	2,613 02	1,455 00	
Totals.....	\$28,454 16	\$736 00	\$206 39	\$1,320 00	\$17,247 02	\$8,944 75	
Averages.....	7,113 54	368 00	206 39	670 00	4,311 78	2,236 19	
CLASS III							
1. Orange.....	\$2 57		\$2 57				
2. Chautauqua.....	2,299 04	\$76 00	192 33		\$1,280 42	\$730 40	\$19 89
3. Suffolk.....	15,142 40		2,677 40	\$1,047 00	11,418 00		
4. Niagara.....	2,439 30	64 50		133 00	1,358 50		883 30
5. Ulster.....							
6. St. Lawrence.....	801 83				498 43	303 40	
7. Schenectady.....	391 89			10 00	170 63	211 26	
8. Dutchess.....	582 00				448 00	124 00	10 00
9. Nassau.....	12,641 82			1,226 32	11,355 50		60 00
10. Steuben.....	974 80				842 80	132 00	
11. Jefferson.....	149 90	44 90			105 00		
12. Broome.....	685 88				685 88		
13. Oswego.....							
14. Cayuga.....	554 77		177 77	325 00	52 00		
15. Cattaraugus.....	967 64	150 75			378 00	378 00	60 89
Totals.....	\$37,633 84	\$336 15	\$3,050 07	\$2,741 32	\$28,593 16	\$1,879 06	\$1,034 08

Table 18 — Tax Expenses

COUNTY TREASURER'S EXPENSES IN COLLECTION OF RETURNED TAXES — *concluded*

COUNTY	Total	Surveys and descriptions	Collector's fees, 2%	TAX SALE		Redemption advertising	Perfecting county's title acquired from tax sale
				Treasurer's expenses	Advertising		
CLASS IV							
1. Saratoga*							
2. Montgomery†							
3. Herkimer	\$2 34			\$2 34			
4. Chemung	2,009 97				\$834 15	\$1,175 82	
5. Ontario	399 30				393 98		\$5 32
6. Wayne	105 37		\$15 37		90 00		
7. Clinton	878 21		60 28	86 78	731 15		
8. Washington	63 05		63 05				
9. Otsego	39 01		39 01				
10. Rockland	2,744 98		793 10		1,209 38	742 50	
11. Franklin*							
12. Delaware†							
13. Fulton*							
14. Columbia	569 35			130 00	358 00	81 35	
15. Allegany	273 05		57 90		215 15		
16. Madison	1,074 49		86 49	34 00	819 00	135 00	
17. Livingston	263 74		52 00		211 74		
18. Genesee†							
19. Chenango	305 21		64 21		91 00	150 00	
20. Tompkins	372 50	\$12 00			175 51	184 99	
21. Warren*							
22. Cortland†							
Totals.....	\$9,100 57	\$12 00	\$1,231 41	\$253 12	\$5,129 06	\$2,469 66	\$5 32
CLASS V							
1. Sullivan	\$401 16		\$401 16				
2. Essex	489 63		1 489 63				
3. Orleans†							
4. Wyoming	171 40				\$171 40		
5. Greene	131 38			2 131 38			
6. Seneca†							
7. Tioga	366 00			74 00	270 00	\$22 00	
8. Lewis	636 98		92 93		292 50	251 55	
9. Schoharie†							
10. Yates†							
11. Putnam	337 50			87 00	166 50	84 00	
12. Schuyler	26 09					26 00	
13. Hamilton*	204 56	\$204 56					
Totals.....	\$2,764 61	\$204 56	\$983 72	\$292 38	\$900 40	\$383 55	

¹ Mileage allowed collectors at settlement, \$141.60.

² "Retained by Comptroller on accepted taxes."

* Forest preserve.

† None reported.

TABLE 19**RESULTS OF COUNTY FINANCING, 1914 — ADVANCES, LOSSES AND REFUNDS**

This table shows in detail the receipts from refunds and reimbursements and the expenditures for advances and losses included under these headings in Table 14.

Table 19 — Results of

ADVANCES, LOSSES

	RECEIPTS		
	Advances repaid	Losses reimbursed	Total
Class I.....	\$740 34	\$9,193 76	\$9,934 10
Class II.....	1,689 61	1,450 87	3,140 48
Class III.....	3,779 59	5,043 19	8,822 78
Class IV.....	10,536 46	18,736 02	29,272 48
Class V.....		1,294 30	1,294 30
State.....	\$16,746 00	\$35,718 14	\$52,464 14
COUNTY			
			CLASS
1. Erie.....		\$2,855 94	\$2,855 94
2. Monroe.....	\$740 34	4,540 23	5,280 57
3. Westchester.....		1,797 59	1,797 59
Totals.....	\$740 34	\$9,193 76	\$9,934 10
CLASS			
1. Onondaga*.....			
2. Albany.....		\$439 03	\$439 03
3. Oneida.....		191 84	191 84
4. Rensselaer.....	³ \$1,689 61	820 00	2,509 61
Totals.....	\$1,689 61	\$1,450 87	\$3,140 48
CLASS			
1. Orange.....		\$37 45	\$37 45
2. Chautauqua.....		81	81
3. Suffolk.....	\$296 25	2,442 79	2,739 04
4. Niagara.....	2,000 15		2,000 15
5. Ulster*.....			
6. St. Lawrence.....			
7. Schenectady.....		83 37	83 37
8. Dutchess.....	4,967 19	1,949 76	2,916 95
9. Nassau.....	505 00	103 46	608 46
10. Steuben.....			
11. Jefferson.....		22 44	22 44
12. Broome.....	11 00	281 15	292 15
13. Oswego.....		80	80
14. Cayuga.....			
15. Cattaraugus.....		121 16	121 16
Totals.....	\$3,779 59	\$5,043 19	\$8,822 78

¹ See Table 14.² Includes \$21,041.38 "returned taxes respread."³ Deposits: Penalty and interest on taxes, city of Troy

* None reported.

County Financing, 1914
AND REFUNDS

EXPENDITURES			EXCESS OF ¹		
Advances	Losses	Total	Receipts	Expenditures	
\$21,166 38	\$994 15	\$22,160 53		\$12,226 43	I
.....	11 31	11 31	\$3,129 17	.....	II
6,943 08	1,148 77	8,091 85	730 93	.....	III
9,911 90	164 22	10,076 12	19,196 36	.....	IV
.....	.....	.....	1,294 30	.....	V
\$38,021 36	\$2,318 45	\$40,339 81	€\$12,124 33	.....	State
I					
² \$21,166 38	\$10 50	\$21,176 88	.....	\$18,320 94	1
.....	.....	.....	\$5,280 57	.....	2
.....	983 65	983 65	813 94	.....	3
\$21,166 38	\$994 15	\$22,160 53	\$6,094 51	\$18,320 94	
II					
.....	.....	.....	\$439 03	.....	1
.....	.....	.....	191 84	.....	2
.....	\$11 31	\$11 31	2,498 30	.....	3
.....	.....	.....	.....	.....	4
.....	\$11 31	\$11 31	\$3,129 17	.....
III					
.....	.....	.....	\$37 45	.....	1
.....	.....	.....	81	.....	2
\$4,860 69	\$260 51	\$5,121 20	.....	\$2,382 16	3
2,000 15	.....	2,000 15	.....	.....	4
.....	.....	.....	.....	.....	5
74 59	.....	74 59	.....	74 59	6
.....	.....	.....	83 37	.....	7
.....	.....	.....	2,916 95	.....	8
.....	599 61	599 61	8 85	.....	9
.....	13 33	13 33	.....	13 33	10
.....	.....	.....	22 44	.....	11
7 00	.....	7 00	285 15	.....	12
65	.....	65	15	.....	13
.....	⁵ 239 32	239 32	.....	239 32	14
.....	36 00	36 00	85 16	.....	15
\$6,943 08	\$1,148 77	\$8,091 85	\$3,440 33	\$2,709 40	

⁴ Surplus from tax sales.

⁵ Expenditures not identified.

⁶ Net amount.

Table 19 — Results

ADVANCES, LOSSES

COUNTY	RECEIPTS		
	Advances repaid	Losses reimbursed	Total
			CLASS
1. Saratoga.....		\$93 65	\$93 65
2. Montgomery.....		655 17	655 17
3. Herkimer*			
4. Chemung.....	\$9,337 50	403 22	9,740 72
5. Ontario.....		31 51	31 51
6. Wayne.....		18 50	18 50
7. Clinton.....		96 70	96 70
8. Washington.....			
9. Otsego*			
10. Rockland*			
11. Franklin.....		30 90	30 90
12. Delaware.....		23 25	23 25
13. Fulton.....		181 86	181 86
14. Columbia*			
15. Allegany.....		30 00	30 00
16. Madison.....		34 50	34 50
17. Livingston.....	³ 500 00		500 00
18. Genesee.....		⁴ 16,850 59	16,850 59
19. Chenango.....		76 65	76 65
20. Tompkins.....	698 96	100 90	799 86
21. Warren.....		54 62	54 62
22. Cortland.....		54 00	54 00
Totals.....	\$10,536 46	\$18,736 02	\$29,272 48
			CLASS
1. Sullivan*.....			
2. Essex*.....			
3. Orleans.....		\$14 70	\$14 70
4. Wyoming.....		1,027 50	1,027 50
5. Greene.....		203 00	203 00
6. Seneca.....		49 10	49 10
7. Tioga*.....			
8. Lewis*.....			
9. Schoharie*.....			
10. Yates*.....			
11. Putnam*.....			
12. Schuyler*.....			
13. Hamilton*.....			
Totals.....		\$1,294 30	\$1,294 30

¹ See Table 14.² Admitted taxes paid treasurer and by him paid to Comptroller.

* None reported.

of County Financing, 1914

AND REFUNDS — *concluded*

EXPENDITURES			EXCESS OF ¹		
Advances	Losses	Total	Receipts	Expenditures	
IV					
\$182 29		\$182 29		\$88 64	1
			\$655 17		2
					3
9,405 50		9,405 50	335 22		4
			31 51		5
	\$42 75	42 75		24 25	6
			96 70		7
² 150 04	88 20	238 24		238 24	8
					9
					10
	1 10	1 10	29 80		11
			23 25		12
			181 86		13
					14
174 07		174 07		144 07	15
			34 50		16
	20 00		480 00		17
			16,850 59		18
			76 65		19
			799 86		20
	12 17	12 17	42 45		21
			54 00		22
\$9,911 90	\$164 22	\$10,076 12	\$19,691 56	\$495 20	
V					
					1
					2
			\$14 70		3
			1,027 50		4
			203 00		5
					6
			49 10		7
					8
					9
					10
					11
					12
					13
			\$1,294 30		

¹ Towns district school superintendent's salary.

² Cash in bank not previously taken up in records.

TABLE 20

NET RESULTS COUNTY FINANCING, 1914 — EXPENDITURES, LOANS
AND CONTRIBUTIONS

Aside from the revenues from taxes as given in Table 14, the county meets its expenditures from (1) bonds or loans issued, and (2) contributions made to such expenditures by the State and various municipal subdivisions. The purpose of this table is to show the amount which must be met from tax funds.

Net expenditures for general government:

The items included under general government are stated in Table 10. The amounts under this title are net, *i. e.*: the gross amounts expended in each county for such items less the revenues and returns as shown in Table 21.

County improvements:

The amounts entered in this column are the gross amounts expended for county buildings and highways less the income from sales of county property, insurance recoveries, and premiums on construction bonds as shown in Table 27.

Columns 1 and 2 are added to show the net expenditures for governmental purposes.

County indebtedness:

A large proportion of the amount required for county improvements is met by the issue of county bonds. These bonds must of course be ultimately paid from taxes. This column, taken from Table 31, shows the difference between the expenditures in payment of bonds and loans and the amount received from bonds and loans issued.

In case the amount paid exceeds the amount received, the difference is added to the general governmental expenditures to show the total amount met from contributions and taxes. In case the amount received exceeds the amount paid, the difference is subtracted from the expenditures for county government for the same purpose.

Contributions:

The nature of these receipts and expenditures is shown in Table 34, from which the amounts included in this column are taken. If the amount paid exceeds the amount received, the difference is added to the amount of the sixth column to show the net expenditures met from other county funds; if the amount received exceeds the amount expended, the difference is subtracted for the same purpose.

Tables 20 and 14 balance. The last column of Table 20 is the same as the last column of Table 14 and checks the accuracy of the reports as submitted by the several county treasurers.

Table 20 — Net Results

EXPENDITURES, LOANS

	NET EXPENDITURES		Net expenditures for county government	COUNTY Net reduction
	General government ¹	County improvements ²		
				<i>Add</i>
Class I.....	\$3,505,811 12	\$983,958 30	\$4,489,769 42	.....
Class II.....	2,813,688 79	963,488 04	3,777,176 83	.....
Class III.....	4,402,492 95	1,305,851 35	5,708,344 30	.....
Class IV.....	3,328,858 24	711,821 18	4,040,679 42	\$44,487 09
Class V.....	994,589 12	247,283 19	1,241,872 31	.....
State.....	\$15,045,440 22	\$4,212,402 06	\$19,257,842 28	.....

COUNTY

			CLASS	
1. Erie.....	\$1,612,958 76	\$181,039 82	\$1,793,998 58	\$115,956 42
2. Monroe.....	889,391 28	126,052 21	1,015,443 49	51,203 80
3. Westchester.....	1,003,461 08	676,866 27	1,680,327 35	.....
Totals.....	\$3,505,811 12	\$983,958 30	\$4,489,769 42	\$167,160 22

CLASS

1. Onondaga.....	\$843,696 73	\$366,043 01	\$1,209,739 74	\$18,750 71
2. Albany.....	843,275 42	220,367 34	1,063,642 76	.....
3. Oneida.....	633,256 77	98,994 29	732,251 06	102,633 60
4. Rensselaer.....	493,459 87	278,083 40	771,543 27	.....
Totals.....	\$2,813,688 79	\$963,488 04	\$3,777,176 83	\$121,384 31

CLASS

1. Orange.....	\$420,529 72	\$64,226 55	\$484,756 27	\$22,927 00
2. Chautauqua.....	147,934 57	47,152 18	195,086 75	12,000 00
3. Suffolk.....	291,434 39	63,843 38	355,277 77	.....
4. Niagara.....	238,469 38	333,842 72	572,312 10	.....
5. Ulster.....	264,316 96	55,505 52	319,822 48	46,000 00
6. St. Lawrence.....	190,332 69	132,320 68	322,653 37	.....
7. Schenectady.....	307,045 20	101,767 33	408,812 53	.....
8. Dutchess.....	257,106 28	39,328 54	296,434 82	7,806 92
9. Nassau.....	975,578 65	154,873 70	1,130,452 35	.....
10. Steuben.....	210,760 55	45,029 21	255,789 76	15,194 77
11. Jefferson.....	282,898 89	37,748 94	320,647 83	28,000 00
12. Broome.....	265,945 09	6,746 45	272,691 54	27,500 00
13. Oswego.....	233,180 29	122,536 08	355,716 37	.....
14. Cayuga.....	185,011 25	91,223 45	276,234 70	.....
15. Cattaraugus.....	131,949 04	9,706 62	141,655 66	3,000 00
Totals.....	\$4,402,492 95	\$1,305,851 35	\$5,708,344 30	\$162,428 69

¹ From Table 21.² From Table 27.³ From Table 31.

of County Financing, 1914

AND CONTRIBUTIONS

INDEBTEDNESS ³	Amount met from contributions and taxes	CONTRIBUTIONS ⁴		Net expenditures from other county funds ⁵	
		Excess of expenditures	Excess of receipts		
Net increase					
<i>Deduct</i>		<i>Add</i>	<i>Deduct</i>		
\$364,511 73	\$4,125,257 69	\$225,623 76		\$4,350,881 45	I
392,303 28	3,384,873 55		\$274,736 76	3,110,136 79	II
636,753 11	5,071,591 19		242,764 08	4,828,827 11	III
	4,085,166 51		280,583 69	3,804,582 82	IV
171,295 88	1,070,576 43		48,782 22	1,021,794 21	V
⁶ \$1,520,376 91	\$17,737,465 37		⁶ \$621,242 99	\$17,116,222 38	State
I					
	\$1,909,955 00	\$50,973 27		\$1,960,928 27	1
	1,066,647 29	39,279 40		1,105,926 69	2
\$531,671 95	1,148,655 40	135,371 09		1,284,026 49	3
\$531,671 95	\$4,125,257 69	\$225,623 76		\$4,350,881 45	
II					
	\$1,228,490 45		\$57,914 84	\$1,170,575 61	1
\$376,109 13	687,533 63		107,700 73	579,832 90	2
	834,884 66		65,530 98	769,353 68	3
137,578 46	633,964 81		43,590 21	590,374 60	4
\$513,687 59	\$3,384,873 55		\$274,736 76	\$3,110,136 79	
III					
	\$507,683 27		\$36,394 92	\$471,288 35	1
	207,086 75	\$19,692 97		226,779 72	2
\$33,349 75	351,928 02	44,916 47		396,844 49	3
44,898 00	527,414 10		18,506 07	508,908 03	4
	365,822 48		33,510 33	332,312 15	5
80,862 15	241,791 22		42,717 26	199,073 96	6
138,366 23	270,446 30		14,938 97	255,507 33	7
	304,241 74		11,787 01	292,454 73	8
423,127 05	707,325 30	403 43		707,728 73	9
	270,984 53		12,753 82	258,230 71	10
	348,647 83		71,912 59	276,735 24	11
	300,191 54		17,223 96	282,967 58	12
40,685 34	315,031 03		32,565 29	282,465 74	13
67,893 28	208,341 42		15,047 51	193,293 91	14
	144,655 66		419 22	144,236 44	15
\$799,181 80	\$5,071,591 19	\$65,012 87	\$307,776 95	\$4,828,827 11	

⁴ From Table 34.⁵ See Table 14.

Net amount.

Table 20 — Net Results
EXPENDITURES, LOANS

COUNTY	NET EXPENDITURES		Net expenditures for county government	COUNTY
	General government ¹	County improvements ²		Net reduction
				<i>Add</i> CLASS
1. Saratoga.....	\$260,065 77	\$46,714 59	\$306,780 36	.....
2. Montgomery.....	195,743 67	91,371 87	287,115 54	\$17,480 67
3. Herkimer.....	252,240 95	35,839 36	288,080 31	8,110 84
4. Chemung.....	167,446 16	37,093 28	204,539 44	.....
5. Ontario.....	183,657 17	11,871 15	195,528 32	32,737 87
6. Wayne.....	91,963 47	14,120 66	106,084 13	.....
7. Clinton.....	149,655 64	13,724 61	163,380 25	11,000 00
8. Washington.....	137,778 67	28,672 66	166,451 33	531 94
9. Otsego.....	183,009 41	17,654 39	200,663 80	24,357 62
10. Rockland.....	174,002 84	9,919 48	183,922 32	43,000 00
11. Franklin.....	160,151 09	93,406 43	253,557 52	.....
12. Delaware.....	97,051 73	16,624 08	113,675 81	6,354 70
13. Fulton.....	156,013 10	61,979 62	217,992 72	.....
14. Columbia.....	178,492 42	46,737 90	225,230 32	10,277 78
15. Allegany.....	102,380 81	22,001 21	124,382 02	.....
16. Madison.....	127,685 90	59,816 37	187,502 27	.....
17. Livingston.....	116,618 37	13,163 30	129,781 67	10,722 39
18. Genesee.....	106,483 91	64 55	106,479 36	.....
19. Chenango.....	140,465 20	11,807 44	152,272 64	14,949 66
20. Tompkins.....	114,101 92	35,621 64	149,723 56	15,025 00
21. Warren.....	151,988 40	29,041 32	181,029 72	10,000 00
22. Cortland.....	81,861 64	14,644 37	96,506 01	12,655 54
Totals.....	\$3,328,858 24	\$711,821 18	\$4,040,679 42	\$217,204 01
				CLASS
1. Sullivan.....	\$104,111 49	\$13,820 55	\$117,932 04	.....
2. Essex.....	117,653 80	48,878 88	166,532 68	.....
3. Orleans.....	127,297 33	11,686 98	138,984 31	\$27,111 88
4. Wyoming.....	58,247 69	16,295 00	74,542 69	.....
5. Greene.....	116,658 46	37,011 46	153,669 92	10,000 00
6. Seneca.....	65,378 88	21,766 53	87,145 41	.....
7. Tioga.....	77,805 79	1,280 57	79,086 36	16,370 41
8. Lewis.....	69,567 47	8,977 58	78,545 05	3,446 20
9. Schoharie.....	49,987 67	22,390 11	72,377 78	.....
10. Yates.....	34,799 14	.....	34,799 14	.....
11. Putnam.....	72,960 09	32,457 23	105,417 32	4,000 00
12. Schuyler.....	31,455 92	10,908 84	42,364 76	.....
13. Hamilton.....	68,665 39	21,809 46	90,474 85	.....
Totals.....	\$994,589 12	\$247,283 19	\$1,241,872 31	\$60,928 49

¹ From Table 21.² From Table 27.³ From Table 31.⁴ From Table 34.

of County Financing, 1914

AND CONTRIBUTIONS — *concluded*

INDEBTEDNESS ³	Amount met from contributions and taxes	CONTRIBUTIONS ⁴		Net expenditures from other county funds ⁵	
		Excess of expenditures	Excess of receipts		
Net increase					
<i>Deduct</i>		<i>Add</i>	<i>Deduct</i>		
IV					
\$67,469 13	\$239,311 23		\$29,004 73	\$210,306 50	1
	304,596 21		9,386 61	295,209 60	2
	296,191 15		25,879 78	270,311 37	3
2,495 00	202,044 44	\$7,935 93		209,980 37	4
	228,266 19		3,446 17	224,820 02	5
	106,084 13	14,206 88		120,291 01	6
	174,380 25		4,458 56	169,921 69	7
	166,983 27	6,027 50		173,010 77	8
	225,021 42		19,625 52	205,395 90	9
	226,922 32		18,451 67	208,470 65	10
20,252 79	233,304 73		24,600 33	208,704 40	11
	120,030 51		7,854 49	112,176 02	12
8,000 00	209,992 72		52,148 18	157,844 54	13
	235,508 10		6,632 05	228,876 15	14
14,500 00	109,882 02		5,903 41	103,978 61	15
60,000 00	127,502 27	669 39		128,171 56	16
	140,504 06	8,107 63		148,611 69	17
	106,479 36		5,207 90	101,271 46	18
	167,222 30		24,858 41	142,363 89	19
	164,748 56		57,626 49	107,122 07	20
	191,029 72		17,179 94	173,849 78	21
	109,161 55		5,266 78	103,894 77	22
\$172,716 92	\$4,085,166 51	\$36,947 33	\$317,531 02	\$3,804,582 82	
V					
\$8,000 00	\$109,932 04	\$1,428 81		\$111,360 85	1
14,674 25	151,858 43		\$21,526 98	130,331 45	2
	166,096 19		10,004 31	156,091 88	3
6,000 00	68,542 69	11,482 37		80,025 06	4
	163,669 92		29,038 65	134,631 27	5
93,313 06	76,167 65	9,307 45		3,139 80	6
	95,456 77	4,439 08		99,595 85	7
	81,991 25		15,713 18	66,278 07	8
21,000 00	51,377 78		3,786 69	47,591 09	9
	34,799 14	4,071 00		38,870 14	10
	109,417 32		1,651 50	107,765 82	11
5,399 62	36,965 14	2,342 58		39,307 72	12
83,837 44	6,637 41		132 20	6,505 21	13
\$232,224 37	\$1,070,576 43	\$33,071 29	\$81,853 51	\$1,021,794 21	

⁵ See Table 14.⁶ Receipts from sales of property more than cost of improvement.⁷ Increase in debt in excess of cost of county government.

TABLE 21

RESULTS OF COUNTY FINANCING, 1914 — COST OF GENERAL GOVERNMENT

The items included in the cost of general government are stated in Table 10, and the amounts expended for such several items are shown in Tables 42 et seq.

For the purpose of showing the net cost of general government there are here indicated the revenues and returns of the county from the earnings of its officers and property.

Earnings of county officers:

In the early statutes of the State most of the county officers were compensated for their services by fees collected from the persons in behalf of whom services were performed. As the practice became more common of compensating such officers by salaries instead of fees, either by statutes providing for such salaries or by construction of the courts, the fees so received were required to be paid into the county treasury for the use and benefit of the county. Practically the whole of the amounts here entered arise from such fees.

Interest and earnings of county property:

The County Law requires that the county treasurer shall deposit county funds in banks at the agreed rate of interest. In some counties there are minor receipts from rentals and other earnings of property owned by the county. (See Table 23.)

Fines and forfeits:

Under this title are entered the amounts received by the county from these sources.

Earnings of penal institutions:

Counties having penitentiaries are permitted by law to contract with other counties for the maintenance of prisoners sentenced to such penitentiaries. Occasionally the county finds it necessary during the repair of its own jail to temporarily transfer its prisoners

to the jail in an adjoining county. The expenses of the maintenance of such prisoners is paid by the county making such transfer to the county to which the transfer is made.

In most penitentiaries and in some jails, prisoners are given employment, and products of the labor are sold by the county. The amounts received are included in this column.

Minor amounts are occasionally received by such institutions from other sources and are included herein.

Premiums or accrued interest on refunding bonds:

When bonds maturing are met by the proceeds of new bonds issued (refunding bonds) the premium received on such new bonds should be converted into a sinking fund for the redemption of such bonds. But this procedure is rarely or never followed in the counties of this State. The moneys received from such premiums are usually applied to the general governmental purposes. They are therefore here included as a revenue to general government.

It is probable that this column is inaccurate in many counties for the reason that county treasurers in making their reports have failed to distinguish between bonds issued for construction and bonds issued for refunding purposes.

Earnings of charitable institutions:

Many of the almshouses of the State have farms connected with them. The products of the farm are sold for the benefit of the county. Frequently payments are made to the county for the maintenance of inmates of its charitable institutions. The amounts so received with other minor receipts are included in this column.

The total refunds and receipts are deducted from the gross cost of general government to show the net cost of general government.

Table 21 — Results of
COST OF GENERAL

	Total cost of general government ¹	REVENUES AND		
		Earnings of county officers ²	Interest and earnings of county property ³	Fines and forfeits ⁴
Class I.....	\$3,850,112 18	\$126,218 93	\$71,786 58	\$8,147 75
Class II.....	2,980,127 05	82,709 98	28,930 72	5,568 00
Class III.....	4,765,727 70	221,205 40	66,648 50	18,507 59
Class IV.....	3,522,577 55	115,462 83	34,205 40	8,250 62
Class V.....	1,062,138 03	35,139 17	5,361 50	4,673 77
State.....	\$16,180,682 51	\$580,736 31	\$206,932 70	\$45,147 73
COUNTY		CLASS		
1. Erie.....	\$1,777,135 83	\$57,563 04	\$44,707 82	\$3,141 00
2. Monroe.....	1,008,792 95	55,658 04	20,322 94	1,713 75
3. Westchester.....	1,064,183 40	12,997 85	6,755 82	3,293 00
Totals.....	\$3,850,112 18	\$126,218 93	\$71,786 58	\$8,147 75
Averages.....	1,283,370 72	42,072 97	23,928 86	2,715 91
		CLASS		
1. Onondaga.....	\$955,604 19	\$62,638 91	\$10,804 35	\$1,650 00
2. Albany.....	854,500 14	1,148 46	6,721 58	1,106 00
3. Oneida.....	664,141 26	15,438 84	6,578 35	2,801 00
4. Rensselaer.....	505,881 46	3,483 77	4,826 44	11 00
Totals.....	\$2,980,127 05	\$82,709 98	\$28,930 72	\$5,568 00
Averages.....	745,031 76	20,677 49	7,232 68	1,392 00
		CLASS		
1. Orange.....	\$445,855 21	\$13,301 62	\$837 73	\$300 00
2. Chautauqua.....	180,186 42	23,272 90	2,135 20	1,370 60
3. Suffolk.....	312,748 59	6,003 01	7,956 13	300 00
4. Niagara.....	264,145 71	13,381 45	4,638 02	5,429 00
5. Ulster.....	285,127 40	17,376 03	156 73	200 00
6. St. Lawrence.....	211,678 55	13,942 22	1,203 13	1,890 00
7. Schenectady.....	332,637 81	15,300 43	2,982 40	907 00
8. Dutchess.....	266,461 27	2,479 44	3,643 97	365 00
9. Nassau.....	1,047,225 07	36,958 90	32,838 25	1,956 87
10. Steuben.....	229,062 14	14,379 02	737 01	1,193 12
11. Jefferson.....	296,005 71	9,622 18	2,653 64	775 00
12. Broome.....	289,695 16	14,614 83	2,804 01	280 00
13. Oswego.....	254,552 65	14,164 58	2,333 45	1,411 00
14. Cayuga.....	203,185 36	14,805 87	1,271 77	1,000 00
15. Cattaraugus.....	147,160 65	12,102 92	457 06	1,130 00
Totals.....	\$4,765,727 70	\$221,205 40	\$66,648 50	\$18,507 59
Averages.....	317,715 18	14,747 03	4,443 23	1,233 84

¹ See Tables 41 and 42.² From Table 22.³ From Table 23.⁴ From Table 24.

County Financing, 1914

GOVERNMENT

RETURNS FROM GENERAL GOVERNMENT				Net cost of general government	
Earnings of penal institutions ⁵	Premiums and accrued interest on refunding bonds ⁶	Earnings of charitable institutions ⁷	Total		
\$66,225 30	\$36,042 52	\$35,879 98	\$344,301 06	\$3,505,811 12	I
24,834 66	283 33	24,111 57	166,438 26	2,813,688 79	II
3,553 41	5,515 43	47,804 42	363,234 75	4,402,492 95	III
153 18	1,464 84	34,182 44	193,719 31	3,328,858 24	IV
.....	1,742 40	20,632 07	67,548 91	994,589 12	V
\$94,766 55	\$45,048 52	\$162,610 48	\$1,135,242 29	\$15,045,440 22	State
I					
\$36,600 91	.....	\$22,164 30	\$164,177 07	\$1,612,958 76	1
29,624 39	.....	12,082 55	119,401 67	889,391 28	2
.....	\$36,042 52	1,633 13	60,722 32	1,003,461 08	3
\$66,225 30	\$36,042 52	\$35,879 98	\$344,301 06	\$3,505,811 12	
33,112 65	36,042 52	11,959 99	114,767 02	1,168,603 70	
II					
\$24,579 92	.....	\$12,234 28	\$111,907 46	\$843,696 73	1
.....	\$283 33	1,965 35	11,224 72	843,275 42	2
254 74	.....	5,811 56	30,884 49	633,256 77	3
.....	.....	4,100 38	12,421 59	493,459 87	4
\$24,834 66	\$283 33	\$24,111 57	\$166,438 26	\$2,813,688 79	
12,417 33	283 33	6,027 89	41,609 56	703,422 19	
III					
\$1,364 27	.....	\$9,521 87	\$25,325 49	\$420,529 72	1
.....	\$98 00	5,375 15	32,251 85	147,934 57	2
.....	93 75	6,961 31	21,314 20	291,434 39	3
.....	.....	2,227 86	25,676 33	238,469 38	4
.....	.....	3,077 68	20,810 44	264,316 96	5
651 51	.....	3,659 00	21,345 86	190,332 69	6
131 00	4,734 61	1,537 17	25,592 61	307,045 20	7
.....	.....	2,866 58	9,354 99	257,106 28	8
264 00	97 40	31 00	71,646 42	975,578 65	9
166 32	.....	1,826 12	18,301 59	210,760 55	10
56 00	.....	.....	13,106 82	282,898 89	11
.....	.....	6,051 23	23,750 07	265,945 09	12
920 31	491 67	2,051 35	21,372 36	233,180 29	13
.....	.....	1,096 47	18,174 11	185,011 25	14
.....	.....	1,521 63	15,211 61	131,949 04	15
\$3,533 41	\$5,515 43	\$47,804 42	\$363,234 75	\$4,402,492 95	
507 63	1,103 09	3,414 60	24,215 65	293,499 53	

⁵ From Table 25.⁶ From Table 24.⁷ From Table 26.

Table 21 — Results of
COST OF GENERAL

COUNTY	Total cost of general government ¹	REVENUES AND		
		Earnings of county officers ²	Interest and earnings of county property ³	Fines and forfeits ⁴
				CLASS
1. Saratoga.....	\$275,224 88	\$10,566 53	\$3,103 75	.....
2. Montgomery.....	213,016 21	8,835 76	2,029 18	\$1,000 00
3. Herkimer.....	264,745 17	7,673 80	2,441 37	1,563 00
4. Chemung.....	173,690 96	2,002 74	4,192 06	50 00
5. Ontario.....	199,993 77	10,215 76	3,814 52	.....
6. Wayne.....	106,955 36	11,296 26	3,053 86	250 00
7. Clinton.....	157,214 04	5,544 83	1,594 30	.....
8. Washington.....	146,863 99	5,579 76	1,155 88	267 62
9. Otsego.....	184,676 10	1,185 40	386 29	95 00
10. Rockland.....	179,631 90	76 78	4,008 20	.....
11. Franklin.....	171,882 96	5,284 96	1,635 58	2,415 00
12. Delaware.....	103,837 14	4,514 07	206 02	100 00
13. Fulton.....	163,893 38	4,996 04	1,797 73	550 00
14. Columbia.....	183,677 80	2,482 49	1,293 61	.....
15. Allegany.....	111,828 68	5,259 48	313 51	.....
16. Madison.....	137,013 09	7,594 48	869 66	100 00
17. Livingston.....	124,511 53	6,575 45	25 07	.....
18. Genesee.....	116,792 34	6,333 20	1,130 73	185 00
19. Chenango.....	144,651 26	787 08	114 09	100 00
20. Tompkins.....	122,350 35	7,392 86	56 51	.....
21. Warren.....	154,832 95	691 63	905 83	.....
22. Cortland.....	85,293 69	573 47	77 65	1,575 00
Totals.....	\$3,522,577 55	\$115,462 83	\$34,205 40	\$8,250 62
Averages.....	160,117 16	5,248 31	1,554 79	634 66
				CLASS
1. Sullivan.....	\$111,022 58	\$5,578 57	\$157 88	\$300 00
2. Essex.....	121,675 78	72 46	1,276 10	1,030 77
3. Orleans.....	138,735 46	5,936 90	495 25	500 00
4. Wyoming.....	71,319 21	5,572 64	674 37	1,042 00
5. Greene.....	120,488 50	2,827 04	500 00	503 00
6. Seneca.....	72,589 14	4,814 35	788 52	.....
7. Tioga.....	79,176 04	856 56	150 00	300 00
8. Lewis.....	75,209 02	2,863 84	819 35	1,000 00
9. Schoharie.....	51,311 09	908 44	.....	.....
10. Yates.....	39,681 87	2,352 09	261 32	.....
11. Putnam.....	79,171 19	1,812 30	145 85	.....
12. Schuyler.....	33,092 76	1,543 98	92 86	.....
13. Hamilton.....	68,665 39	.....	.....	.....
Totals.....	\$1,062,138 03	\$35,139 17	\$5,361 50	\$4,673 77
Averages.....	81,702 92	2,928 26	446 79	667 68

¹ See Tables 41 and 42.² From Table 22.³ From Table 23.⁴ From Table 24.

County Financing, 1914

GOVERNMENT — *concluded*

RETURNS FROM GENERAL GOVERNMENT				Net cost of general government	
Earnings of penal institutions ⁵	Premiums and accrued interest on refunding bonds ⁶	Earnings of charitable institutions ⁷	Total		
IV	\$1,333 33	\$155 50	\$15,159 11	\$260,065 77	1
.....	.....	5,407 60	17,272 54	195,743 67	2
.....	.....	826 05	12,504 22	252,240 95	3
.....	.....	.....	6,244 80	167,446 16	4
\$31 78	.....	2,274 54	16,336 60	183,657 17	5
.....	.....	391 77	14,991 89	91,963 47	6
.....	.....	419 27	7,558 40	149,655 64	7
.....	.....	2,082 06	9,085 32	137,778 67	8
.....	.....	.....	1,666 69	183,009 41	9
.....	.....	1,544 08	5,629 06	174,002 84	10
.....	.....	2,396 33	11,731 87	160,151 09	11
.....	.....	1,965 32	6,785 41	97,051 73	12
.....	131 51	405 00	7,880 28	156,013 10	13
.....	.....	1,409 28	5,185 38	178,492 42	14
.....	.....	3,874 88	9,447 87	102,380 81	15
120 00	.....	643 05	9,327 19	127,685 90	16
.....	.....	1,292 64	7,893 16	116,618 37	17
.....	.....	2,659 50	10,308 43	106,483 91	18
1 40	.....	3,183 49	4,186 06	140,465 20	19
.....	.....	799 06	8,248 43	114,101 92	20
.....	.....	1,247 09	2,844 55	151,988 40	21
.....	.....	1,205 93	3,432 05	81,861 64	22
\$153 18	\$1,464 84	\$34,182 44	\$193,719 31	\$3,328,858 24	
51 06	732 42	1,709 11	8,805 42	151,311 73	
V	.....	\$874 64	\$6,911 09	\$104,111 49	1
.....	.....	1,642 65	4,021 98	117,653 80	2
.....	.....	4,505 98	11,438 13	127,297 33	3
.....	.....	5,784 51	13,071 52	58,247 69	4
.....	.....	.....	3,830 04	116,658 46	5
.....	*\$1,607 39	.....	7,210 26	65,378 88	6
.....	.....	63 69	1,370 25	77,805 79	7
.....	.....	958 36	5,641 55	69,567 47	8
.....	135 01	279 97	1,323 42	49,987 67	9
.....	.....	2,269 32	4,882 73	34,799 14	10
.....	.....	4,252 95	6,211 10	72,960 09	11
.....	.....	.....	1,636 84	31,455 92	12
.....	.....	.....	.....	68,665 39	13
.....	\$1,742 40	\$20,632 07	\$67,548 91	\$994,589 12	
.....	871 20	2,292 45	5,629 07	76,506 85	

⁵ From Table 25.⁶ From Table 24.⁷ From Table 26.⁸ Interest on building bonds.

TABLE 22

REVENUES AND RETURNS FROM GENERAL GOVERNMENT—EARNINGS
OF COUNTY OFFICES*Sale of election publications:*

The Election Law provides for the sale by the county of certain publications by the election commissioners. The amount included in this column is the amount reported by the county treasurer as received from this source.

Fees and commissions to county officers:

This portion of this table analyzes the fees reported by county treasurers as received from the several county officers. The total fees received are added to the total amount from sales to give in column 1 the total amount received from earnings of county offices.

Table 22 — Revenues and
EARNINGS OF

	Total ¹	Sales of elections publications	County treasurer
Class I.....	\$126,218 93	\$57 22	\$15,628 34
Class II.....	82,709 98	108 80	20,915 39
Class III.....	221,205 40	28 10	40,024 28
Class IV.....	115,462 83	65 68	22,816 79
Class V.....	35,139 17	.....	6,206 96
State.....	\$580,736 31	\$259 80	\$105,591 76
COUNTY			
1. Erie.....	\$57,563 04	\$57 22	\$4,502 85
2. Monroe.....	55,658 04	.....	8,299 55
3. Westchester.....	12,997 85	.....	2,825 94
Totals.....	\$126,218 93	\$57 22	\$15,628 34
Averages.....	42,072 64	57 22	5,209 44
CLASS			
1. Onondaga.....	\$62,638 91	.....	\$14,807 96
2. Albany.....	1,148 46	\$104 00	1,044 46
3. Oneida.....	15,438 84	4 80	2,891 97
4. Rensselaer.....	3,483 77	.....	2,171 00
Totals.....	\$82,709 98	\$108 80	\$20,915 39
Averages.....	20,677 49	54 40	5,228 84
CLASS			
1. Orange.....	\$13,301 62	.....	\$635 51
2. Chautauqua.....	23,272 90	.....	4,621 67
3. Suffolk.....	6,003 01	\$26 65	5,737 86
4. Niagara.....	13,381 45	1 45	1,147 73
5. Ulster.....	17,376 03	.....	451 32
6. St. Lawrence.....	13,942 22	.....	1,874 84
7. Schenectady.....	15,300 43	.....	596 19
8. Dutchess.....	2,479 44	.....	2,366 19
9. Nassau.....	36,458 90	.....	10,727 85
10. Steuben.....	14,379 02	.....	2,974 23
11. Jefferson.....	9,622 18	.....	.....
12. Broome.....	14,614 83	.....	2,609 90
13. Oswego.....	14,164 58	.....	3,864 67
14. Cayuga.....	14,805 87	.....	2,351 62
15. Cattaraugus.....	12,102 92	.....	64 70
Totals.....	\$221,205 40	\$28 10	\$40,024 28
Averages.....	14,747 03	14 05	2,858 88

¹ See table 21.² Costs and expenses of litigation recovered.

Returns from General Government

COUNTY OFFICES

FEES AND COMMISSIONS OF COUNTY OFFICERS						
COUNTY CLERK		Surrogate	Sheriff	Other officers	Total	
Court fees	Registration fees					
\$12,547 51	\$86,770 63	\$1,673 10	\$8,957 09	\$585 04	\$126,161 71	I
2,086 10	57,842 11	.....	1,757 58	.....	82,601 18	II
4,301 31	155,465 25	1,541 55	9,864 02	9,980 89	221,177 30	III
2,393 50	85,820 88	697 81	3,251 09	417 08	115,397 15	IV
521 06	27,912 80	172 95	325 40	.....	35,139 17	V
\$21,849 48	\$413,811 67	\$4,085 41	\$24,155 18	\$10,983 01	\$580,476 51	State
I						
.....	\$43,200 34	\$260 50	\$8,957 09	\$585 04	\$57,505 82	1
\$2,375 60	43,570 29	1,412 60	.....	.....	55,658 04	2
10,171 91	.....	.....	.....	.....	12,997 85	3
\$12,547 51	\$86,770 63	\$1,673 10	\$8,957 09	\$585 04	\$126,161 71	
6,273 85	43,385 31	836 55	8,957 09	585 04	42,053 90	
II						
\$1,399 91	\$45,986 23	.....	\$444 81	.....	\$62,638 91	1
.....	.....	.....	.....	.....	1,044 46	2
686 19	11,855 88	.....	.....	.....	15,434 04	3
.....	.....	.....	1,312 77	.....	3,483 77	4
\$2,086 10	\$57,842 11	.....	\$1,757 58	.....	\$82,601 18	
1,043 05	28,921 05	.....	878 79	.....	20,650 29	
II						
.....	\$12,515 06	.....	\$151 05	.....	\$13,301 62	1
\$650 72	16,521 50	\$534 51	944 50	.....	23,272 90	2
.....	.....	.....	238 50	.....	5,976 36	3
.....	11,774 52	261 75	196 00	.....	13,380 00	4
.....	8,010 98	.....	137 75	² \$8,775 98	17,376 03	5
242 43	10,281 59	165 25	173 20	³ 1,204 91	13,942 22	6
.....	14,704 24	.....	.....	.....	15,300 43	7
.....	.....	.....	113 25	.....	2,479 44	8
1,483 29	21,269 78	580 04	2,397 94	.....	36,458 90	9
1,257 61	9,888 78	.....	258 40	.....	14,379 02	10
.....	9,622 18	.....	.....	.....	9,622 18	11
252 15	9,787 67	.....	1,965 11	.....	14,614 83	12
276 34	8,704 23	.....	1,319 34	.....	14,164 58	13
.....	11,628 62	.....	825 63	.....	14,805 87	14
138 77	10,756 10	.....	1,143 35	.....	12,102 92	15
\$4,301 31	\$155,465 25	\$1,541 55	\$9,864 02	\$9,980 89	\$221,177 30	
614 47	11,958 86	385 39	758 77	4,990 49	14,745 15	

¹Sundry fees of county clerk.

Table 22 — Revenues and Returns

EARNINGS OF COUNTY

COUNTY	Total ¹	Sales of elections publications	County treasurer
			CLASS
1. Saratoga.....	\$10,566 53		\$3,493 32
2. Montgomery.....	8,835 76		4,805 51
3. Herkimer.....	7,673 80	\$0 95	8 32
4. Chemung.....	2,002 74		1,993 29
5. Ontario.....	10,215 76		1,921 23
6. Wayne.....	11,296 26		1,854 39
7. Clinton.....	5,544 83		1,228 21
8. Washington.....	5,579 76		1,088 05
9. Otsego.....	1,185 40	58 43	1,126 97
10. Rockland.....	76 78		76 78
11. Franklin.....	5,284 96	4 30	1,236 82
12. Delaware.....	4,514 07	2 00	464 28
13. Fulton.....	4,996 04		1,913 16
14. Columbia.....	2,482 49		
15. Allegany.....	5,259 48		
16. Madison.....	7,594 48		
17. Livingston.....	6,575 45		31 67
18. Genesee.....	6,333 20		224 87
19. Chenango.....	787 08		787 08
20. Tompkins.....	7,392 86		83 22
21. Warren.....	691 63		
22. Cortland.....	573 47		479 62
Totals.....	\$115,462 83	\$65 68	\$22,816 79
Averages.....	5,248 31	16 42	1,267 59
			CLASS
1. Sullivan.....	\$5,578 57		\$1,015 07
2. Essex.....	72 46		72 46
3. Orleans.....	5,936 90		1,461 50
4. Wyoming.....	5,572 64		594 87
5. Greene.....	2,827 04		435 72
6. Seneca.....	4,814 35		793 72
7. Tioga.....	856 56		739 78
8. Lewis.....	2,863 84		165 12
9. Schoharie.....	908 44		434 93
10. Yates.....	2,352 09		
11. Putnam.....	1,812 30		330 18
12. Schuyler.....	1,543 98		163 61
13. Hamilton.....			
Totals.....	\$35,139 17		\$6,206 96
Averages.....	2,928 26		564 26

¹ See Table 21.

from General Government

OFFICES — *concluded*

FEES AND COMMISSIONS OF COUNTY OFFICERS						
COUNTY CLERK		Surrogate	Sheriff	Other officers	Total	
Court fees	Registration fees					
IV						
\$243 74	\$6,296 44	\$12 57	\$520 46		\$10,566 53	1
	3,425 34		604 97		8,835 76	2
	7,251 63	362 90		³ \$50 00	7,672 85	3
			9 45		2,002 74	4
	8,294 53				10,215 76	5
313 12	9,010 02	118 73			11,296 26	6
186 70	3,807 94		321 98		5,544 83	7
122 61	3,757 07		612 03		5,579 76	8
					1,126 97	9
					76 78	10
112 93	3,649 10		281 81		5,280 66	11
219 92	3,827 87				4,512 07	12
445 83	2,637 05				4,996 04	13
	2,482 49				2,482 49	14
	5,152 13	107 35			5,259 48	15
387 76	6,951 42		255 30		7,594 48	16
102 42	6,376 76		64 60		6,575 45	17
142 13	5,730 20		218 00	18 00	6,333 20	18
					787 08	19
116 34	7,170 89	22 41			7,392 86	20
			342 55	349 08	691 63	21
		73 85	20 00		573 47	22
\$2,393 50	\$85,820 88	\$697 81	\$3,251 09	\$417 08	\$115,397 15	
217 59	5,363 80	116 30	295 55	139 02	5,245 32	
V						
	\$4,563 50				\$5,578 57	1
					72 46	2
	² 4,429 20		\$46 20		5,936 90	3
	² 4,977 77				5,572 64	4
	2,391 32				2,827 04	5
	3,757 23		263 40		4,814 35	6
		\$116 78			856 56	7
\$521 06	2,121 49	56 17			2,863 84	8
	473 51				908 44	9
	2,336 29		15 80		2,352 09	10
	1,482 12				1,812 30	11
	1,380 37				1,543 98	12
						13
\$521 06	\$27,912 80	\$172 95	\$325 40		\$35,139 17	
521 06	2,791 28	86 47	108 46		2,928 26	

² All fees.³ County clerk. Expenses of clerical work in mortgage tax matters allowed by State.

TABLE 23**REVENUES AND RETURNS OF GENERAL GOVERNMENT — INTEREST
AND EARNINGS OF COUNTY PROPERTY**

The purpose of this table is to show the sources of receipts of this nature. The "earnings of county property" does not include earnings of penal institutions (see Table 25) nor earnings of charitable institutions (see Table 26).

Table 23 — Revenues and Returns

INTEREST AND EARNINGS

	Total ¹	INTEREST FROM DEPOSITS	
		Deposits general funds	Deposits highway funds
Class I.....	\$71,786 58	\$54,035 92	\$1,941 33
Class II.....	28,930 72	22,754 91	360 68
Class III.....	66,648 50	23,249 48	9,092 90
Class IV.....	34,205 40	21,932 83	4,529 78
Class V.....	5,361 50	2,786 23	887 16
State.....	\$206,932 70	\$124,759 37	\$16,811 85
COUNTY			
1. Erie.....	\$44,707 82	\$31,101 88	.....
2. Monroe.....	20,322 94	18,674 26	.....
3. Westchester.....	6,755 82	4,259 78	\$1,941 33
Totals.....	\$71,786 58	\$54,035 92	\$1,941 33
Averages.....	23,928 86	18,011 97	1,941 33
CLASS			
1. Onondaga.....	\$10,804 35	\$7,129 15	.....
2. Albany.....	6,721 58	5,887 61	\$121 57
3. Oneida.....	6,573 35	5,685 15	.....
4. Rensselaer.....	4,826 44	4,053 00	239 11
Totals.....	\$28,930 72	\$22,754 91	\$360 68
Averages.....	7,232 68	5,688 72	180 34
CLASS			
1. Orange.....	\$837 73	.....	.....
2. Chautauqua.....	2,135 20	\$1,386 41	\$440 32
3. Suffolk.....	7,956 13	.....	.....
4. Niagara.....	4,638 02	3,603 30	775 05
5. Ulster.....	156 73	156 73	.....
6. St. Lawrence.....	1,203 13	988 77	.....
7. Schenectady.....	2,982 40	1,057 19	805 61
8. Dutchess.....	3,643 97	3,197 59	.....
9. Nassau.....	32,838 25	4,862 23	6,226 94
10. Steuben.....	737 01	606 09	.....
11. Jefferson.....	2,653 64	2,653 64	.....
12. Broome.....	2,804 01	2,680 66	.....
13. Oswego.....	2,333 45	513 40	844 98
14. Cayuga.....	1,271 77	1,192 00	.....
15. Cattaraugus.....	457 06	351 47	.....
Totals.....	\$66,648 50	\$23,249 48	\$9,092 90
Averages.....	4,443 28	1,788 42	1,818 58

¹ See table 21.² Rental of steam roller.

from General Government
OF COUNTY PROPERTY

AND RETURNED TAXES		EARNINGS OF PROPERTY				
Returned taxes	Total	Rentals	Products sold	Other property earnings	Total	
\$14,229 99	\$70,207 24	\$1,471 21	\$108 13		\$1,579 34	I
1,214 61	24,330 20	4,600 52			4,600 52	II
32,989 16	65,331 54	1,103 86		\$213 10	1,316 96	III
6,100 83	32,563 44	1,593 60		48 36	1,641 96	IV
966 19	4,639 58	721 92			721 92	V
\$55,500 78	\$197,072 00	\$9,491 11	\$108 13	\$261 46	\$9,860 70	State
I						
\$13,506 94	\$44,608 82	\$99 00			\$99 00	1
723 05	19,397 31	2 817 50	\$108 13		925 63	2
	6,201 11	554 71			554 71	3
\$14,229 99	\$70,207 24	\$1,471 21	\$108 13		\$1,579 34	
7,114 99	23,402 41	490 40	108 13		526 44	
II						
	\$7,129 15	\$3,675 20			\$3,675 20	1
	6,009 18	712 40			712 40	2
\$680 28	6,365 43	212 92			212 92	3
534 33	4,826 44					4
\$1,214 61	\$24,330 20	\$4,600 52			\$4,600 52	
607 30	6,082 55	1,533 50			1,533 50	
I II						
\$837 73	\$837 73					1
308 47	2,135 20					2
7,943 03	7,943 03			\$13 10	\$13 10	3
255 16	4,633 51	\$4 51			4 51	4
	156 73					5
12 84	1,001 61	1 52		2 200 00	201 52	6
776 06	2,638 86	343 54			343 54	7
303 76	3,501 35	142 62			142 62	8
21,286 34	32,375 51	462 74			462 74	9
100 92	707 01	30 00			30 00	10
	2,653 64					11
123 35	2,804 01					12
935 91	2,294 29	39 16			39 16	13
	1,192 00	79 77			79 77	14
105 59	457 06					15
\$32,989 16	\$65,331 54	\$1,103 86		\$213 10	\$1,316 96	
2,749 10	4,355 44	137 98		106 55	146 33	

* " Keep of team at jail."

Table 23 — Revenues and Returns

INTEREST AND EARNINGS OF

COUNTY	Total ¹	INTEREST FROM DEPOSITS	
		Deposits general funds	Deposits highway funds
			CLASS
1. Saratoga.....	\$3,103 75	\$995 42	\$1,988 80
2. Montgomery.....	2,029 18	1,542 50	373 84
3. Herkimer.....	2,441 37	2,376 61	
4. Chemung.....	4,192 06	599 74	
5. Ontario.....	3,814 52	*3,698 91	
6. Wayne.....	3,053 86	3,040 05	
7. Clinton.....	1,594 30	973 40	
8. Washington.....	1,155 88	562 18	493 37
9. Otsego.....	386 29	323 05	
10. Rockland.....	4,008 20	1,874 13	
11. Franklin.....	1,635 58	943 76	691 82
12. Delaware.....	206 02	159 10	46 92
13. Fulton.....	1,797 73	1,708 24	
14. Columbia.....	1,293 61	967 44	22 60
15. Allegany.....	313 51	313 51	
16. Madison.....	869 66	503 97	361 29
17. Livingston.....	25 07		
18. Genesee.....	1,130 73	1,130 73	
19. Chenango.....	114 09		
20. Tompkins.....	56 51		
21. Warren.....	905 83	220 09	551 14
22. Cortland.....	77 65		
Totals.....	\$34,205 40	\$21,932 83	\$4,529 78
Averages.....	1,554 79	1,774 07	566 22
			CLASS
1. Sullivan.....	\$157 88		
2. Essex.....	1,276 10	\$361 65	\$792 43
3. Orleans.....	495 25		94 73
4. Wyoming.....	674 37	612 33	
5. Greene.....	500 00		
6. Seneca.....	788 52	788 52	
7. Tioga.....	150 00		
8. Lewis.....	819 35	669 55	
9. Schoharie.....			
10. Yates.....	261 32	261 32	
11. Putnam.....	145 85		
12. Schuyler.....	92 86	92 86	
13. Hamilton.....			
Totals.....	\$5,361 50	\$2,786 23	\$887 16
Averages.....	487 40	464 37	443 58

¹ See table 21.² Assessment books \$19.70, sheriff \$24.06.

from General Government

COUNTY PROPERTY — *concluded*

AND RETURNED TAXES		EARNINGS OF PROPERTY			
Returned taxes	Total	Rentals	Products sold	Other property earnings	Total
IV					
\$59 53	\$3,043 75	\$60 00			\$60 00
47 84	1,964 18	65 00			65 00
	2,376 61	21 00		\$43 76	64 76
3,032 59	3,632 33	559 73			559 73
59 11	3,758 02	56 50			56 50
13 81	3,053 86				
138 74	1,112 14	482 16			482 16
44 52	1,100 07	55 81			55 81
63 24	386 29				
2,054 07	3,928 20	80 00			80 00
	1,635 58				
	206 02				
10 49	1,718 73	79 00			79 00
303 57	1,293 61				
	313 51				
	865 26	4 40			4 40
25 07	25 07				
	1,130 73				
	114 09				
56 51	56 51				
	771 23	130 00		4 60	134 60
77 65	77 65				
\$6,100 83	\$32,563 44	\$1,593 60		\$48 36	\$1,641 96
433 41	1,479 83	144 87		24 18	149 26
V					
\$157 88	\$157 88				
122 02	1,276 10				
349 14	443 87	\$51 38			\$51 38
61 50	673 83	54			54
		500 00			500 00
	788 52				
		150 00			150 00
129 80	799 35	20 00			20 00
	261 32				
145 85	145 85				
	92 86				
\$966 19	\$4,639 58	\$721 92			\$721 92
161 03	515 50	144 38			144 38

* \$3,086.39 interest on " Special trust fund deposits."

TABLE 24

REVENUES AND RETURNS OF GENERAL GOVERNMENT — FINES AND FORFEITS — PREMIUMS AND ACCRUED INTEREST ON REFUNDING AND REVENUE BONDS

Premiums and accrued interest on refunding bonds:

This table shows the sources from which such funds were derived.

Fines:

The amounts shown in this table do not include the fines received from liquor tax cases or other fines directed by law to be applied to specific purposes not included in the items covered by the title of general government.

Forfeits:

This item includes (1.) the cash deposits in lieu of bail entered by the county treasurer originally as a special trust fund and transferred to his general accounts upon receipt of the order of the court declaring the bail forfeited, (2.) recoveries from bondsmen in criminal actions and (3.) forfeited deposits of bidders on contracts.

Table 24 — Revenues and
PREMIUMS AND ACCRUED

	Total	ACCRUED INTEREST		
		ACCRUED INTEREST		
		General	Highway	Total
Class I.....	\$36,042 52	\$1,501 18	\$304 43	\$1,805 61
Class II.....	283 33	283 33		283 33
Class III.....	5,515 43	4,925 76	589 67	5,515 43
Class IV.....	1,464 84	631 50	833 34	1,464 84
Class V.....	1,742 40	1,742 40		1,742 40
State.....	\$45,048 52	\$9,084 17	\$1,727 44	\$10,811 61
COUNTY		CLASS		
1. Erie.....				
2. Monroe.....				
3. Westchester.....	\$36,042 52	\$1,501 18	\$304 43	\$1,805 61
Totals.....	\$36,042 52	\$1,501 18	\$304 43	\$1,805 61
Averages.....	36,042 52	1,501 18	304 43	1,805 61
		CLASS		
1. Onondaga.....				
2. Albany.....	\$283 33	\$283 33		\$283 33
3. Oneida.....				
4. Rensselaer.....				
Totals.....	\$283 33	\$283 33		\$283 33
Averages.....	283 33	283 33		283 33
		CLASS		
1. Orange.....				
2. Chautauqua.....	\$98 00		\$98 00	\$98 00
3. Suffolk.....	93 75	\$93 75		93 75
4. Niagara.....				
5. Ulster.....				
6. St. Lawrence.....				
7. Schenectady.....	4,734 61	4,734 61		4,734 61
8. Dutchess.....				
9. Nassau.....	97 40	97 40		97 40
10. Steuben.....				
11. Jefferson.....				
12. Broome.....				
13. Oswego.....	491 67		491 67	491 67
14. Cayuga.....				
15. Cattaraugus.....				
Totals.....	\$5,515 43	\$4,925 76	\$589 67	\$5,515 43
Averages.....	1,103 09	1,641 92	294 83	1,103 09

¹ Character of bonds not shown. May be construction bonds.

² Contract deposit.

Returns from General Government

INTEREST — FINES AND FORFEITS

AND PREMIUMS			FINES AND FORFEITS			
PREMIUMS			Total	Fines	Forfeits	
General	Highway	Total				
\$34,236 91		\$34,236 91	\$8,147 75	\$7,132 75	\$1,015 00	I
			5,568 00	4,968 00	600 00	II
			18,507 59	14,669 72	3,837 87	III
			8,250 62	6,350 62	1,900 00	IV
			4,673 77	4,673 77		V
\$34,236 91		\$34,236 91	\$45,147 73	\$37,794 86	\$7,352 87	State

I			\$3,141 00	\$2,126 00	\$1,015 00	1
			1,713 75	1,713 75		2
\$34,236 91		\$34,236 91	3,293 00	3,293 00		3
			\$8,147 75	\$7,132 75	\$1,015 00	
\$34,236 91		\$34,236 91	2,715 91	2,377 58	1,015 00	

II			\$1,650 00	\$1,650 00		1
			1,106 09	756 09	\$350 00	2
			2,801 03	2,551 00	250 00	3
			11 00	11 00		4
			\$5,568 00	\$4,968 00	\$600 00	
			1,392 00	1,242 00	300 00	

I ^{II}			\$300 00	\$300 00		1
			1,370 60	1,370 60		2
			300 00	300 00		3
			5,429 03	5,429 00		4
			200 00	200 00		5
			1,890 00	1,099 00	\$800 00	6
			907 00	860 00	47 00	7
			365 00	165 00	200 00	8
			1,956 87	166 00	\$ 1,790 87	9
			1,193 12	1,193 12		10
			775 00	75 00	700 00	11
			280 00	280 00		12
			1,411 00	1,111 00	300 00	13
			1,000 00	1,000 00		14
			1,130 00	1,130 00		15
			\$18,507 59	\$14,669 72	\$3,837 87	
			1,233 84	977 98	639 64	

³ Licenses and permits.

Table 24 — Revenues and Returns
PREMIUMS AND ACCRUED INTEREST —

COUNTY	Total	ACCRUED INTEREST		
		ACCRUED INTEREST		
		General	Highway	Total
				CLASS
1. Saratoga.....	\$1,333 33	\$199 99	\$833 34	\$1,333 33
2. Montgomery.....				
3. Herkimer.....				
4. Chemung.....				
5. Ontario.....				
6. Wayne.....				
7. Clinton.....				
8. Washington.....				
9. Otsego.....				
10. Rockland.....				
11. Franklin.....				
12. Delaware.....				
13. Fulton.....	131 51	131 51		131 51
14. Columbia.....				
15. Allegany.....				
16. Madison.....				
17. Livingston.....				
18. Genesee.....				
19. Chenango.....				
20. Tompkins.....				
21. Warren.....				
22. Cortland.....				
Totals.....	\$1,464 84	\$631 50	\$833 34	\$1,464 84
Averages.....	732 42	315 75	833 34	732 42
				CLASS
1. Sullivan.....				
2. Essex.....				
3. Orleans.....				
4. Wyoming.....				
5. Greene.....				
6. Seneca.....	\$1,607 39	\$1,607 39		\$1,607 39
7. Tioga.....				
8. Lewis.....				
9. Schoharie.....	135 01	135 01		135 01
10. Yates.....				
11. Putnam.....				
12. Schuyler.....				
13. Hamilton.....				
Totals.....	\$1,742 40	\$1,742 40		\$1,742 40
Averages.....	871 20	871 20		871 20

¹ Cash bail.

from General Government

FINES AND FORFEITS — *concluded*

AND PREMIUMS			FINES AND FORFEITS		
PREMIUMS			Total	Fines	Forfeits
General	Highway	Total			
			\$1,000 00	\$1,000 00	
			1,563 00	1,563 00	
			50 00	50 00	
			250 00	250 00	
			267 62	67 62	¹ \$200 00
			95 00	95 00	
			2,415 00	2,415 00	
			100 00	100 00	
			550 00	350 00	² 200 00
			100 00	100 00	
			185 00	185 00	
			100 00	100 00	
			1,575 00	75 00	¹ 1,500 00
			\$8,250 62	\$6,350 62	\$1,900 00
			687 55	529 21	633 33
			\$309 00	\$300 00	
			1,039 77	1,030 77	
			500 00	500 00	
			1,040 00	1,040 00	
			503 00	503 00	
			300 00	300 00	
			1,000 00	1,000 00	
			\$1,673 77	\$1,673 77	
			667 68	667 68	

² Collected from bondsmen.

TABLE 25

REFUNDS AND RETURNS FROM GENERAL GOVERNMENT — EARNINGS
OF PENAL INSTITUTIONS

This table shows the amounts earned by jails and by penitentiaries, so far as reported by county treasurers.

Table 25 — Revenues and Returns from General Government

EARNINGS OF PENAL INSTITUTIONS

	Total ¹	EARNINGS OF PRISONERS			MAINTENANCE OF PRISONERS		
		Jails	Penitentiaries	Total	Jails	Penitentiaries	Total
Class I.....	\$66,225 30	\$47,697 14	\$47,697 14	\$47,697 14	\$18,528 16	\$18,528 16	\$18,528 16
Class II.....	24,834 66	5,380 69	5,380 69	5,380 69	\$254 74	19,199 23	19,453 97
Class III.....	3,553 41	\$1,223 43	1,223 43	1,223 43	2,329 98	.....	2,329 98
Class IV.....	153 18	33 18	33 18	33 18	120 00	.....	120 00
Class V.....	.....	.....	.....	.....	.....	.....	.....
State.....	\$94,766 55	\$1,256 61	\$53,077 83	\$54,334 44	\$2,704 72	\$37,727 39	\$40,432 11
COUNTY							
CLASS I							
1. Erie.....	\$36,600 91	\$36,600 91	\$36,600 91	\$36,600 91	.....	.....	.....
2. Monroe.....	29,624 39	11,096 23	11,096 23	11,096 23	.....	\$18,528 16	\$18,528 16
3. Westchester.....	.....	.....	.....	.....	.....	.....	.....
Totals.....	\$66,225 30	\$47,697 14	\$47,697 14	\$47,697 14	.....	\$18,528 16	\$18,528 16
Averages.....	33,112 65	23,848 57	23,848 57	23,848 57	.....	18,528 16	18,528 16
CLASS II							
1. Onondaga.....	\$24,579 92	\$5,380 69	\$5,380 69	\$5,380 69	.....	\$19,199 23	\$19,199 23
2. Albany.....	254 74	.....	.....	.....	\$254 74	.....	254 74
3. Oneida.....	.....	.....	.....	.....	.....	.....	.....
4. Rensselaer.....	.....	.....	.....	.....	.....	.....	.....
Totals.....	\$24,834 66	\$5,380 69	\$5,380 69	\$5,380 69	\$254 74	\$19,199 23	\$19,453 97
Averages.....	12,417 33	5,380 69	5,380 69	5,380 69	254 74	19,199 23	9,726 98
CLASS III							
1. Orange.....	\$1,364 27	\$15 94	\$15 94	\$15 94	\$1,348 33	.....	\$1,348 33
2. Chautauqua.....	.....	.....	.....	.....	.....	.....	.....
3. Suffolk.....	.....	.....	.....	.....	.....	.....	.....
4. Niagara.....	.....	.....	.....	.....	.....	.....	.....
5. Ulster.....	.....	.....	.....	.....	.....	.....	.....
6. St. Lawrence.....	651 51	49 86	49 86	49 86	601 65	.....	601 65
7. Schenectady.....	131 00	.....	.....	.....	131 00	.....	131 00
8. Dutchess.....	.....	.....	.....	.....	.....	.....	.....
9. Nassau.....	264 00	15 00	15 00	15 00	249 00	.....	249 00
10. Steuben.....	166 32	166 32	166 32	166 32	.....	.....	.....
11. Jefferson.....	56 00	56 00	56 00	56 00	.....	.....	.....
12. Broome.....	.....	.....	.....	.....	.....	.....	.....
13. Oswego.....	920 31	920 31	920 31	920 31	.....	.....	.....
14. Cayuga.....	.....	.....	.....	.....	.....	.....	.....
15. Cattaraugus.....	.....	.....	.....	.....	.....	.....	.....
Totals.....	\$3,553 41	\$1,223 43	\$1,223 43	\$1,223 43	\$2,329 98	.....	\$2,329 98
Averages.....	507 63	203 90	203 90	203 90	582 49	.....	582 49

¹ See table 21

Table 25 — Revenues and Returns from General Government

EARNINGS OF PENAL INSTITUTIONS — *concluded*

COUNTY	Total ¹	EARNINGS OF PRISONERS			MAINTENANCE OF PRISONERS		
		Jails	Peniten- tiaries	Total	Jails	Peniten- tiaries	Total
CLASS IV							
1. Saratoga.....							
2. Montgomery.....							
3. Herkimer.....							
4. Chemung.....							
5. Ontario.....	\$31 78	\$31 78		\$31 78			
6. Wayne.....							
7. Clinton.....							
8. Washington.....							
9. Otsego.....							
10. Rockland.....							
11. Franklin.....							
12. Delaware.....							
13. Fulton.....							
14. Columbia.....							
15. Allegany.....							
16. Madison.....	120 00				\$120 00		\$120 00
17. Livingston.....							
18. Genesee.....							
19. Chenango.....	1 40	1 40		1 40			
20. Tompkins.....							
21. Warren.....							
22. Cortland.....							
Totals.....	\$153 18	\$33 18		\$33 18	\$120 00		\$120 00
Averages.....	51 06	16 59		16 59	120 00		120 00

CLASS V
None reported¹ See table 21.

TABLE 26

REFUNDS AND RETURNS FROM GENERAL GOVERNMENT — EARNINGS
OF CHARITABLE INSTITUTIONS

This table shows the amounts received by the county for the care of poor persons, dependent children and tuberculosis patients and the amounts received from the sale of products of institutions caring for these three classes of dependents.

It will be seen from Table 61 that the cost of the maintenance of the almshouse farms of the State aggregates \$98,901.05, while by this table the receipts from products amount to \$91,030.21. This would seem to indicate that these farms are more than self-supporting.

Table 26 — Revenues and

EARNINGS OF

	Total ¹	ALMSHOUSE AND ALMSHOUSE FARM		
		For care of dependents	From sales of products	Total
Class I.....	\$35,879 98	\$24,245 09	\$6,321 50	\$30,566 59
Class II.....	24,111 57	16,565 41	7,524 73	24,090 14
Class III.....	47,804 42	15,004 42	30,295 96	45,300 38
Class IV.....	34,182 44	5,048 69	27,422 70	32,471 39
Class V.....	20,632 07	906 04	19,465 32	20,371 36
State.....	\$162,610 48	\$61,769 65	\$91,030 21	\$152,799 86
COUNTY				
1. Erie.....	\$22,164 30	\$19,917 73	\$2,246 57	\$22,164 30
2. Monroe.....	12,082 55	4,063 86	2,705 30	6,769 16
3. Westchester.....	1,633 13	263 50	1,369 63	1,633 13
Totals.....	\$35,879 98	\$24,245 09	\$6,321 50	\$30,566 59
Averages.....	11,959 99	8,081 69	2,107 16	10,188 86
CLASS				
1. Onondaga.....	\$12,234 28	\$9,915 20	\$2,319 08	\$12,234 28
2. Albany.....	1,965 35	1,965 35	.....	1,965 35
3. Oneida.....	5,811 56	4,062 08	1,749 48	5,811 56
4. Rensselaer.....	4,100 38	622 78	3,456 17	4,078 95
Totals.....	\$24,111 57	\$16,565 41	\$7,524 73	\$24,090 14
Averages.....	6,027 89	4,141 60	2,841 57	6,272 48
CLASS				
1. Orange.....	\$9,521 87	\$3,041 14	\$4,649 89	\$7,691 03
2. Chautauqua.....	5,375 15	.....	5,375 15	5,375 15
3. Suffolk.....	6,961 31	156 57	6,804 74	6,961 31
4. Niagara.....	2,227 86	1,315 88	911 98	2,227 86
5. Ulster.....	3,077 68	.....	3,077 68	3,077 68
6. St. Lawrence.....	3,659 00	307 48	3,351 52	3,659 00
7. Schenectady.....	1,537 17	1,537 17	.....	1,537 17
8. Dutchess.....	2,866 58	2,303 88	562 70	2,866 58
9. Nassau.....	31 00	31 00	.....	31 00
10. Steuben.....	1,826 12	1,826 12	.....	1,826 12
11. Jefferson.....	.....	.....	.....	.....
12. Broome.....	6,051 23	4,321 05	1,357 98	5,679 03
13. Oswego.....	2,051 35	.....	1,750 35	1,750 35
14. Cayuga.....	1,096 47	.....	1,096 47	1,096 47
15. Cattaraugus.....	1,521 63	164 13	1,357 50	1,521 63
Totals.....	\$47,804 42	\$15,004 42	\$30,295 96	\$45,300 38
Averages.....	3,414 60	1,500 44	2,754 18	3,235 74

¹ See table 21.

Returns from General Government

CHARITABLE INSTITUTIONS

ORPHANAGE AND DEPENDENT CHILDREN			TUBERCULOSIS HOSPITAL AND PATIENTS			
For care of dependents	From sales of products	Total	For care of patients	From sales of products	Total	
			\$5,056 94	\$256 45	\$5 313 39	I
			21 43		21 43	II
\$5 00		\$5 00	2,198 04	301 00	2,499 04	III
95 50		95 50	1,615 55		1,615 55	IV
			260 71		260 71	V
\$100 50		\$100 50	\$9,152 67	\$557 45	\$9,710 12	State

I

			\$5,056 94	\$256 45	\$5,313 39	1
						2
						3
			\$5,056 94	\$256 45	\$5,313 39	
			5,056 94	256 45	5,313 39	

II

						1
						2
						3
			\$21 43		\$21 43	4
			\$21 43		\$21 43	
			21 43		21 43	

III

\$5 00		\$5 00	\$1,825 84		\$1 825 84	1
						2
						3
						4
						5
						6
						7
						8
						9
						10
						11
			372 20		372 20	12
				\$301 00	301 00	13
						14
						15
\$5 00		\$5 00	\$2,198 04	\$301 00	\$2 499 04	
5 00		5 00	1,099 02	301 00	833 01	

Table 26 — Revenues and
EARNINGS OF CHARITABLE

COUNTY	Total ¹	ALMSHOUSE AND ALMSHOUSE FARM		
		For care of dependents	From sales of products	Total
				CLASS
1. Saratoga.....	\$155 50	\$155 50		\$155 50
2. Montgomery.....	5,407 60		\$5,071 74	5,071 74
3. Herkimer.....	826 05	167 98	562 57	730 55
4. Chemung.....				
5. Ontario.....	2,274 54	212 85	1,441 49	1,654 34
6. Wayne.....	391 77		391 77	391 77
7. Clinton.....	419 27	122 00	297 27	419 27
8. Washington.....	2,082 06	924 68	1,157 38	2,082 06
9. Otsego.....				
10. Rockland.....	1,544 08	1,338 54	205 54	1,544 08
11. Franklin.....	2,396 33		2,396 33	2,396 33
12. Delaware.....	1,965 32		1,965 32	1,965 32
13. Fulton.....	405 00	125 00		125 00
14. Columbia.....	1,409 28		1,409 28	1,409 28
15. Allegany.....	3,874 88		3,874 88	3,874 88
16. Madison.....	643 05		643 05	643 05
17. Livingston.....	1,292 64	555 59	737 05	1,292 64
18. Genesee.....	2,659 50	400 45	2,259 05	2,659 50
19. Chenango.....	3,183 49	600 92	2,582 57	3,183 49
20. Tompkins.....	799 06	419 57		419 57
21. Warren.....	1,247 09	13 00	1,234 09	1,247 09
22. Cortland.....	1,205 93	12 61	1,193 32	1,205 93
Totals.....	\$34,182 44	\$5,048 69	\$27,422 70	\$32,471 39
Averages.....	1,709 12	338 36	1,613 10	1,910 08
				CLASS
1. Sullivan.....	\$874 64		\$874 64	\$874 64
2. Essex.....	1,642 65	\$316 00	1,326 65	1,642 65
3. Orleans.....	4,505 98		4,245 27	4,245 27
4. Wyoming.....	5,784 51	267 00	5,517 51	5,784 51
5. Greene.....				
6. Seneca.....				
7. Tioga.....	63 69	63 69		63 69
8. Lewis.....	958 36		958 36	958 36
9. Schoharie.....	279 97		279 97	279 97
10. Yates.....	2,269 32	259 35	2,009 97	2,269 32
11. Putnam.....	4,252 95		4,252 95	4,252 95
12. Schuyler.....				
13. Hamilton.....				
Totals.....	\$20,632 07	\$906 04	\$19,465 32	\$20,371 36
Averages.....	2,202 45	226 51	2,433 16	2,263 48

¹ See table 21.

Returns from General Government

INSTITUTIONS — *concluded*

ORPHANAGE AND DEPENDENT CHILDREN			TUBERCULOSIS HOSPITAL AND PATIENTS		
For care of dependents	From sales of products	Total	For care of patients	From sales of products	Total
			\$335 86		\$335 86
\$95 50		\$95 50			
			620 20		620 20
			280 00		280 00
			379 49		379 49
\$95 50		\$95 50	\$1,615 55		\$1,615 55
95 50		95 50	403 88		403 88

			\$260 71		\$260 71
			\$260 71		\$260 71
			260 71		260 71

*\$573.72 not classified in report.

TABLE 27

NET RESULTS OF COUNTY FINANCING — NET COST OF IMPROVEMENTS

Tables 27 to 30 show the amounts expended for improving county property, including highways.

Interest on construction bonds and loans:

The interest paid on bonds and loans issued for construction purposes is included in these tables as part of the cost of improvements. (See Tables 28 and 29.)

An attempt has been made in other tables to show the cost of the current government of the county. The expense for this interest is of extraordinary nature and should not be included in comparative tables for current totals. It seemed best to include it here.

Expense of issue of construction bonds:

The expenses incident to the issue of bonds for construction of buildings or highways have been included as part of the cost of construction.

Income in reduction of cost:

In many of the counties sales of county property (usually minor amounts) are made during the year. The amount received from such sales is deducted from the amount expended for construction. The result shows the net increase in the value of the county property, based upon the cost value for the improvements of the current year.

For the same reason, moneys received on account of recoveries through insurance are treated in like manner.

The premiums received from the sale of construction bonds probably should be converted into a sinking fund for the payment of the bonds. No county does this. Most counties apply the amount directly to construction.

It is not a revenue or earning of the county. It is treated in this table as an amount in reduction of the cost of improvements.

Table 27 — Net Results of

NET COST OF

	IMPROVEMENTS		
	Construction of buildings ¹	Construction of highways ²	Total
Class I.....	\$259,089 99	\$726,430 76	\$985,520 75
Class II.....	355,773 80	617,361 69	973,135 49
Class III.....	470,669 87	849,483 35	1,320,153 22
Class IV.....	188,215 66	558,500 26	746,715 92
Class V.....	63,239 21	188,376 24	251,615 45
State.....	\$1,336,988 53	\$2,940,152 30	\$4,277,140 83
COUNTY			
1. Erie.....	\$55,052 53	\$126,287 29	\$181,339 82
2. Monroe.....	16,400 84	109,651 37	126,052 21
3. Westchester.....	187,636 62	490,492 10	678,128 72
Totals.....	\$259,089 99	\$726,430 76	\$985,520 75
CLASS			
1. Onondaga.....	\$148,438 90	\$217,604 11	\$366,043 02
2. Albany.....	107,631 82	118,382 52	226,014 32
3. Oneida.....	42,602 95	56,803 94	99,406 89
4. Rensselaer.....	57,100 13	224,571 12	281,671 25
Totals.....	\$355,773 80	\$617,361 69	\$973,135 49
CLASS			
1. Orange.....	\$2,362 50	\$61,864 05	\$64,226 55
2. Chautauqua.....	7,809 38	39,342 80	47,152 18
3. Suffolk.....	53,605 88	11,680 00	65,285 88
4. Niagara.....	168,752 77	165,091 95	333,844 72
5. Ulster.....	16,756 50	38,965 02	55,721 52
6. St. Lawrence.....	29,625 97	103,202 49	132,828 46
7. Schenectady.....	94,044 55	11,510 03	105,554 58
8. Dutchess.....	7,253 75	32,079 79	39,333 54
9. Nassau.....	68,765 40	90,535 80	159,301 20
10. Steuben.....	3,711 92	41,367 29	45,079 21
11. Jefferson.....	5,599 79	32,705 68	38,305 47
12. Broome.....	.....	7,011 06	7,011 06
13. Oswego.....	5,600 00	119,773 78	125,373 78
14. Cayuga.....	2,611 70	88,786 75	91,398 45
15. Cattaraugus.....	4,160 76	5,566 86	9,727 62
Totals.....	\$470,669 87	\$849,483 35	\$1,320,153 22

¹ From table 28.² From table 29.

County Financing, 1914

IMPROVEMENTS

INCOME IN REDUCTION OF COST ³				Net cost of county improvements	
Sale of county property	Insurance recoveries	Premiums on construction bonds	Total		
\$561 45		\$1,001 00	\$1,562 45	\$983,958 30	I
418 90	\$1,740 00	7,488 55	9,647 45	963,488 04	II
1,228 87	927 00	12,146 00	14,301 87	1,305,851 35	III
11,959 02	16,414 82	6,520 90	34,894 74	711,821 18	IV
262 13	1,130 63	2,939 50	4,332 26	247,283 19	V
\$14,430 37	\$20,212 45	\$30,095 95	\$64,738 77	\$4,212,402 06	State
I					
\$300 00			\$300 00	\$181,039 82	1
				126,052 21	2
261 45		\$1,001 00	1,262 45	676,866 27	3
\$561 45		\$1,001 00	\$1,562 45	\$983,958 30	
II					
		\$5,647 00	\$5,647 00	\$366,043 02	1
			412 60	220,367 32	2
\$412 60		1,841 55	3,587 85	98,994 29	3
6 30	\$1,740 00			278,083 40	4
\$418 90	\$1,740 00	\$7,488 55	\$9,647 45	\$963,488 03	
III					
				\$64,226 55	1
				47,152 18	2
\$210 00		\$1,232 50	\$1,442 50	63,843 38	3
2 00			2 00	333,842 72	4
216 00			216 00	55,505 52	5
223 48	\$213 30	71 00	507 78	132,320 68	6
6 25		3,781 00	3,787 25	101,767 33	7
5 00			5 00	39,328 54	8
		4,427 50	4,427 50	154,873 70	9
50 00			50 00	45,029 21	10
56 53	500 00		556 53	37,748 94	11
50 91	213 70		264 61	6,746 45	12
203 70		2,634 00	2,837 70	122,536 08	13
175 00			175 00	91,223 45	14
30 00			30 00	9,706 62	15
\$1,228 87	\$927 00	\$12,146 00	\$14,301 87	\$1,305,851 35	

³ From table 30.

Table 27 — Net Results
NET COST OF

COUNTY	IMPROVEMENTS		
	Construction of buildings ¹	Construction of highways ²	Total
			CLASS
1. Saratoga.....	\$29,842 36	\$20,576 23	\$50,418 59
2. Montgomery.....	61,715 01	29,656 86	91,371 87
3. Herkimer.....		35,864 36	35,864 36
4. Chemung.....	9,965 48	27,477 80	37,443 28
5. Ontario.....	4,952 00	6,927 25	11,879 25
6. Wayne.....		14,173 30	14,173 30
7. Clinton.....	4,722 16	9,095 95	13,818 11
8. Washington.....	2,132 04	26,746 37	28,878 41
9. Otsego.....	900 00	16,754 39	17,654 39
10. Rockland.....	2,824 05	9,520 43	12,344 48
11. Franklin.....		103,840 62	103,840 62
12. Delaware.....		16,637 58	16,637 58
13. Fulton.....	15,318 54	46,939 63	62,258 17
14. Columbia.....	8,375 00	38,362 90	46,737 90
15. Allegany.....		22,001 21	22,001 21
16. Madison.....	46,588 17	29,568 34	76,156 51
17. Livingston.....		13,169 30	13,169 30
18. Genesee.....			
19. Chenango.....		11,807 44	11,807 44
20. Tompkins.....	880 85	35,694 61	36,575 46
21. Warren.....		29,041 32	29,041 32
22. Cortland.....		14,644 37	14,644 37
Totals.....	\$188,215 66	\$558,500 26	\$746,715 92
			CLASS
1. Sullivan.....	\$6,546 69	\$8,404 49	\$14,951 18
2. Essex.....	11,223 00	37,744 63	48,967 63
3. Orleans.....	800 00	10,887 73	11,687 73
4. Wyoming.....		16,295 00	16,295 00
5. Greene.....	7,520 00	29,491 46	37,011 46
6. Seneca.....	14,032 52	9,774 01	23,806 53
7. Tioga.....	1,052 00	231 60	1,283 60
8. Lewis.....	400 00	8,715 68	9,115 68
9. Schoharie.....	20,150 00	2,941 11	23,091 11
10. Yates.....			
11. Putnam.....	1,515 00	31,092 23	32,607 23
12. Schuyler.....		10,988 84	10,988 84
13. Hamilton.....		21,809 46	21,809 46
Totals.....	\$63,239 21	\$188,376 24	\$251,615 45

¹ From table 28.² From table 29.

of County Financing, 1914

IMPROVEMENTS — *concluded*

INCOME IN REDUCTION OF COST ³				Net cost of county improvements	
Sale of county property	Insurance recoveries	Premiums on construction bonds	Total		
IV					
.....		\$3,704 00	\$3,704 00	\$46,714 59	1
.....		.....	.....	91,371 87	2
\$25 00		.....	25 00	35,839 36	3
300 00		50 00	350 00	37,093 28	4
8 10		.....	8 10	11,871 15	5
.....	
52 64		.....	52 64	14,120 66	6
57 50	\$36 00	.....	93 50	13,724 61	7
205 75	.....	.....	205 75	28,672 66	8
.....	.....	.....	.....	17,654 39	9
.....	2,425 00	.....	2,425 00	9,919 48	10
.....
10,434 19	.....	.....	10,434 19	93,406 43	11
13 50	.....	.....	13 50	16,624 08	12
46 05	.....	232 50	278 55	61,979 62	13
.....	.....	.....	.....	46,737 90	14
.....	.....	.....	.....	22,001 21	15
.....
105 74	13,700 00	2,534 40	16,340 14	59,816 37	16
6 00	.....	.....	6 00	13,163 30	17
4 55	.....	.....	4 55	4 55	18
.....	.....	.....	.....	11,807 44	19
700 00	253 82	.....	953 82	35,621 64	20
.....
.....	.....	.....	.....	29,041 32	21
.....	.....	.....	.....	14,644 37	22
\$11,959 02	\$16,414 82	\$6,520 90	\$34,894 74	\$711,821 18	
V					
.....	\$1,130 63	.....	\$1,130 63	\$13,820 55	1
\$88 75	.....	.....	88 75	48,878 88	2
75	.....	.....	75	11,686 98	3
.....	.....	.....	.....	16,295 00	4
.....	.....	.....	.....	37,011 46	5
.....	.....	\$2,040 00	2,040 00	21,766 53	6
3 03	.....	.....	3 03	1,280 57	7
19 60	.....	118 50	138 10	8,977 58	8
.....	.....	701 00	701 00	22,390 11	9
.....	.....	.....	.....	.....	10
.....
150 00	.....	.....	150 00	32,457 23	11
.....	.....	80 00	80 00	10,908 84	12
.....	.....	.....	.....	21,809 46	13
\$262 13	\$1,130 63	\$2,939 50	\$4,332 26	\$247,283 19	

³ From table 30.⁴ Receipts from property more than cost of improvements.

TABLE 28

IMPROVEMENTS, CONSTRUCTION OF BUILDING — NET RESULTS OF
COUNTY FINANCING, 1914

This table shows the expenditures for the construction of various buildings. Frequently the county clerk's office is located in the courthouse. Occasionally other buildings are used for two or more of the purposes shown in the headings.

Table 28—

CONSTRUCTION

	Total	CON		
		Court-houses	County clerks' buildings	Jails
Class I.....	\$259,089 99			\$7,163 96
Class II.....	355,773 80	\$142,746 95		
Class III.....	470,669 87	156,096 60	\$35,199 78	11,089 10
Class IV.....	188,215 66			51,848 66
Class V.....	63,239 21	20,150 00	14,032 52	
Totals.....	\$1,336,988 53	\$318,993 55	\$49,232 30	\$70,101 72
COUNTY CLASS				
1. Erie.....	\$55,052 53			\$2,138 12
2. Monroe.....	16,400 84			5,025 84
3. Westchester.....	187,636 62			
Totals.....	\$259,089 99			\$7,163 96
Averages.....	86,363 33			3,581 98
CLASS				
1. Onondaga.....	\$148,438 90			
2. Albany.....	107,631 82	\$107,631 82		
3. Oneida.....	42,602 95			
4. Rensselaer.....	57,100 13	35,115 13		
Totals.....	\$355,773 80	\$142,746 95		
Averages.....	88,693 45	71,373 47		
CLASS				
1. Orange.....	\$2,362 50			
2. Chautauqua.....	7,809 38			\$5,716 88
3. Suffolk.....	53,605 88		\$35,199 78	
4. Niagara.....	168,752 77	\$59,137 41		
5. Ulster.....	16,756 50			
6. St. Lawrence.....	29,625 97			3,422 43
7. Schenectady.....	94,044 55	43,322 74		
8. Dutchess.....	7,253 75			
9. Nassau.....	68,765 40	53,636 45		
10. Steuben.....	3,711 92			
11. Jefferson.....	5,599 79			1,949 79
12. Broome.....				
13. Oswego.....	5,600 00			
14. Cayuga.....	2,611 70			
15. Cattaraugus.....	4,169 76			
Totals.....	\$470,669 87	\$156,096 60	\$35,199 78	\$11,089 10
Averages.....	33,619 27	52,032 20	35,199 78	3,696 36

¹ Construction at county farm (not almshouse farm), \$38,060.24.

² \$153,500 interest on Bronx valley sewer bonds.

³ Infirmary.

Improvements OF BUILDINGS

STRUCTION				Interest on building bonds	Expenses of issue of building bonds	
Almshouses	Tuberculosis hospitals	Other buildings	Total			
		\$38,130 84	\$45,294 20	\$213,795 79		I
	\$102,910 85	9,086 00	254,743 80	101,030 00		II
\$27,706 95	30,041 81	129,401 62	389,535 86	80,455 21	\$678 80	III
44,111 21	59,146 75	182 16	155,288 78	32,708 15	218 73	IV
8,793 00			42,975 52	20,263 69		V
\$80,611 16	\$192,099 41	\$176,800 62	\$887,838 16	\$448,252 84	\$897 53	State
I						
		¹ \$38,130 24	\$40,268 36	\$14,784 17		1
			5,025 84	11,375 00		2
				² 187,636 62		3
		\$38,130 24	\$45,294 20	\$213,795 79		
		38,130 24	22,647 10	71,265 26		
II						
	\$92,238 90		\$92,238 90	\$56,200 00		1
			107,631 82			2
	10,671 95	³ \$9,086 00	19,757 95	22,845 00		3
			35,115 13	21,985 00		4
	\$102,910 85	\$9,086 00	\$254,743 80	\$101,030 00		
	51,455 42	9,086 00	63,685 95	33,676 66		
III						
			\$5,716 88	\$2,362 50		1
	\$9,825 00		45,024 78	2,092 50		2
		³ \$109,615 36	168,752 77	8,437 50	\$143 60	3
		⁴ 16,756 50	16,756 50			4
\$20,400 00			23,822 43	5,803 54		5
	20,216 81		63,539 55	30,505 00		6
				7,253 75		7
			53,636 45	14,593 75	535 20	8
2,545 25			2,545 25	1,166 67		9
			1,949 79	3,650 00		10
						11
2,150 00			2,150 00	3,450 00		12
2,611 70			2,611 70			13
	300 00	⁵ 2,729 76	3,029 76	1,140 00		14
\$27,706 95	\$30,341 81	\$129,101 62	\$389,535 86	\$80,455 21	\$678 80	15
6,926 74	10,113 93	43,133 87	32,461 32	7,314 11	339 40	

⁴Purchase of Romeyn property.

⁵Remodeling old jail for supervisors.

Table 28—
CONSTRUCTION OF

COUNTY	Total	CLASS		
		Court-houses	County clerks' buildings	Jails
1. Saratoga.....	\$29,842 36			
2. Montgomery.....	61,715 01			\$51,848 66
3. Herkimer.....				
4. Chemung.....	9,965 48			
5. Ontario.....	4,952 00			
6. Wayne.....				
7. Clinton.....	4,722 16			
8. Washington.....	2,132 04			
9. Otsego.....	900 00			
10. Rockland.....	2,824 05			
11. Franklin.....				
12. Delaware.....				
13. Fulton.....	15,318 54			
14. Columbia.....	8,375 00			
15. Allegany.....				
16. Madison.....	46,588 17			
17. Livingston.....				
18. Genesee.....				
19. Chenango.....				
20. Tompkins.....	850 85			
21. Warren.....				
22. Cortland.....				
Totals.....	\$188,215 66			\$51,848 66
Averages.....	15,684 63			51,848 66
CLASS				
1. Sullivan.....	\$6,546 69			
2. Essex.....	11,223 00			
3. Orleans.....	800 00			
4. Wyoming.....				
5. Greene.....	7,520 00			
6. Seneca.....	14,032 52		\$14,032 52	
7. Tioga.....	1,052 00			
8. Lewis.....	400 00			
9. Schoharie.....	20,150 00	\$20,150 00		
10. Yates.....				
11. Putnam.....	1,515 00			
12. Schuyler.....				
13. Hamilton.....				
Totals.....	\$63,239 21	\$20,150 00	\$14,032 52	
Averages.....	7,026 57	20,150 00	14,032 52	

Improvements

BUILDINGS — *concluded*

CONSTRUCTION

Almshouses	Tuberculosis hospitals	Other buildings	Total	Interest on building bonds	Expenses of issue of building bonds	
IV						
.....	\$29,092 36	.....	\$29,092 36	\$750 00	.....	1
.....	5,091 35	.....	56,940 01	4,775 00	.....	2
.....	9,965 48	.....	9,965 48	.....	.....	3
.....	.....	.....	.....	4,952 00	.....	4
.....	.....	.....	.....	.....	.....	5
.....	.....	\$182 16	182 16	4,540 00	.....	6
\$2,132 04	.....	.....	2,132 04	.....	.....	7
.....	.....	.....	.....	900 00	.....	8
2,824 05	.....	.....	2,824 05	.....	.....	9
.....	.....	.....	.....	.....	.....	10
.....	.....	.....	.....	.....	.....	11
.....	14,316 19	.....	14,316 19	1,000 00	\$2 35	12
.....	.....	.....	.....	8,375 00	.....	13
.....	.....	.....	.....	.....	.....	14
39,155 12	.....	.....	39,155 12	7,216 67	216 38	15
.....	.....	.....	.....	.....	.....	16
.....	.....	.....	.....	.....	.....	17
.....	681 37	.....	681 37	199 48	.....	18
.....	.....	.....	.....	.....	.....	19
.....	.....	.....	.....	.....	.....	20
.....	.....	.....	.....	.....	.....	21
.....	.....	.....	.....	.....	.....	22
\$44,111 21	\$59,146 75	\$182 16	\$155,288 78	\$32,708 15	\$218 73	
14,703 73	11,829 35	182 16	17,254 30	3,634 23	109 36	
V						
.....	.....	.....	.....	\$6,546 69	.....	1
\$8,793 00	.....	.....	\$8,793 00	2,430 00	.....	2
.....	.....	.....	.....	800 00	.....	3
.....	.....	.....	.....	.....	.....	4
.....	.....	.....	.....	7,520 00	.....	5
.....	.....	.....	.....	.....	.....	6
.....	.....	.....	14,032 52	1,052 00	.....	7
.....	.....	.....	.....	400 00	.....	8
.....	.....	.....	20,150 00	.....	.....	9
.....	.....	.....	.....	.....	.....	10
.....	.....	.....	.....	1,515 00	.....	11
.....	.....	.....	.....	.....	.....	12
.....	.....	.....	.....	.....	.....	13
\$8,793 00	.....	.....	\$42,975 52	\$20,263 69	.....
8,793 00	.....	.....	14,325 14	2,894 81	.....

TABLE 29

IMPROVEMENTS — CONSTRUCTION OF HIGHWAYS

County highways:

Under this heading are included expenditures for highways constructed at the joint expense of the State and the county, or the State, county and town. The share of the county or the share of the county and town is paid by the county treasurer upon draft of the Department of Highways.

Rights of way:

The Highway Law requires the county to purchase the rights of way for State highways as well as county highways. The expenditures shown are the amount paid during this fiscal year for such rights of way.

County roads:

The expenditures here shown are for the construction of roads at the sole expense of the county or of the county and the town within which the highway is situated, under section 108 of the Highway Law.

Other roads or bridges:

This item includes expenditures under special acts for the purchase or construction of bridges and special county roads.

State sinking fund:

The expenditures included under this item are for payments into the State treasury on account of roads constructed under chapter 469 of the Laws of 1906, from the \$50,000,000 State bonds issued thereunder. The amounts are included as a cost of construction, although the roads were constructed some years ago, for the reason that the county under the statute is practically paying for these roads by installments. The amounts here shown are the installments for the current year.

These amounts include the amount paid to the State for application to the sinking fund for the retirement of these bonds and the amount paid to the State to be applied to the payment of interest on bonds issued for the construction of roads within the county.

Interest on highway indebtedness:

The procedure in the application of the moneys derived from the sale of bonds or loans for purposes of highway construction is described in Tables 11 and 13. All interest paid on such indebtedness is here entered.

Table 29 —
CONSTRUCTION

	Total	CONSTRUCTION			
		County highways	Rights of way	County roads	Other roads or bridges
Class I.....	\$726,430 76	\$150,173 2	\$56,043 70	\$61,531 28	\$371,344 09
Class II.....	617,361 69	232,506 20	7,131 40	137,419 67	191,258 93
Class III.....	849,483 35	474,970 98	48,103 62	114,470 84	.....
Class IV.....	558,500 26	301,364 45	48,205 15	71,911 03	.....
Class V.....	188,376 24	79,433 14	54,070 53	10,025 00	.....
State.....	\$2,940,152 30	\$1,238,448 02	\$213,554 40	\$398,357 82	\$562,603 02
COUNTY		CLASS			
1. Erie.....	\$126,287 29	\$74,708 12	.....	.....	.....
2. Monroe.....	109,651 37	43,694 09	\$1,426 00	\$64,531 28	.....
3. Westchester.....	490,492 10	31,771 04	54,617 70	.....	\$371,344 09
Totals.....	\$726,430 76	\$150,173 25	\$56,043 70	\$64,531 28	\$371,344 09
Averages.....	242,143 58	50,057 75	28,021 85	64,531 28	371,344 09
		CLASS			
1. Onondaga.....	\$217,604 11	\$80,184 44	.....	\$137,419 67	.....
2. Albany.....	118,382 52	27,308 01	\$1,676 00	.....	\$61,902 26
3. Oneida.....	56,803 94	51,849 36	3,108 40	.....	.....
4. Rensselaer.....	224,571 12	73,164 39	2,347 00	.....	\$129,356 67
Totals.....	\$617,361 69	\$232,506 20	\$7,131 40	\$137,419 67	\$191,258 93
Averages.....	154,345 42	58,126 55	2,377 13	137,419 67	95,629 46
		CLASS			
1. Orange.....	\$61,864 05	\$26,181 01	\$7,777 65	.....	.....
2. Chautauqua.....	39,342 80	34,923 58	.....	\$214 22	.....
3. Suffolk.....	11,680 00	6,600 00	.....	.....	.....
4. Niagara.....	165,091 95	94,772 12	1,743 97	68,575 86	.....
5. Ulster.....	38,965 02	26,383 44	6,819 08	.....	.....
6. St. Lawrence.....	103,202 49	87,317 65	723 69	.....	.....
7. Schenectady.....	11,510 03	2,109 86	819 02	.....	.....
8. Dutchess.....	32,079 79	16,000 00	12,227 18	.....	.....
9. Nassau.....	90,535 80	2,024 87	.....	.....	.....
10. Steuben.....	41,367 29	35,961 01	1,767 75	1,988 53	.....
11. Jefferson.....	32,705 68	.....	1,167 00	.....	.....
12. Broome.....	7,011 06	6,786 06	225 00	.....	.....
13. Oswego.....	119,773 78	90,219 34	13,020 48	.....	.....
14. Cayuga.....	88,786 75	44,364 52	730 00	43,692 23	.....
15. Cattaraugus.....	5,566 86	1,327 52	1,082 80	.....	.....
Totals.....	\$849,483 35	\$474,970 98	\$48,103 62	\$114,470 84	.....
Averages.....	56,632 22	33,926 50	4,008 63	28,617 71	.....

¹ County bridges, \$20,344.09; Bronx Parkway, \$351,000.

² Cohoes-Lansingburgh toll bridge.

Improvements

OF HIGHWAYS

Total	State sinking fund and interest	INTEREST ON HIGHWAY INDEBTEDNESS			Expenses of issue of highway bonds	
		Bonds	Loans	Total		
\$642,092 32		\$83,789 80	\$301 10	\$84,090 90	\$247 54	I
568,316 20		47,095 00	1,543 18	48,638 18	407 31	II
637,545 44	\$58,708 98	146,715 93	6,383 00	153,098 93	130 00	III
421,480 63	29,211 06	100,720 73	7,020 39	107,741 12	67 45	IV
143,528 67	20,917 07	19,853 72	3,902 03	23,755 75	174 75	V
\$2,412,963 26	\$108,837 11	\$398,175 18	\$19,149 70	\$417,324 88	\$1,027 05	State
I						
\$74,708 12		\$51,579 17		\$51,579 17		1
109,651 37						2
457,732 83		32,210 63	\$301 10	32,511 73	\$247 54	3
\$642,092 32		\$83,789 80	\$301 10	\$84,090 90	\$247 54	
214,030 77		41,894 90	301 10	42,045 45	247 54	
II						
\$217,604 11		\$27,326 25		\$27,326 25	\$170 00	1
90,886 27		500 00	\$1,346 18	1,846 18		2
54,957 76		19,268 75	197 00	19,465 75	237 31	3
204,868 06						4
\$568,316 20		\$47,095 00	\$1,543 18	\$48,638 18	\$407 31	
142,079 05		15,698 33	771 59	12,159 54	203 65	
III						
\$33,958 66		\$25,375 00	\$2,530 39	\$27,905 39		1
35,137 80		4,205 00		4,205 00		2
6,600 00		4,950 00		4,950 00	\$130 00	3
165,091 95						4
33,202 52		5,762 50		5,762 50		5
88,041 34	\$8,886 15	6,275 00		6,275 00		6
2,928 88	8,581 15					7
28,227 18			3,852 61	3,852 61		8
2,024 87		88,510 93		88,510 93		9
39,717 29		1,650 00		1,650 00		10
1,167 00	26,438 68	5,100 00		5,100 00		11
7,011 06						12
103,239 82	11,646 46	4,887 50		4,887 50		13
88,786 75						14
2,410 32	3,156 54					15
\$637,545 44	\$58,708 98	\$146,715 93	\$6,383 00	\$153,098 93	\$130 00	
42,503 03	11,741 79	16,301 77	3,196 50	15,309 89	130 00	

¹ Stillwater, 12th street, Union and Mechanicville bridges.

⁴ Includes interest on Nassau county's share of Queens county bonds.

Table 29 —

CONSTRUCTION OF

COUNTY	Total	CONSTRUCTION			
		County highways	Rights of way	County roads	Other roads or bridges
CLASS					
1. Saratoga.....	\$20,576 23	\$9,717 70	\$1,690 53		
2. Montgomery.....	29,656 86	20,540 72	456 50		
3. Herkimer.....	35,864 26	14,560 69	5,240 94	\$60 37	
4. Chemung.....	27,477 80	18,552 27	3,393 98		
5. Ontario.....	6,927 25				
6. Wayne.....	14,173 30	12,578 05			
7. Clinton.....	9,095 95		402 00		
8. Washington.....	26,746 37	25,747 77	355 00		
9. Otsego.....	16,754 39	9,216 14	2,676 00		
10. Rockland.....	9,520 43	7,210 16	400 00		
11. Franklin.....	103,840 62	34,241 78	155 00	41,742 03	
12. Delaware.....	16,637 58	5,070 63	11,566 95		
13. Fulton.....	46,939 63	12,300 00	70 00	30,019 63	
14. Columbia.....	38,362 90	30,422 22	4,222 79	89 00	
15. Allegany.....	22,001 21	20,100 00	597 05		
16. Madison.....	29,568 34	29,210 72			
17. Livingston.....	13,169 30		1,021 50		
18. Genesee.....					
19. Chenango.....	11,807 44	5,776 82	300 00		
20. Tompkins.....	35,694 61	23,075 00	15 00		
21. Warren.....	29,041 32	11,200 00	12,841 32		
22. Cortland.....	14,644 37	11,843 78	2,800 59		
Totals.....	\$558,500 26	\$301,364 45	\$48,205 15	\$71,911 03	
Averages.....	26,595 25	15,859 70	2,780 06	17,977 75	
CLASS					
1. Sullivan.....	\$8,404 49		\$7,607 21		
2. Essex.....	37,744 63	\$30,900 00	3,286 00		
3. Orleans.....	10,887 73	4,780 23	1,645 00		
4. Wyoming.....	16,295 00	13,100 00			
5. Greene.....	29,491 46	10,505 42	10,158 59		
6. Seneca.....	9,774 01	3,400 00			
7. Tioga.....	231 60		206 60	\$25 00	
8. Lewis.....	8,715 68	5,252 77			
9. Schoharie.....	2,941 11		2,941 11		
10. Yates.....					
11. Putnam.....	31,092 23	1,943 32	19,939 52		
12. Schuyler.....	10,988 84	6,751 40	247 00		
13. Hamilton.....	21,809 46	2,800 00	8,039 50	10,000 00	
Totals.....	\$188,376 24	\$79,433 14	\$54,070 53	\$10,025 00	
Averages.....	15,698 02	8,825 90	6,007 83	5,012 50	

Improvements

HIGHWAYS — *concluded*

Total	State sinking fund and interest	INTEREST ON HIGHWAY INDEBTEDNESS			Expenses of issue of highway bonds	
		Bonds	Loans	Total		
IV						
\$11,408 23		\$8,250 00	\$918 00	\$9,168 00		1
20,997 22		8,555 00	104 64	8,659 64		2
19,862 00		15,060 00	942 36	16,002 36		3
21,946 25		5,531 55		5,531 55		4
.....		6,910 30		6,910 30	\$16 95	5
12,578 05	\$1,595 25					6
402 00	3,648 95	5,045 00		5,045 00		7
26,102 77		643 60		643 60		8
11,892 14	1,971 50	2,400 00	490 75	2,890 75		9
7,610 16			1,910 27	1,910 27		10
76,138 81	3,216 81	24,485 00		24,485 00		11
16,637 58						12
42,389 63		4,550 00		4,550 00		13
34,734 01		2,380 00	1,248 89	3,628 89		14
20,697 05	848 79		455 37	455 37		15
29,210 72	357 62					16
1,021 50	10,248 58	1,891 62		1,891 62	7 60	17
.....						18
6,076 82	4,780 51		950 11	950 11		19
23,090 00	2,543 05	10,018 66		10,018 66	42 90	20
24,041 32		5,000 00		5,000 00		21
14,644 37						22
\$421,480 63	\$29,211 06	\$100,720 73	\$7,020 39	\$107,741 12	\$67 45	
21,074 03	3,245 67	7,194 33	877 54	6,337 71	22 48	
V						
\$7,607 21		\$797 28		\$797 28		1
34,186 00	\$3,076 44		\$482 19	482 19		2
6,425 23		4,462 50		4,462 50		3
13,100 00		3,195 00		3,195 00		4
20,664 01	5,287 45	3,540 00		3,540 00		5
3,400 00	4,061 82	2,312 19		2,312 19		6
231 60						7
5,252 77	2,334 96	1,101 15		1,101 15	\$26 80	8
2,941 11						9
.....						10
21,882 84	5,186 44	3,875 00		3,875 00	147 95	11
6,998 40		570 60	3,419 84	3,990 44		12
20,839 50	969 96					13
\$143,528 67	\$20,917 07	\$19,853 72	\$3,902 03	\$23,755 75	\$174 75	
11,960 72	3,486 17	2,481 71	1,951 01	2,639 52	82 37	

TABLE 30**IMPROVEMENTS — INCOME IN REDUCTION OF COST**

In view of the fact that the cost of construction of highways is by the Tax Law made a charge upon property purchased with pension money, while such property is exempt from taxation for general purposes, it has seemed best to separate the income from highway sources or from the income from general sources. This table shows the amount received from each source.

Table 30 —

INCOME IN REDUCTION OF COST OF IMPROVEMENTS — COUNTY
STRUCTURE

	Total	SALE OF PROPERTY		
		General property	Highway property	Total
Class I.....	\$1,562 45	\$311 00	\$250 45	\$561 45
Class II.....	9,647 45	418 90	.....	418 90
Class III.....	14,301 87	1,172 62	56 25	1,228 87
Class IV.....	34,894 74	799 83	11,159 19	11,959 02
Class V.....	4,332 26	262 13	.....	262 13
State.....	\$64,738 77	\$2,964 48	\$11,465 89	\$14,430 37

COUNTY

CLASS

1. Erie.....	\$300 00	\$300 00	.....	\$300 00
2. Monroe.....	.....	.....	.....	.....
3. Westchester.....	1,262 45	11 00	\$250 45	261 45
Totals.....	\$1,562 45	\$311 00	\$250 45	\$561 45
Averages.....	781 22	155 50	250 45	280 72

CLASS

1. Onondaga.....	.....	.....	.....	.....
2. Albany.....	\$5,647 00	.....	.....	.....
3. Oneida.....	412 60	\$412 60	.....	\$412 60
4. Rensselaer.....	3,587 85	6 30	.....	6 30
Totals.....	\$9,647 45	\$418 90	.....	\$418 90
Averages.....	3,215 82	209 45	.....	209 45

CLASS

1. Orange.....	.....	.....	.....	.....
2. Chautauqua.....	.....	.....	.....	.....
3. Suffolk.....	\$1,442 50	\$210 00	.....	\$210 00
4. Niagara.....	2 00	2 00	.....	2 00
5. Ulster.....	216 00	216 00	.....	216 00
6. St. Lawrence.....	507 78	223 48	.....	223 48
7. Schenectady.....	3,787 25	.....	\$6 25	6 25
8. Dutchess.....	5 00	5 00	.....	5 00
9. Nassau.....	4,427 50	.....	.....	.....
10. Steuben.....	50 00	.....	50 00	50 00
11. Jefferson.....	556 53	56 53	.....	56 53
12. Broome.....	264 61	50 91	.....	50 91
13. Oswego.....	2,837 70	203 70	.....	203 70
14. Cayuga.....	175 00	175 00	.....	175 00
15. Cattaraugus.....	30 00	30 00	.....	30 00
Totals.....	\$14,301 87	\$1,172 62	\$56 25	\$1,228 87
Averages.....	1,100 14	117 26	28 12	102 40

Improvements

PROPERTY SOLD; INSURANCE RECOVERIES; PREMIUMS ON CON-
BONDS

INSURANCE RECOVERED			PREMIUMS ON CONSTRUCTION BONDS			
General property	Highway property	Total	Building bonds	Highway bonds	Total	
\$1,740 00		\$1,740 00	\$5,647 00	\$1,001 00	\$1,001 00	I
927 00		927 00	11,475 00	1,841 55	7,488 55	II
16,414 82		16,414 82	4,205 90	2,315 00	12,146 00	III
1,130 63		1,130 63	2,741 00	198 50	6,520 90	IV
					2,939 50	V
\$20,212 45		\$20,212 45	\$24,068 90	\$6,027 05	\$30,095 95	State

I

				\$1,001 00	\$1,001 00	1
						2
				\$1,001 00	\$1,001 00	3
				1,001 00	1,001 00	

II

			\$5,647 00		\$5,647 00	1
\$1,740 00		\$1,740 00		\$1,841 55	1,841 55	2
						3
\$1,740 00		\$1,740 00	\$5,647 00	\$1,841 55	\$7,488 55	4
1,740 00		1,740 00	5,647 00	1,841 55	3,744 27	

III

			\$1,232 50		\$1,232 50	1
						2
						3
						4
						5
\$213 30		\$213 30		\$71 00	71 00	6
			3,781 00		3,781 00	7
						8
			4,427 50		4,427 50	9
						10
500 00		500 00				11
213 70		213 70				12
			2,034 00	600 00	2,634 00	13
						14
						15
\$927 00		\$927 00	\$11,475 00	\$671 00	\$12,146 00	
309 00		309 00	2,868 75	335 50	2,429 20	

Table 30 —

INCOME IN REDUCTION OF COST OF IMPROVEMENTS — COUNTY
STRUCTION

COUNTY	Total	SALE OF PROPERTY		
		General property	Highway property	Total
				CLASS
1. Saratoga.....	\$3,704 00			
2. Montgomery.....	25 00		\$25 00	\$25 00
3. Herkimer.....	350 00	\$300 00		300 00
4. Chemung.....	8 10	8 10		8 10
5. Ontario.....				
6. Wayne.....	52 64	52 64		52 64
7. Clinton.....	93 50	57 50		57 50
8. Washington.....	205 75	205 75		205 75
9. Otsego.....				
10. Rockland.....	2,425 00			
11. Franklin.....	10,434 19		10,434 19	10,434 19
12. Delaware.....	13 50	13 50		13 50
13. Fulton.....	278 55	46 05		46 05
14. Columbia.....				
15. Allegany.....				
16. Madison.....	16,340 14	105 74		105 74
17. Livingston.....	6 00	6 00		6 00
18. Genesee.....	4 55	4 55		4 55
19. Chenango.....				
20. Tompkins.....	953 82		700 00	700 00
21. Warren.....				
22. Cortland.....				
Totals.....	\$34,894 74	\$799 83	\$11,159 19	\$11,959 02
Averages.....	2,326 31	79 98	3,719 73	843 00
				CLASS
1. Sullivan.....	\$1,130 63			
2. Essex.....	88 75	\$88 75		\$88 75
3. Orleans.....	75	75		75
4. Wyoming.....				
5. Greene.....				
6. Seneca.....	2,040 00			
7. Tioga.....	3 03	3 03		3 03
8. Lewis.....	138 10	19 60		19 60
9. Schoharie.....	701 00			
10. Yates.....				
11. Putnam.....	150 00	150 00		150 00
12. Schuyler.....	80 00			
13. Hamilton.....				
Totals.....	\$4,332 26	\$262 13		\$262 13
Averages.....	481 36	65 53		65 53

Improvements

PROPERTY SOLD; INSURANCE RECOVERIES; PREMIUMS ON CON-
BONDS — *concluded*

INSURANCE RECOVERED			PREMIUMS ON CONSTRUCTION BONDS			
General property	Highway property	Total	Building bonds	Highway bonds	Total	
.....	\$1,389 00	\$2,315 00	\$3,704 00	1
.....	2
.....	50 00	.....	50 00	3
.....	4
.....	5
.....	6
\$36 00	\$36 00	.....	.....	.....	7
.....	8
2,425 00	2,425 00	.....	.....	.....	9
.....	10
.....	11
.....	232 50	.....	232 50	12
.....	13
.....	14
13,700 00	13,700 00	2,534 40	.....	2,534 00	15
.....	16
.....	17
253 82	253 82	.....	.....	.....	18
.....	19
.....	20
.....	21
.....	22
\$16,414 82	\$16,414 82	\$4,205 90	\$2,315 00	\$6,520 90	
4,103 70	4,103 70	1,051 47	2,315 00	1,630 22	

.....	.....	.....	.....	.....	.....	1
.....	.....	.....	.....	.....	.....	2
.....	.....	.....	.....	.....	.....	3
.....	.....	.....	.....	.....	.....	4
.....	.....	.....	.....	.....	.....	5
.....	.....	.....	.....	.....	.....	6
.....	.....	.....	\$2,040 00	.....	\$2,040 00	7
.....	.....	.....	.....	.....	.....	8
.....	.....	.....	701 00	\$118 50	118 50	9
.....	.....	.....	.....	.....	701 00	10
.....	.....	.....	.....	.....	.....	11
.....	.....	.....	.....	80 00	80 00	12
.....	.....	.....	.....	.....	.....	13
\$1,130 63	.....	\$1,130 63	\$2,741 00	\$198 50	\$2,939 50	
1,130 63	.....	1,130 63	1,370 50	99 25	734 87	

TABLE 31**RESULTS OF COUNTY FINANCING, 1914 — INCREASE OR REDUCTION
OF COUNTY DEBT**

This table shows the gross increase or reduction of the county debt during the fiscal year 1914, and the total amount of indebtedness created and paid during the same period with a distribution to the various forms in which such indebtedness exists.

Table 31 — The
RESULTS OF COUNTY FINANCING, 1914 —

	INDEBTEDNESS PAID ¹			
	Bonds retired	Temporary loans paid	Other indebtedness paid	Total
Class I.....	\$238,713 77	\$1,055,781 14	\$93,272 36	\$1,387,767 27
Class II.....	248,750 00	790,537 56	.....	1,039,287 56
Class III.....	213,729 52	771,504 95	575 23	985,809 70
Class IV.....	219,779 84	458,296 37	4,442 88	682,519 09
Class V.....	75,938 48	129,097 24	167 16	205,202 88
State.....	\$996,911 61	\$3,205,217 26	\$98,457 63	\$4,300,586 50
Excesses.....	.....	.....	69,323 73	.....
COUNTY				
1. Erie.....	\$58,500 00	\$32,856 14	\$85,325 25	\$176,681 39
2. Monroe.....	50,000 00	.....	2,372 94	52,372 94
3. Westchester.....	130,213 77	1,022,925 00	5,574 17	1,158,712 94
Totals.....	\$238,713 77	\$1,055,781 14	\$93,272 36	\$1,387,767 27
Averages.....	79,571 26	527,890 57	31,090 78	462,589 09
CLASS				
1. Onondaga.....	\$25,000 00	\$343,750 71	.....	\$368,750 71
2. Albany.....	74,250 00	112,500 00	.....	186,750 00
3. Oneida.....	82,000 00	99,282 97	.....	181,282 97
4. Rensselaer.....	67,500 00	235,003 88	.....	302,503 88
Totals.....	\$248,750 00	\$790,537 56	.....	\$1,039,287 56
Averages.....	62,187 50	197,634 39	.....	259,821 89
CLASS				
1. Orange.....	\$12,000 00	\$203,424 00	.....	\$215,424 00
2. Chautauqua.....	33,000 00	.....	.....	33,000 00
3. Suffolk.....	20,000 00	72,000 00	\$25 00	92,025 00
4. Niagara.....	5,020 00	3,582 15	.....	8,602 15
5. Ulster.....	37,000 00	9,000 00	.....	46,000 00
6. St. Lawrence.....	10,000 00	.....	137 85	10,137 85
7. Schenectady.....	24,000 00	147,446 16	217 61	171,663 77
8. Dutchess.....	8,500 00	102,355 09	.....	110,855 09
9. Nassau.....	4,209 52	69,528 49	.....	73,738 01
10. Steuben.....	15,000 00	.....	194 77	15,194 77
11. Jefferson.....	15,000 00	13,000 00	.....	28,000 00
12. Broome.....	.....	37,500 00	.....	37,500 00
13. Oswego.....	27,000 00	31,562 34	.....	58,562 34
14. Cayuga.....	.....	37,106 72	.....	37,106 72
15. Cattaraugus.....	3,000 00	45,000 00	.....	48,000 00
Totals.....	\$213,729 52	\$771,504 95	\$575 23	\$985,809 70
Averages.....	16,440 73	64,208 74	143 81	65,720 65

¹ From Table 33.² From Table 32.

Board of Supervisors

INCREASE OR REDUCTION OF COUNTY DEBT

INDEBTEDNESS INCURRED ²				RESULT OF YEAR'S TRANSACTIONS ²		
Bonds issued	Temporary loans negotiated	Other indebtedness incurred	Total	Net reduction	Net increase	
\$635,352 06	\$1,089,144 80	\$27,782 14	\$1,752,279 00	.....	\$364,511 73	I
473,750 00	957,840 84	.....	1,431,590 84	.....	392,303 28	II
622,000 00	999,813 06	749 75	1,622,562 81	.....	636,753 11	III
182,495 00	454,984 69	552 31	638,032 00	\$44,487 09	.....	IV
159,165 34	217,333 42	.....	376,498 76	.....	171,295 88	V
\$2,072,762 40	\$3,719,116 81	\$29,084 20	\$5,820,963 41	\$44,487 09	\$1,564,864 00	State
1,075,850 79	513,899 55	.....	.....	.....	1,520,376 91	
I						
.....	\$34,111 97	\$26,613 00	\$60,724 97	\$115,956 42	.....	1
.....	.....	1,169 14	1,169 14	51,203 80	.....	2
\$635,352 06	1,055,032 83	.....	1,690,384 89	.....	\$531,671 95	3
\$635,352 06	\$1,089,144 80	\$27,782 14	\$1,752,279 00	364,511 73	.....
635,352 06	544,572 40	13,891 07	584,093 02	\$531,671 95	\$531,671 95	
I^I						
.....	\$350,000 00	.....	\$350,000 00	\$18,750 71	.....	1
\$389,750 00	173,109 13	.....	562,859 13	.....	\$376,109 13	2
.....	78,649 37	.....	78,649 37	102,633 60	.....	3
84,000 00	356,082 34	.....	440,082 34	.....	137,578 46	4
\$473,750 00	\$957,840 84	.....	\$1,431,590 84	392,303 28	.....
236,875 00	239,460 21	.....	357,897 71	\$513,687 59	\$513,687 59	
III						
.....	\$192,497 00	.....	\$192,497 00	\$22,927 00	.....	1
\$16,000 00	5,000 00	.....	21,000 00	12,000 00	.....	2
50,000 00	44,625 00	\$749 75	95,374 75	.....	\$3,349 75	3
.....	53,500 15	.....	53,500 15	.....	44,898 00	4
.....	.....	.....	.....	46,000 00	.....	5
91,000 00	.....	.....	91,000 00	.....	80,862 15	6
130,000 00	180,030 00	.....	310,030 00	.....	138,366 23	7
.....	103,048 17	.....	103,048 17	7,806 92	.....	8
275,000 00	221,865 06	.....	496,865 06	.....	423,127 05	9
.....	.....	.....	.....	15,194 77	.....	10
.....	.....	.....	.....	28,000 00	.....	11
.....	10,000 00	.....	10,000 00	27,500 00	.....	12
60,000 00	39,247 68	.....	99,247 68	.....	40,685 34	13
.....	105,000 00	.....	105,000 00	.....	67,893 28	14
.....	45,000 00	.....	45,000 00	3,000 00	.....	15
\$622,000 00	\$999,813 06	\$749 75	\$1,622,562 81	636,753 11	.....
103,666 67	90,892 10	749 75	135,213 57	\$799,181 80	\$799,181 80	

² See Table 20.

Table 31 — The
RESULTS OF COUNTY FINANCING, 1914 —

COUNTY	INDEBTEDNESS PAID ¹			Total
	Bonds retired	Temporary loans paid	Other indebtedness paid	
				CLASS
1. Saratoga.....	\$20,000 00	\$31,101 87		\$51,101 87
2. Montgomery.....	35,508 65	5,995 40		41,504 05
3. Herkimer.....	12,000 00	36,793 23		48,793 23
4. Chemung.....	10,000 00	24,850 00		34,850 00
5. Ontario.....	30,000 00	47,437 87		77,437 87
6. Wayne.....				
7. Clinton.....	11,000 00	29,000 00		40,000 00
8. Washington.....		31,279 71		31,279 71
9. Otsego.....	5,000 00	39,345 75	\$172 98	44,518 73
10. Rockland.....	17,000 00	46,000 00		63,000 00
11. Franklin.....		25,848 20	3,449 01	29,297 21
12. Delaware.....		28,354 70		28,354 70
13. Fulton.....	10,000 00			10,000 00
14. Columbia.....	27,000 00	13,700 00		40,700 00
15. Allegany.....		15,000 00		15,000 00
16. Madison.....	10,000 00	10,000 00		20,000 00
17. Livingston.....	10,271 19		451 20	10,722 39
18. Genesee.....				
19. Chenango.....		20,726 48		20,726 48
20. Tompkins.....	12,000 00	5,300 00	25 00	17,325 00
21. Warren.....	10,000 00	20,000 00		30,000 00
22. Cortland.....		27,563 16	344 69	27,907 85
Totals.....	\$219,779 84	\$458,296 37	\$4,442 88	\$682,519 09
Averages.....	15,698 56	25,460 91	888 58	34,125 95
				CLASS
1. Sullivan.....	\$6,000 00	\$21,240 22		\$27,240 22
2. Essex.....	2,000 00			2,000 00
3. Orleans.....	27,000 00	53,841 21		80,841 21
4. Wyoming.....	4,000 00			4,000 00
5. Greene.....	10,000 00			10,000 00
6. Seneca.....	8,686 94			8,686 94
7. Tioga.....	3,000 00	18,365 81	\$4 60	21,370 41
8. Lewis.....	5,251 54			5,251 54
9. Schoharie.....		9,000 00		9,000 00
10. Yates.....				
11. Putnam.....	4,000 00			4,000 00
12. Schuyler.....		26,650 00		26,650 00
13. Hamilton.....	6,000 00		162 56	6,162 56
Totals.....	\$75,938 48	\$129,097 24	\$167 16	\$205,202 88
Averages.....	7,593 84	25,819 44	83 58	13,680 19

¹ From Table 33.² From Table 32.

Board of Supervisors

INCREASE OR REDUCTION OF COUNTY DEBT — *concluded*

INDEBTEDNESS INCURRED ²				RESULT OF YEAR'S TRANSACTIONS ³		
Bonds issued	Temporary loans negotiated	Other indebtedness incurred	Total	Net reduction	Net increase	
IV						
\$80,000 00	\$38,571 00		\$118,571 00		\$67,469 13	1
	24,023 38		24,023 38	\$17,480 67		2
	40,682 39		40,682 39	8,110 84		3
12,495 00	24,850 00		37,345 00		2,495 00	4
	44,700 00		44,700 00	32,737 87		5
						6
	29,000 00		29,000 00	11,000 00		7
	30,747 77		30,747 77	531 94		8
	20,161 11		20,161 11	24,357 62		9
	20,000 00		20,000 00	43,000 00		10
						11
	49,550 00		49,550 00		20,252 79	11
	22,000 00		22,000 00	6,354 70		12
15,000 00	3,000 00		18,000 00		8,000 00	13
	30,422 22		30,422 22	10,277 78		14
	29,500 00		29,500 00		14,500 00	15
						16
75,000 00	5,000 00		80,000 00		60,000 00	16
				10,722 39		17
						18
	5,776 82		5,776 82	14,949 66		19
	2,300 00		2,300 00	15,025 00		20
						21
	20,000 00		20,000 00	10,000 00		21
	14,700 00	\$552 31	15,252 31	12,655 54		22
\$182,495 00	\$454,984 69	\$552 31	\$638,032 00		44,487 09	
45,623 75	23,946 56	552 31	33,580 63	\$217,204 01	\$217,204 01	
V						
	\$35,240 22		\$35,240 22		\$8,000 00	1
	16,674 25		16,674 25		14,674 25	2
	53,729 33		53,729 33	\$27,111 88		3
	10,000 00		10,000 00		6,000 00	4
				10,000 00		5
\$102,000 00			102,000 00		93,313 06	6
	5,000 00		5,000 00	16,370 41		7
1,805 34			1,805 34	3,446 20		8
30,000 00			30,000 00		21,000 00	9
						10
				4,000 00		11
25,360 00	6,689 62		32,049 62		5,399 62	12
	90,000 00		90,000 00		83,837 44	13
\$159,165 34	\$217,333 42		\$376,498 76	171,295 88		
39,791 33	31,047 63		37,649 87	\$232,224 37	\$232,224 37	

¹ See Table 20.

TABLE 32**COUNTY OBLIGATIONS INCURRED***Purpose of table:*

Tables 32 and 33 are designed to show the nature of the bonds and temporary loans issued and current expenses incurred and the amounts paid on outstanding county indebtedness under each of these classes.

Comments:

For comments on this table, see Table 33.

Table 32 —
BONDS, TEMPORARY LOANS AND

	Total	BONDS ISSUED			
		Refunding and revenue bonds	Building bonds	Highway bonds	Total
Class I.....	\$1,752,279 00	\$82,772 06		\$552,580 00	\$635,352 06
Class II.....	1,431,590 84		\$300,000 00	173,750 00	473,750 00
Class III.....	1,622,562 81		486,000 00	136,000 00	622,000 00
Class IV.....	638,032 00		132,495 00	50,000 00	182,495 00
Class V.....	376,498 76		132,000 00	27,165 34	159,165 34
State.....	\$5,820,963 41	\$82,772 06	\$1,050,495 00	\$939,495 34	\$2,072,762 40
COUNTY					
CLASS					
1. Erie.....	\$60,724 97				
2. Monroe.....	1,169 14				
3. Westchester.....	1,690,384 89	\$82,772 06		\$552,580 00	\$635,352 06
Totals.....	\$1,752,279 00	\$82,772 06		\$552,580 00	\$635,352 06
Averages.....	584,093 00	82,772 06		552,580 00	635,352 06
CLASS					
1. Onondaga.....	\$350,000 00				
2. Albany.....	562,859 13		\$300,000 00	\$89,750 00	\$389,750 00
3. Oneida.....	78,649 37				
4. Rensselaer.....	440,082 34			84,000 00	84,000 00
Totals.....	\$1,431,590 84		\$300,000 00	\$173,750 00	\$473,750 00
Averages.....	357,897 71		300,000 00	86,875 00	236,775 00
CLASS					
1. Orange.....	\$192,497 00				
2. Chautauqua.....	21,000 00			\$16,000 00	\$16,000 00
3. Suffolk.....	95,374 75		\$50,000 00		50,000 00
4. Niagara.....	53,500 15				
5. Ulster.....					
6. St. Lawrence.....	91,000 00		31,000 00	60,000 00	91,000 00
7. Schenectady.....	310,030 00		130,000 00		130,000 00
8. Dutchess.....	103,048 17				
9. Nassau.....	496,865 06		275,000 00		275,000 00
10. Steuben.....					
11. Jefferson.....					
12. Broome.....	10,000 00				
13. Oswego.....	99,247 68			60,000 00	60,000 00
14. Cayuga.....	105,000 00				
15. Cattaraugus.....	45,000 00				
Totals.....	\$1,622,562 81		\$486,000 00	\$136,000 00	\$622,000 00
Averages.....	135,213 57		121,500 00	45,333 33	103,666 67

Obligations Incurred

UNPAID CURRENT EXPENSES

TEMPORARY LOANS NEGOTIATED			CURRENT EXPENSES UNPAID			
Tax loans	Highway loans	Total	Warrants and certificates outstanding	Other indebtedness reported	Total	
\$1,057,735 80	\$31,409 00	\$1,089,144 80	\$27,782 14	.....	\$27,782 14	I
746,054 36	211,786 48	957,840 84	.....	.....	.....	II
771,683 03	228,130 03	999,813 06	749 75	.....	749 75	III
210,328 03	244,656 66	454,984 69	552 31	.....	552 31	IV
192,729 33	24,604 09	217,333 42	.....	.....	.....	V
\$2,978,530 55	\$740,586 26	\$3,719,116 81	\$29,084 20	.....	\$29,084 20	State
I						
\$34,111 97	.....	\$34,111 97	\$26,613 00	.....	\$26,613 00	1
.....	.....	.....	1,169 14	.....	1,169 14	2
1,023,623 83	\$31,409 00	1,055,032 83	.....	.....	.....	3
\$1,057,735 80	\$31,409 00	\$1,089,144 80	\$27,782 14	.....	\$27,782 14	
528,867 90	31,409 00	544,572 40	13,891 07	.....	13,891 07	
II						
\$350,000 00	.....	\$350,000 00	.....	.....	.....	1
167,959 00	\$5,150 13	173,109 13	.....	.....	.....	2
26,800 00	51,849 37	78,649 37	.....	.....	.....	3
201,295 36	154,786 98	356,082 34	.....	.....	.....	4
\$746,054 36	\$211,786 48	\$957,840 84	.....	.....	.....
186,513 59	70,595 49	239,460 21	.....	.....	.....
III						
\$163,424 00	\$29,073 00	\$192,497 00	.....	.....	.....	1
.....	5,000 00	5,000 00	.....	.....	.....	2
35,000 00	9,625 00	44,625 00	\$749 75	.....	\$749 75	3
53,500 15	.....	53,500 15	.....	.....	.....	4
.....	.....	.....	.....	.....	.....	5
.....	.....	.....	.....	.....	.....	6
180,030 00	.....	180,030 00	.....	.....	.....	7
22,801 48	80,246 69	103,048 17	.....	.....	.....	8
213,365 06	8,500 00	221,865 06	.....	.....	.....	9
.....	.....	.....	.....	.....	.....	10
.....	.....	.....	.....	.....	.....	11
5,000 00	5,000 00	10,000 00	.....	.....	.....	12
23,562 34	15,685 34	39,247 68	.....	.....	.....	13
30,000 00	75,000 00	105,000 00	.....	.....	.....	14
45,000 00	.....	45,000 00	.....	.....	.....	15
\$771,683 03	\$228,130 03	\$999,813 06	\$749 75	.....	\$749 75	
77,168 30	28,516 25	90,892 10	749 75	.....	749 75	

Table 32 —

BONDS, TEMPORARY LOANS AND

	Total	BONDS ISSUED			
		Refunding and revenue bonds	Building bonds	Highway bonds	Total
CLASS					
1. Saratoga.....	\$118,571 00		\$30,000 00	\$50,000 00	\$80,000 00
2. Montgomery.....	24,023 38				
3. Herkimer.....	40,682 39				
4. Chemung.....	37,345 00		12,495 00		12,495 00
5. Ontario.....	44,700 00				
6. Wayne.....					
7. Clinton.....	29,000 00				
8. Washington.....	30,747 77				
9. Otsego.....	20,161 11				
10. Rockland.....	20,000 00				
11. Franklin.....	49,550 00				
12. Delaware.....	22,000 00				
13. Fulton.....	18,000 00		15,000 00		15,000 00
14. Columbia.....	30,422 22				
15. Allegany.....	29,500 00				
16. Madison.....	80,000 00		75,000 00		75,000 00
17. Livingston.....					
18. Genesee.....					
19. Chenango.....	5,776 82				
20. Tompkins.....	2,300 00				
21. Warren.....	20,000 00				
22. Cortland.....	15,252 31				
Totals.....	\$638,032 00		\$132,495 00	\$50,000 00	\$182,495 00
Averages.....	33,528 00		33,123 75	50,000 00	45,623 75
CLASS					
1. Sullivan.....	\$35,240 22				
2. Essex.....	16,674 25				
3. Orleans.....	53,729 33				
4. Wyoming.....	10,000 00				
5. Greene.....					
6. Seneca.....	102,000 00		\$102,000 00		\$102,000 00
7. Tioga.....	5,000 00				
8. Lewis.....	1,805 34			\$1,805 34	1,805 34
9. Schoharie.....	30,000 00		30,000 00		30,000 00
10. Yates.....					
11. Putnam.....					
12. Schuyler.....	32,049 62			25,360 00	25,360 00
13. Hamilton.....	90,000 00				
Totals.....	\$376,498 76		\$132,000 00	\$27,165 34	\$159,165 34
Averages.....	37,649 87		66,000 00	13,582 67	39,791 33

¹ For tuberculosis hospital, maintenance of institution.

Obligations Incurred

UNPAID CURRENT EXPENSES — *concluded*

TEMPORARY LOANS NEGOTIATED			CURRENT EXPENSES UNPAID		
Tax loans	Highway loans	Total	Warrants and certificates outstanding	Other indebtedness reported	Total
IV					
\$10,101 87	\$28,469 13	\$38,571 00			
3,482 66	20,540 72	24,023 38			
33,882 39	6,800 00	40,682 39			
.....	24,850 00	24,850 00			
44,700 00	.....	44,700 00			
.....			
29,000 00	.....	29,000 00			
5,000 00	25,747 77	30,747 77			
12,161 11	8,000 00	20,161 11			
20,000 00	.....	20,000 00			
.....	49,550 00	49,550 00			
7,000 00	15,000 00	22,000 00			
3,000 00	.....	3,000 00			
.....	30,422 22	30,422 22			
.....	29,500 00	29,500 00			
5,000 00	.....	5,000 00			
.....			
.....	5,776 82	5,776 82			
12,300 00	.....	2,300 00			
20,000 00	.....	20,000 00			
14,700 00	.....	14,700 00	\$552 31		\$552 31
\$210,328 03	\$241,656 66	\$454,984 69	\$552 31		\$552 31
13,145 50	22,241 51	23,946 56	552 31		552 31
V					
\$34,000 00	\$1,240.22	\$35,240 22			
.....	16,674 25	16,674 25			
53,729 33	.....	53,729 33			
10,000 00	.....	10,000 00			
.....			
5,000 00	.....	5,000 00			
.....			
.....	6,689 62	6,689 62			
90,000 00	.....	90,000 00			
\$192,729 33	\$24,604 09	\$217,333 42			
38,545 86	8,201 36	31,047 63			

TABLE 33
COUNTY OBLIGATIONS PAID

Refunding bonds:

There has been a practice in the past in many counties of the State, of issuing new bonds (refunding bonds) for the purpose of raising funds to pay the principal upon bonds as they mature. The statutes of the State permit this practice.

It will be noted from Table 32 that the only county reported as having issued such bonds during the last fiscal year was the county of Westchester; but it will be seen from this table (Table 33) that the counties paid \$292,971.94 on such bonds during the year. It is evident that there is a marked improvement in the financial policies of the counties in this respect.

Revenue bonds:

Revenue bonds have been classed with refunding bonds for the reason that they are of the same nature. They are issued for the purpose of supplying deficiencies caused by preceding tax levies. Generally such bonds have been issued for the purpose of paying temporary loans illegally made to supply deficiencies in tax levies, and often running back several years. Table 36 shows the amount of such bonds outstanding in 1914.

Expenses of prior years:

Few of the counties, it will be seen, report the expenses of prior years paid during the current. The failure to so report is due to defects in the county system of business procedure, which can be eliminated only as the county officers become better acquainted with the principles of municipal accounting.

Comparison from Tables 32 and 33:

Tables 32 and 33 show:

Refunding and revenue bonds retired	\$292,971 94	
Refunding and revenue bonds issued.	82,772 06	
	<hr/>	
Excess of payments.....		\$210,199 88
Building bonds issued.....	\$1,050,495 00	
Building bonds paid.....	371,500 00	
	<hr/>	
Excess of amount issued.....		678,995 00
Highway bonds issued.....	\$939,495 34	
Highway bonds paid.....	332,439 67	
	<hr/>	
Excess of amount issued.....		625,460 67
Temporary tax loans negotiated....	\$2,978,530 55	
Temporary tax loans paid.....	2,755,963 58	
	<hr/>	
Excess of amount negotiated.....		222,566 97
Highway loans negotiated.....	\$740,586 26	
Highway loans paid.....	449,253 68	
	<hr/>	
Excess of amount negotiated.....		291,332 58
		<hr/> <hr/>
Net increase in indebtedness represented by bonds and notes.....		\$1,589,750 34
		<hr/> <hr/>

Table 33 —
BONDS, TEMPORARY LOANS,

	Total	BONDS RETIRED			
		Refunding and revenue bonds	Building bonds	Highway bonds	Total
Class I.....	\$1,387,767 27	\$93,983 77	\$115,000 00	\$29,730 00	\$238,713 77
Class II.....	1,039,287 56	94,250 00	82,000 00	72,500 00	248,750 00
Class III.....	985,809 70	47,229 52	97,500 00	69,000 00	213,729 52
Class IV.....	682,519 09	51,508 65	46,000 00	122,271 19	219,779 84
Class V.....	205,202 88	6,000 00	31,000 00	38,938 48	75,938 48
State.....	\$4,300,586 50	\$292,971 94	\$371,500 00	\$332,439 67	\$996,911 61
COUNTY		CLASS			
1. Erie.....	\$176,681 39	.....	\$55,000 00	\$3,500 00	\$58,500 00
2. Monroe.....	52,372 94	.....	50,000 00	.....	50,000 00
3. Westchester.....	1,158,712 94	\$93,983 77	10,000 00	26,230 00	130,213 77
Totals.....	\$1,387,767 27	\$93,983 77	\$115,000 00	\$29,730 00	\$238,713 77
Averages.....	462,572 52	93,983 77	38,333 33	14,865 00	79,571 26
		CLASS			
1. Onondaga.....	\$368,750 71	.....	\$25,000 00	.....	\$25,000 00
2. Albany.....	186,750 00	\$41,250 00	.....	\$33,000 00	74,250 00
3. Oneida.....	181,282 97	30,000 00	32,000 00	20,000 00	82,000 00
4. Rensselaer.....	302,503 88	23,000 00	25,000 00	19,500 00	67,500 00
Totals.....	\$1,039,287 56	\$94,250 00	\$82,000 00	\$72,500 00	\$248,750 00
Averages.....	259,821 89	31,416 66	27,333 33	24,166 66	62,187 50
		CLASS			
1. Orange.....	\$215,424 00	.....	\$5,000 00	\$7,000 00	\$12,000 00
2. Chautauqua.....	33,000 00	.....	13,000 00	20,000 00	33,000 00
3. Suffolk.....	92,025 00	.....	15,000 00	5,000 00	20,000 00
4. Niagara.....	8,602 15	\$5,020 00	.....	.....	5,020 00
5. Ulster.....	46,000 00	28,000 00	2,000 00	7,000 00	37,000 00
6. St. Lawrence.....	10,137 85	.....	.....	10,000 00	10,000 00
7. Schenectady.....	171,663 77	10,000 00	14,000 00	.....	24,000 00
8. Dutchess.....	110,855 09	.....	8,500 00	.....	8,500 00
9. Nassau.....	73,738 01	4,209 52	.....	.....	4,209 52
10. Steuben.....	15,194 77	.....	5,000 00	10,000 00	15,000 00
11. Jefferson.....	28,000 00	.....	10,000 00	5,000 00	15,000 00
12. Broome.....	37,500 00	.....	.....	.....	.....
13. Oswego.....	58,562 34	.....	22,000 00	5,000 00	27,000 00
14. Cayuga.....	37,106 72	.....	.....	.....	.....
15. Cattaraugus.....	48,000 00	.....	3,000 00	.....	3,000 00
Totals.....	\$985,809 70	\$47,229 52	\$97,500 00	\$69,000 00	\$213,729 52
Averages.....	65,720 65	11,807 38	9,750 00	8,625 00	16,440 73

¹ Town liability, special law.

Obligations Paid

CURRENT EXPENSES OF PRIOR YEARS

TEMPORARY LOANS PAID			EXPENSES OF PRIOR YEARS			
Tax loans	Highway loans	Total	Warrants and certificates of audit	Other items	Total	
\$1,039,366 14	\$16,415 00	\$1,055,781 14	\$58,800 39	\$34,471 97	\$93,272 36	I
717,925 77	72,611 79	790,537 56	.....	.....	.....	II
632,029 34	139,475 61	771,504 95	.....	575 23	575 23	III
262,885 31	195,411 06	458,296 37	4,269 90	172 98	4,442 88	IV
103,757 02	25,340 22	129,097 24	167 16	.....	167 16	V
<u>\$2,755,963 58</u>	<u>\$449,253 68</u>	<u>\$3,205,217 26</u>	<u>\$63,237 45</u>	<u>\$35,220 18</u>	<u>\$98,457 63</u>	State
I						
\$32,856 14	.....	\$32,856 14	\$50,853 28	\$34,471 97	\$85,325 25	1
.....	.....	.....	2,372 94	.....	2,372 94	2
1,006,510 00	\$16,415 00	1,022,925 00	5,574 17	.....	5,574 17	3
<u>\$1,039,366 14</u>	<u>\$16,415 00</u>	<u>\$1,055,781 14</u>	<u>\$58,800 39</u>	<u>\$34,471 97</u>	<u>\$93,272 36</u>	
519,683 07	16,415 00	527,890 57	19,583 56	34,471 97	31,074 22	
II						
\$343,750 71	.....	\$343,750 71	.....	.....	.....	1
112,500 00	.....	112,500 00	.....	.....	.....	2
68,146 18	\$31,136 79	99,282 97	.....	.....	.....	3
193,528 88	41,475 00	235,003 88	.....	.....	.....	4
<u>\$717,925 77</u>	<u>\$72,611 79</u>	<u>\$790,537 56</u>	.....	.....	.....
179,481 94	36,305 89	197,634 39	.....	.....	.....
III						
\$203,424 00	.....	\$203,424 00	.....	.....	.....	1
72,000 00	.....	72,000 00	.....	\$25 00	\$25 00	2
3,582 15	.....	3,582 15	.....	.....	.....	3
.....	\$9,000 00	9,000 00	.....	.....	.....	4
.....	.....	.....	.....	.....	.....	5
.....	.....	.....	.....	137 85	137 85	6
147,446 16	.....	147,446 16	.....	217 61	217 61	7
22,379 48	79,975 61	102,355 09	.....	.....	.....	8
69,528 49	.....	69,528 49	.....	.....	.....	9
.....	.....	.....	.....	194 77	194 77	10
.....	13,000 00	13,000 00	.....	.....	.....	11
.....	37,500 00	37,500 00	.....	.....	.....	12
31,562 34	.....	31,562 34	.....	.....	.....	13
37,106 72	.....	37,106 72	.....	.....	.....	14
45,000 00	.....	45,000 00	.....	.....	.....	15
<u>\$632,029 34</u>	<u>\$139,475 61</u>	<u>\$771,504 95</u>	.....	\$575 23	\$575 23	
70,225 48	34,868 90	64,208 74	.....	143 81	143 81	

Table 33 —

BONDS, TEMPORARY LOANS, CURRENT

COUNTY	Total	BONDS RETIRED			
		Refunding and revenue bonds	Building bonds	Highway bonds	Total
CLASS					
1. Saratoga.....	\$51,101 87			\$20,000 00	\$20,000 00
2. Montgomery.....	41,504 05	\$15,508 65	\$5,000 00	15,000 00	35,508 65
3. Herkimer.....	48,793 23			12,000 00	12,000 00
4. Chemung.....	34,850 00			10,000 00	10,000 00
5. Ontario.....	77,437 87		5,000 00	25,000 00	30,000 00
6. Wayne.....					
7. Clinton.....	40,000 00	2,000 00		9,000 00	11,000 00
8. Washington.....	31,279 71				
9. Otsego.....	44,518 73		5,000 00		5,000 00
10. Rockland.....	63,000 00	17,000 00			17,000 00
11. Franklin.....	29,297 21				
12. Delaware.....	28,354 70				
13. Fulton.....	10,000 00		10,000 00		10,000 00
14. Columbia.....	40,700 00	17,000 00	10,000 00		27,000 00
15. Allegany.....	15,000 00				
16. Madison.....	20,000 00		10,000 00		10,000 00
17. Livingston.....	10,722 39			10,271 19	10,271 19
18. Genesee.....					
19. Chenango.....	20,726 48				
20. Tompkins.....	17,325 00		1,000 00	11,000 00	12,000 00
21. Warren.....	30,000 00			10,000 00	10,000 00
22. Cortland.....	27,907 85				
Totals.....	\$682,519 09	\$51,508 65	\$46,000 00	\$122,271 19	\$219,779 84
Averages.....	34,125 95	12,877 16	6,571 42	13,585 68	15,698 56
CLASS					
1. Sullivan.....	\$27,240 22		\$5,000 00	\$1,000 00	\$6,000 00
2. Essex.....	2,000 00		2,000 00		2,000 00
3. Orleans.....	80,841 21		5,000 00	22,000 00	27,000 00
4. Wyoming.....	4,000 00			1,000 00	4,000 00
5. Greene.....	10,000 00		10,000 00		10,000 00
6. Seneca.....	8,686 94			8,686 94	8,686 94
7. Tioga.....	21,370 41		3,000 00		3,000 00
8. Lewis.....	5,251 54		4,000 00	1,251 54	5,251 54
9. Schoharie.....	9,000 00				
10. Yates.....					
11. Putnam.....	4,000 00		2,000 00	2,000 00	4,000 00
12. Schuyler.....	26,650 00				
13. Hamilton.....	6,162 56	\$6,000 00			6,000 00
Totals.....	\$205,202 88	\$6,000 00	\$31,000 00	\$38,938 48	\$75,938 48
Averages.....	17,100 24	6,000 00	4,428 57	7,787 69	7,593 84

¹ Judgment.

Obligations Paid

EXPENSES OF PRIOR YEARS — *concluded*

TEMPORARY LOANS PAID			EXPENSES OF PRIOR YEARS		
Tax loans	Highway loans	Total	Warrants and certificates of audit	Other items	Total
IV					
\$13,101 87	\$18,000 00	\$31,101 87			
3,482 66	2,512 74	5,995 40			
36,793 23		36,793 23			
.....	24,850 00	24,850 00			
44,700 00	2,737 87	47,437 87			
.....					
29,000 00		29,000 00			
5,000 00	26,279 71	31,279 71		\$172 98	\$172 98
18,845 75	20,500 00	39,345 75			
24,000 00	22,000 00	46,000 00			
.....	25,848 20	25,848 20	\$3,449 01		3,449 01
28,354 70		28,354 70			
.....	13,700 00	13,700 00			
.....	15,000 00	15,000 00			
10,000 00		10,000 00			
.....			451 20		451 20
.....	20,726 48	20,726 48			
5,300 00		5,300 00	25 00		25 00
20,000 00		20,000 00			
24,307 10	3,256 06	27,563 16	344 69		344 69
\$262,885 31	\$195,411 06	\$458,296 37	\$4,269 90	\$172 98	\$4,442 88
20,221 94	16,284 25	25,460 90	1,067 47	172 98	888 57
V					
\$20,000 00	\$1,240 22	\$21,240 22			
53,841 21		53,841 21			
.....					
18,365 81		18,365 81	\$4 60		\$4 60
9,000 00		9,000 00			
.....					
2,550 00	24,100 00	26,650 00			
.....			162 56		162 56
\$103,757 02	\$25,340 22	\$129,097 24	\$167 16		\$167 16
20,751 40	12,670 11	32,274 31	83 58		83 58

TABLE 34

RESULTS OF COUNTY FINANCING, 1914 — RECEIPTS AND EXPENDITURES ON ACCOUNT OF CONTRIBUTIONS

Contributions by the county:

Under the statutes of the State the various counties are required to contribute to the expenses of the State government (State tax); to the expenses of the maintenance of armories of the military district within which the county is situated (armory tax); and to the expense for stenographers, etc., of the courts of the judicial districts within which the county is situated (stenographer's tax).

Various statutes permit or require that the county as a whole may or shall contribute to unusual expenses of towns; the money for this contribution is raised by tax upon the county, paid to the county treasurer by the collector and by him paid over to the supervisor of the town.

Contributions to the county:

On the other hand, the county receives, outside of the tax levy made by its board of supervisors, contributions from the State for the maintenance of State and county highways and Indian reservation highways, and from the military district for the maintenance of armories within the county. These moneys are paid direct to the county treasurer by the State Treasurer.

Cities and villages are required to contribute to the county treasurer amounts determined pursuant to statute by the State Comptroller for the maintenance of State and county highways within such cities or villages.

In the transactions relative to the construction of highways, the collection of returned taxes and other matters, the towns frequently become indebted to the county. The amount of such indebtedness may be levied by the board of supervisors upon the town, in which case it would be paid by the collector of the town to the county treasurer and be included in these tables under the head of "Receipts from taxes". But often the town liquidates its indebtedness to the county by the payment of moneys from surplus funds of the town in the hands of the supervisor or from the proceeds of town bonds. In this case the amount so paid is considered a contribution by the town.

In many counties also a practice has arisen of applying the share of the town in the mortgage taxes and bank taxes held by the county treasurer to the reduction of the amount of county taxes levied on the town, or of reducing such levy by direct payments from town funds (usually arising from sources other than taxes). Such applications and payments are treated as contributions.

Table 34 — The

RESULTS OF COUNTY FINANCING, 1914 — RECEIPT

	CONTRIBUTED BY COUNTY TO EXPENSES OF				
	Towns	Judicial districts	Military districts	State	Total
Class I.....		\$89,234 38	\$303,384 51	\$606,443 41	\$999,062 30
Class II.....	\$3,350 00	35,628 22	136,081 06	277,612 24	452,671 52
Class III.....	13,980 31	80,362 60	263,485 10	543,126 55	900,954 56
Class IV.....	15,439 60	33,638 07	161,937 55	356,175 80	567,191 02
Class V.....	12,276 97	10,841 07	54,817 55	113,992 99	191,928 58
State.....	\$45,046 88	\$249,704 34	\$919,705 77	\$1,897,350 99	\$3,111,807 98
Excesses.....		249,704 34	22,004 27		
COUNTY					CLASS
1. Erie.....		\$24,950 71	\$126,316 74	\$243,835 48	\$395,102 93
2. Monroe.....		12,431 82	77,477 61	149,558 94	239,468 37
3. Westchester.....		51,851 85	99,590 16	213,048 99	364,491 00
Totals.....		\$89,234 38	\$303,384 51	\$606,443 41	\$999,062 30
Averages.....		29,778 12	101,128 17	202,144 47	333,020 76
CLASS					CLASS
1. Onondaga.....		\$14,946 65	\$55,834 48	\$106,702 25	\$177,483 38
2. Albany.....	\$1,700 00	8,703 22	35,433 20	75,042 72	120,879 14
3. Oneida.....		6,319 94	22,457 19	48,041 73	76,818 86
4. Westselaer.....	1,650 00	5,658 41	22,356 19	47,825 54	77,490 14
Totals.....	\$3,350 00	\$35,628 22	\$136,081 06	\$277,612 24	\$452,671 52
Averages.....	1,675 00	8,907 05	34,020 26	69,403 06	113,167 88
CLASS					CLASS
1. Orange.....	\$1,907 38	\$15,091 31	\$17,358 65	\$36,763 24	\$71,120 58
2. Chautauqua.....	1,096 60	3,746 91	19,074 92	36,453 10	60,371 53
3. Suffolk.....	1,424 97	11,583 71	30,490 12	66,682 07	110,180 87
4. Niagara.....		4,598.98	24,078 23	46,479 43	75,156 64
5. Ulster.....		1,963 47	8,701 14	18,613 89	29,278 50
6. St. Lawrence.....	1,571 41	2,350 17	13,480 18	28,837 61	46,239 37
7. Schenectady.....		3,226 29	18,074 91	38,280 23	59,581 43
8. Dutchess.....	50 00	8,633 76	17,140 75	36,301 74	62,126 25
9. Nassau.....		12,934 63	37,982 35	80,441 53	131,358 51
10. Steuben.....		2,365 41	14,736 12	28,161 42	45,262 95
11. Jefferson.....		3,875 33	13,967 07	29,880 44	47,723 44
12. Broome.....	7,929 95	3,280 40	13,416 92	28,702 24	53,329 51
13. Oswego.....		2,661 88	10,622 27	20,504 66	33,788 81
14. Cayuga.....		2,171 68	13,876 40	26,786 29	42,834 37
15. Cattaraugus.....		1,878 67	10,484 47	20,238 66	32,601 80
Totals.....	\$13,980 31	\$80,362 60	\$263,485 10	\$543,126 55	\$900,954 56
Averages.....	2,330 05	5,357 51	17,565 67	36,208 44	60,063 64

¹ See Table 20.

Board of Supervisors

AND EXPENDITURES ON ACCOUNT OF CONTRIBUTIONS

CONTRIBUTED TO COUNTY (EXCLUSIVE OF COUNTY TAXES) BY					EXCESS OF ¹		
Cities and villages	Towns	Military districts	State	Total	Expenditures	Receipts	
\$4,701 08	\$98,899 14	\$300,702 56	\$369,135 76	\$773,438 54	\$225,623 76		I
2,253 00	126,558 73	243,828 18	354,768 37	727,408 28		\$274,736 76	II
17,380 21	145,795 40	199,536 80	781,006 23	1,143,718 64		242,764 08	III
11,231 38	91,386 48	130,319 12	613,237 73	² 847,774 71		280,583 69	IV
4,342 28	42,134 16	23,314 84	170,919 52	240,710 80		48,782 22	V
\$39,907 95	\$504,773 91	\$897,701 50	\$2,289,067 61	\$3,733,050 97	\$225,623 76	\$846,866 75	State
39,907 95	459,727 03		391,716 62	621,242 99		621,242 99	

I

\$2,480 36		\$165,901 76	\$175,747 54	\$344,129 66	\$50,973 27		1
694 67	\$28,412 65	77,193 43	93,888 22	200,188 97	39,279 40		2
1,526 05	70,486 49	57,607 37	99,500 00	229,119 91	135,371 09		3
\$4,701 08	\$98,899 14	\$300,702 56	\$369,135 76	\$773,438 54		225,623 76	
1,233 69	49,449 57	100,234 18	123,045 25	257,812 84	\$225,623 76	\$225,623 76	

II

\$1,584 47	\$60,515 73	\$102,297 05	\$71,000 97	\$235,398 22		\$57,914 84	1
241 59	27,809 04	64,044 00	136,485 24	228,579 87		107,700 73	2
	29,111 86	44,939 88	68,298 10	142,349 84		65,530 98	3
426 94	9,122 10	32,547 25	78,984 06	121,080 35		43,590 21	4
\$2,253 00	\$126,558 73	\$243,828 18	\$354,768 37	\$727,408 28	274,736 76		
751 00	31,639 68	60,957 04	88,692 09	181,852 07	\$274,736 76	\$274,736 76	

III

\$681 76		\$25,273 74	\$81,560 00	\$107,515 50		\$36,394 92	1
2,449 07	\$15,353 91	15,024 56	7,851 02	40,678 56	\$19,692 97		2
145 95	38,948 45		26,170 00	65,264 40	44,916 47		3
1,202 45	51,226 78	10,663 48	30,570 00	93,662 71		18,506 07	4
357 33		9,046 50	53,385 00	62,788 83		33,510 33	5
3,078 05	19,358 08	12,675 50	53,845 00	88,956 63		42,717 26	6
130 60	283 90	15,240 90	58,865 00	74,520 40		14,938 97	7
1,896 97	7,139 34	10,766 95	54,110 00	73,913 26		11,787 01	8
			130,955 08	130,955 08	403 43		9
	5,923 41	11,005 94	41,087 42	58,016 77		12,753 82	10
1,297 33		16,953 70	101,385 00	119,636 03		71,912 59	11
	1,563 10	30,582 66	38,407 71	70,553 47		17,223 96	12
4,258 04	4,544 04	13,687 02	43,865 00	66,354 10		32,565 29	13
1,581 41	1,300 00	17,265 47	37,735 00	57,881 88		15,047 51	14
301 25	154 39	11,350 38	21,215 00	33,021 02		419 22	15
\$17,380 21	\$145,795 40	\$199,536 80	\$781,006 23	\$1,143,718 64	242,764 08		
1,448 35	13,254 12	15,348 98	52,067 08	76,247 91	\$307,776 95	\$307,776 95	

¹ Gifts, \$1,600, included in total, not in analysis.

Table 34 — The

RESULTS OF COUNTY FINANCING, 1914 — RECEIPTS AND

COUNTY	CONTRIBUTED BY COUNTY TO EXPENSES OF				
	Towns	Judicial districts	Military districts	State	Total
					CLASS
1. Saratoga.....	\$2,692 34	\$1,416 19	\$8,677 60	\$23,135 84	\$35,921 97
2. Montgomery.....		1,499 41	9,179 05	19,636 39	30,314 85
3. Herkimer.....		2,541 64	11,395 39	24,377 67	38,314 70
4. Chemung.....	2,450 00	2,176 99	10,720 72	20,437 81	35,835 52
5. Ontario.....	547 40	1,853 38	12,115 02	23,329 85	37,845 65
6. Wayne.....	4,180 52	1,445 67	9,603 57	18,538 18	33,767 94
7. Clinton.....		502 85	4,580 86	9,799 67	14,883 38
8. Washington.....		1,074 07		19,805 02	20,879 09
9. Otsego.....		1,711 58	7,511 85	16,069 77	25,293 20
10. Rockland.....		4,576 94	8,499 28	21,655 94	34,732 16
11. Franklin.....	187 67	654 03	4,809 77	10,289 28	15,940 75
12. Delaware.....	2,717 49	1,104 98	6,001 46	12,838 64	22,662 57
13. Fulton.....	380 40	848 07	5,539 31	11,850 05	18,617 83
14. Columbia.....	1,492 32	1,820 94	7,868 77	16,833 34	28,015 37
15. Allegany.....		1,275 20	7,105 06	13,715 20	22,095 46
16. Madison.....		1,482 98	6,719 60	12,971 23	21,173 81
17. Livingston.....		1,487 01	9,477 35	18,111 65	29,076 01
18. Genesee.....		1,783 52	9,299 81	17,772 32	28,855 65
19. Chenango.....	791 46	1,162 69	5,885 51	11,247 45	19,087 11
20. Tompkins.....		1,433 40	6,725 55	12,982 48	21,141 43
21. Warren.....		598 38	4,767 61	10,199 10	15,565 09
22. Cortland.....		1,188 15	5,454 41	10,528 92	17,171 48
Totals.....	\$15,439 60	\$33,638 07	\$161,937 55	\$356,175 80	\$567,191 02
Averages.....	1,715 51	1,529 00	7,711 31	16,189 80	25,781 41
					CLASS
1. Sullivan.....	\$7,649 45		\$3,346 28	\$10,353 48	\$21,349 21
2. Essex.....		\$654 29	4,965 19	10,621 76	16,241 24
3. Orleans.....	3,862 89	1,267 76	7,092 82	13,554 71	25,778 18
4. Wyoming.....		1,168 78	6,167 82	11,906 05	19,242 65
5. Greene.....	69 37	862 17	4,347 62	9,300 67	14,579 83
6. Seneca.....		870 62	5,299 71	10,230 31	16,400 64
7. Tioga.....	695 26	990 80	4,544 85	8,773 17	15,004 08
8. Lewis.....		883 55	3,386 37	7,173 92	11,443 84
9. Schoharie.....		764 28	3,381 76	7,162 15	11,308 19
10. Yates.....		604 05	4,001 16	7,724 19	12,329 40
11. Putnam.....		2,051 60	4,214 14	9,015 12	15,280 86
12. Schuyler.....		472 68	2,532 43	4,888 55	7,893 66
13. Hamilton.....		250 49	1,537 40	3,288 91	5,076 80
Totals.....	\$12,276 97	\$10,841 07	\$54,817 55	\$113,992 99	\$191,928 58
Averages.....	3,069 24	774 36	3,654 50	7,599 53	12,795 23

See table 20.

Board of Supervisors

EXPENDITURES ON ACCOUNT OF CONTRIBUTIONS — *concluded*

CONTRIBUTED TO COUNTY (EXCLUSIVE OF COUNTY TAXES) BY					EXCESS OF ¹		
Cities and villages	Towns	Military districts	State	Total	Expenditures	Receipts	
IV							
\$611 74	\$200 00	\$14,034 96	\$48,480 00	² \$64,926 70		\$29,004 73	1
988 98		10,552 48	28,160 00	39,701 46		9,386 61	2
1,851 28	13,819 55	8,733 65	39,790 00	64,194 48		25,879 78	3
		14,604 80	13,294 79	27,899 59	\$7,935 93		4
330 96		14,075 86	26,885 00	41,291 82		3,446 17	5
			18,960 00	19,561 06	14,206 88		6
1,306 94			18,035 00	19,341 94		4,458 56	7
823 41		9,613 18	4,415 00	14,851 59	6,027 50		8
1,087 32	503 36	10,423 04	32,905 00	44,918 72		19,625 52	9
273 00	5,450 00		47,460 83	53,183 83		18,451 67	10
	6,249 31	5,505 14	28,786 63	40,541 08		24,600 33	11
795 70		8,066 36	21,655 00	30,517 06		7,854 49	12
156 37		11,174 64	59,435 00	70,766 01		52,148 18	13
		9,082 42	25,565 00	34,647 42		6,632 05	14
825 94	4,512 93		22,660 00	27,998 87		5,903 41	15
	5,576 94		14,927 48	20,504 42	669 39		16
	3,883 38		17,085 00	20,968 38	8,107 63		17
	13,883 55		20,180 00	34,063 55		5,207 90	18
660 58	6,209 94		37,075 00	43,945 52		24,858 41	19
402 40	31,097 52		47,268 00	78,767 92		57,626 49	20
		14,452 59	18,060 00	32,745 03		17,179 94	21
232 44			22,155 00	22,438 26		5,266 78	22
283 26							
\$11,231 38	\$91,386 48	\$130,319 12	\$613,237 73	\$847,774 71	280,583 69		
701 96	8,307 86	10,859 93	27,878 88	38,535 21	\$317,531 02	\$317,531 02	
V							
	\$4,095 40		\$15,825 00	\$19,920 40	\$1,428 81		1
\$293 79	2,339 43		35,135 00	37,768 22		\$21,526 98	2
	10,952 61	\$11,299 88	13,530 00	35,782 49		10,004 31	3
	1,485 28		6,275 00	7,760 28	11,482 37		4
664 63	6,938 89	12,014 96	24,000 00	43,618 48		29,038 65	5
			6,210 00	7,093 19			6
883 19			10,565 00	10,565 00	4,439 08		7
907 56	1,889 46		24,360 00	27,157 02		15,713 18	8
	6,874 88		8,220 00	15,094 88		3,786 69	9
779 92	1,907 96		5,570 52	8,258 40	4,071 00		10
			16,600 00	16,932 36		1,651 50	11
332 36			2,420 00	5,551 08	2,342 58		12
480 83	2,650 25		2,209 00	5,209 00		132 20	13
	3,000 00						
\$4,342 28	\$42,134 16	\$23,314 84	\$170,919 52	\$240,710 80	48,782 22		
620 32	4,213 41	11,657 42	11,374 63	16,047 38	\$81,853 51	\$81,853 51	

² Gifts, \$1,600, not in analysis, included in total.

TABLE 35

THE COUNTY DEBT LIMIT OF 1914, THE COUNTY INDEBTEDNESS
AND THE DEBTS OF SUBORDINATE MUNICIPALITIES

The Constitution prescribes a debt limit to counties of 10 per cent of the assessed valuation. This table shows the assessed valuation of 1914, the gross amount of debt permitted under the limitation and the net outstanding debt of each county.

Debts of subordinate municipalities within the county:

The debts of the towns, cities, villages, school districts and other municipal subdivisions of the county have been determined from reports of clerks of boards of supervisors to this Department and other data available, and the total amount thereof is given in column 6. This is added to the net debt of the county for the purpose of showing in column 7 the total public debt for which the taxpayers of the county and of the municipal subdivisions of the county are liable.

Percentages of debt to assessed valuation:

The percentage borne by the net county debt and by the total public debt to the assessed valuation of the county in 1914 is shown. It will be seen that the net county debt is but a small fraction of the debt permitted by the Constitution.

Percentages of debt to equalized valuation of 1913:

In preceding tables the equalized valuation of 1913 has been used as the basis of all comparisons. For the purpose of completing such comparative tables, the percentages of the county debt and of the total public debt to such equalized valuation of 1913 have been computed.

Under the estimate of the State Board of Equalization the equalized valuations are 85.80 per cent of the true value of the property of each county. To find the percentages of such debts to the true valuation the rates here given must be divided by .8580.

Table 35 — County Debt Limit, 1914 — County Indebtedness —
Assessed and Equalized (State

	Assessed valuation of real property, 1914	Debt limit 10 per cent of assessed valuation	COUNTY DEBT		
			Gross debt outstanding	Sinking funds	Net debt not provided for by sinking funds
Class I.....	\$1,066,477,229	\$106,647,722 90	\$4,455,636 51		\$4,455,636 51
Class II.....	482,517,945	48,251,794 50	5,228,649 37	\$49,219 09	5,179,430 28
Class III.....	847,079,726	84,707,972 60	6,817,524 96	13,000 00	6,804,524 96
Class IV.....	524,793,061	52,479,306 10	3,315,632 59	10,000 00	3,305,632 59
Class V.....	173,434,951	17,343,495 10	1,200,420 80		1,200,420 80
State.....	\$3,094,302,912	\$309,430,291 20	\$21,017,864 23	\$72,219 09	\$20,945,645 14
COUNTY			CLASS		
1. Erie.....	\$407,669,881	\$40,766,988 00	\$1,575,000 00		\$1,575,000 00
2. Monroe.....	271,783,213	27,178,321 00	250,000 00		250,000 00
3. Westchester..	387,024,135	38,702,413 00	2,630,636 51		2,630,636 51
Totals.....	\$1,066,477,229	\$106,647,722 00	\$4,455,636 51		\$4,455,636 51
			CLASS		
1. Onondaga....	\$182,864,850	\$18,286,485 00	\$1,565,000 00	\$49,219 09	\$1,515,780 91
2. Albany.....	135,306,349	13,530,635 00	1,554,590 00		1,554,590 00
3. Oneida.....	81,264,851	8,126,485 00	1,050,649 37		1,050,649 37
4. Rensselaer..	83,081,895	8,308,190 00	1,058,509 00		1,058,509 00
Totals.....	\$482,517,945	\$48,251,795 00	\$5,228,649 37	\$49,219 09	\$5,179,430 28
			CLASS		
1. Orange.....	\$53,978,477	\$5,397,848 00	\$954,200 00		\$954,200 00
2. Chautauqua..	61,185,310	6,118,531 00	94,000 00		94,000 00
3. Suffolk.....	93,087,792	9,308,779 00	334,625 00		334,625 00
4. Niagara.....	75,606,856	7,560,686 00	50,000 00		50,000 00
5. Ulster.....	32,904,296	3,290,430 00	604,000 00		604,000 00
6. St. Lawrence.	45,787,133	4,578,713 00	170,000 00		170,000 00
7. Schenectady..	64,953,519	6,495,352 00	881,000 00		881,000 00
8. Dutchess.....	66,017,346	6,601,735 00	231,053 61		231,053 61
9. Nassau.....	105,222,041	10,522,204 00	2,817,223 55		2,817,223 55
10. Steuben.....	43,480,842	4,348,084 00	50,000 00		50,000 00
11. Jefferson.....	46,354,589	4,635,459 00	210,000 00	\$10,000 00	200,000 00
12. Broome.....	48,417,733	4,841,773 00	10,000 00		10,000 00
13. Oswego.....	33,517,989	3,351,799 00	384,422 80		384,422 80
14. Cayuga.....	41,391,540	4,139,154 00			
15. Cattaraugus..	35,174,263	3,517,426 00	27,000 00	3,000 00	24,000 00
Totals.....	\$847,079,726	\$84,707,973 00	\$6,817,524 96	\$13,000 00	\$6,804,524 96

Debts of Subordinate Municipalities — Percentages of Debt to Equalization) Valuation

Debts of subordinate municipalities within county	Total public debt of county and municipalities	Percentage of net county debt to assessed valuation	Percentage of total public debt to assessed valuation	Equalized valuation of 1913	Percentage of net county debt to equalized valuation	Percentage of total public debt to equalized valuation	
		%	%		%	%	
\$87,175,344 22	\$91,630,980 73	.42	8.59	\$1,143,386,249	.39	8.01	I
29,911,822 58	35,091,252 86	1.06	7.27	503,006,792	1.03	6.97	II
33,280,323 16	40,084,848 12	.80	4.73	1,021,982,395	.66	3.92	III
16,949,288 33	20,254,920 92	.63	3.85	624,069,574	.53	3.24	IV
3,912,058 26	5,112,479 06	.69	2.94	205,994,568	.58	2.48	V
\$171,228,836 55	\$192,174,481 69	.68	6.21	\$3,498,639,578	.60	5.49	State
I							
\$36,365,847 00	\$37,940,847 00	.39	9.31	\$442,704,449	.35	8.57	1
19,394,908 96	19,644,908 96	.09	7.23	286,436,133	.08	6.86	2
31,414,588 26	34,045,224 77	.68	8.80	414,445,667	.63	8.21	3
\$87,175,344 22	\$91,630,980 73	.42	8.59	\$1,143,586,249	.39	8.01	
II							
\$10,968,693 00	\$12,484,473 91	.86	6.82	\$193,117,271	.78	6.46	1
9,889,708 84	11,444,208 84	1.15	8.45	132,947,413	1.16	8.61	2
3,646,148 00	4,696,797 37	1.29	5.77	91,538,591	1.14	5.13	3
5,407,272 74	6,465,772 74	1.28	7.78	85,403,517	1.23	7.57	4
\$29,911,822 58	\$35,091,252 86	1.06	7.27	\$503,006,792	1.03	6.97	
III							
\$2,507,051 53	\$3,461,251 53	1.77	6.41	\$72,698,306	1.31	4.76	1
3,010,992 99	3,104,992 99	.15	5.07	68,074,381	.13	4.56	2
490,832 00	825,457 00	.36	.88	127,800,707	.26	.64	3
5,085,703 83	5,135,703 83	.06	6.79	90,169,715	.05	5.69	4
1,728,009 25	2,332,009 25	1.83	7.08	37,123,157	1.62	6.28	5
1,112,279 00	1,282,279 00	.37	2.80	51,674,184	.33	2.48	6
6,072,777 02	6,953,777 02	1.35	10.70	68,184,121	1.29	10.19	7
2,199,734 00	2,430,787 00	.35	3.68	71,461,673	.32	3.40	8
3,799,851 85	6,617,075 40	2.67	6.28	159,590,332	1.76	4.14	9
744,025 00	794,025 00	.11	1.82	50,659,737	.10	1.57	10
1,974,642 95	2,174,642 95	.43	4.69	51,067,566	.39	4.25	11
1,624,499 60	1,634,499 60	.02	3.37	51,351,766	.02	3.18	12
1,676,797 96	2,061,220 76	1.14	6.15	35,095,438	1.09	5.87	13
43,500 00	43,500 00	.....	.10	48,024,011	.....	.09	14
1,209,626 18	1,233,626 18	.06	3.50	39,007,301	.06	3.16	15
\$33,280,323 16	\$40,084,848 12	.80	4.73	\$1,021,982,395	.66	3.92	

Table 35 — County Debt Limit, 1914 — County Indebtedness — Assessed and Equalized (State

COUNTY	Assessed valuation of real property, 1914	Debt limit 10 per cent of assessed valuation	COUNTY DEBT		
			Gross debt outstanding	Sinking funds	Net debt not provided for by sinking funds
CLASS					
1. Saratoga.....	\$28,178,487	\$2,817,849 00	\$150,000 00	.....	\$150,000 00
2. Montgomery.....	28,958,239	2,895,824 00	354,540 72	.....	354,540 72
3. Herkimer.....	34,877,231	3,487,723 00	469,800 00	.....	469,800 00
4. Chemung.....	36,310,084	3,631,008 00	117,165 00	.....	117,165 00
5. Ontario.....	35,792,695	3,579,269 00	.....	.....	.....
6. Wayne.....	32,654,979	3,265,498 00	.....	.....	.....
7. Clinton.....	10,018,344	1,001,834 00	216,000 00	.....	216,000 00
8. Washington.....	20,462,596	2,046,260 00	21,747 77	.....	21,747 77
9. Otsego.....	24,125,960	2,412,596 00	75,000 00	.....	75,000 00
10. Rockland.....	33,302,272	3,330,227 00	381,000 00	.....	381,000 00
11. Franklin.....	13,050,904	1,305,090 00	533,000 00	.....	533,000 00
12. Delaware.....	15,738,848	1,573,885 00	22,000 00	.....	22,000 00
13. Fulton.....	16,426,924	1,642,692 00	120,000 00	.....	120,000 00
14. Columbia.....	26,561,393	2,656,139 00	344,100 00	.....	344,100 00
15. Allegany.....	21,229,483	2,122,948 00	.....	.....	.....
16. Madison.....	21,234,613	2,123,461 00	250,000 00	.....	250,000 00
17. Livingston.....	27,688,674	2,768,867 00	33,502 28	.....	33,502 28
18. Genesee.....	28,040,502	2,804,050 00	.....	.....	.....
19. Chenango.....	16,472,864	1,647,286 00	5,776 82	.....	5,776 82
20. Tompkins.....	20,643,137	2,064,314 00	112,000 00	.....	112,000 00
21. Warren.....	16,012,611	1,601,261 00	110,000 00	\$10,000 00	100,000 00
22. Cortland.....	17,012,221	1,701,222 00	.....	.....	.....
Totals.....	\$524,793,061	\$52,479,303 00	\$3,315,632 59	\$10,000 00	\$3,305,632 59
CLASS					
1. Sullivan.....	\$7,119,881	\$711,988 00	\$173,431 75	.....	\$173,431 75
2. Essex.....	14,851,302	1,485,130 00	54,000 00	.....	54,000 00
3. Orleans.....	28,159,490	2,815,949 00	89,350 00	.....	89,350 00
4. Wyoming.....	19,795,811	1,979,581 00	78,000 00	.....	78,000 00
5. Greene.....	12,737,908	1,273,791 00	280,500 00	.....	280,500 00
6. Seneca.....	17,078,374	1,707,837 00	142,223 35	.....	142,223 35
7. Tioga.....	13,860,333	1,386,033 00	24,000 00	.....	24,000 00
8. Lewis.....	10,971,699	1,097,170 00	26,555 70	.....	26,555 70
9. Schoharie.....	11,724,504	1,172,450 00	39,000 00	.....	39,000 00
10. Yates.....	11,740,016	1,174,002 00	.....	.....	.....
11. Putnam.....	13,713,821	1,371,382 00	117,000 00	.....	117,000 00
12. Schuyler.....	6,765,080	676,508 00	25,360 00	.....	25,360 00
13. Hamilton.....	4,916,732	491,673 00	151,000 00	.....	151,000 00
Totals.....	\$173,434,951	\$17,343,494 00	\$1,200,420 80	.....	\$1,200,420 80

Debts of Subordinate Municipalities — Percentage of Debt to Equalization) Valuation — *concluded*

Debts of subordinate municipalities within county	Total public debt of county and municipalities	Percentage of net county debt to assessed valuation	Percentage of total public debt to assessed valuation	Equalized valuation of 1913	Percentage of net county debt to equalized valuation	Percentage of total public debt to equalized valuation	
		%	%		%	%	
IV							
\$1,717,851 00	\$1,867,851 00	.53	6.63	\$33,077,136	.45	5.64	1
1,892,561 91	2,247,102 63	1.22	7.75	34,397,926	1.03	6.53	2
1,805,886 54	2,275,686 54	1.35	6.52	41,667,393	1.12	5.46	3
1,281,793 06	1,398,958 06	.32	3.85	38,312,663	.30	3.65	4
943,310 38	943,310 38	.....	2.63	42,877,818	.....	2.20	5
285,001 66	285,001 66	.....	.87	33,246,744	.....	.85	6
516,625 09	732,625 00	2.15	7.31	17,208,870	1.25	4.25	7
388,059 00	409,806 77	.10	2.00	23,021,442	.09	1.78	8
624,691 63	699,691 63	.31	2.90	27,724,886	.27	2.52	9
312,816 70	693,816 70	1.14	2.08	46,440,839	.82	1.49	10
848,200 09	1,381,200 00	4.08	10.58	18,270,917	2.91	7.56	11
315,300 00	337,300 00	.14	2.14	23,620,771	.09	1.43	12
1,117,609 17	1,237,609 17	.73	7.53	20,986,374	.57	5.89	13
98,192 22	442,292 22	1.29	1.66	29,258,244	1.17	1.51	14
419,892 00	419,892 00	.....	1.97	25,208,465	.....	1.66	15
867,440 94	1,117,440 94	1.17	5.26	23,060,775	1.08	4.84	16
388,066 00	421,568 28	.12	1.52	32,132,076	.10	1.31	17
7,065 59	7,035 50	.....	.02	32,596,992	.....	.02	18
468,596 00	474,372 82	.03	2.87	19,640,539	.03	2.41	19
1,678,663 00	1,790,663 00	.51	8.67	22,943,949	.48	7.80	20
33,217 26	133,217 26	.62	.83	20,054,833	.50	.66	21
938,449 36	938,449 36	.....	5.51	18,319,922	.....	5.12	22
\$16,949,288 33	\$20,251,920 92	.63	3.85	\$624,069,574	.53	3.24	
V							
\$726,293 75	\$899,725 50	2.43	12.63	\$13,606,822	1.27	6.61	1
542,706 00	596,706 00	.36	4.01	20,479,525	.26	2.91	2
22,005 34	111,355 34	.31	.39	27,305,972	.32	.41	3
499,114 25	577,114 25	.39	2.91	22,456,067	.34	2.57	4
87,200 00	367,700 00	2.20	2.88	15,855,452	1.77	2.32	5
534,746 85	676,970 20	.83	3.96	18,712,291	.76	3.61	6
453,520 00	477,520 00	.17	3.44	15,179,815	.15	3.14	7
264,325 83	290,881 53	.24	2.65	13,421,541	.20	2.16	8
131,945 09	170,945 09	.33	1.45	12,709,167	.30	1.34	9
277,848 24	277,848 24	.....	2.36	14,262,547	.....	1.95	10
127,103 00	244,103 00	.85	1.78	16,921,383	.69	1.44	11
191,250 00	216,610 00	.37	3.20	9,004,284	.28	2.40	12
54,000 00	205,000 00	3.07	4.16	6,079,702	2.48	3.37	13
\$3,912,058 26	\$5,112,479 06	.69	2.94	\$205,994,568	.58	2.48	

TABLE 36**CHARACTER OF OUTSTANDING COUNTY DEBT OF 1914**

This table is given for the purpose of showing the nature of the total indebtedness of the county outstanding at the close of the fiscal year 1914.

Table 36 — Outstanding

CHARACTER OF

	Total debt	OUTSTANDING BONDS		
		Refunding prior bonds matured	Revenue deficiencies	Construction of buildings
Class I.....	\$4,455,636 51	\$10,000 00	\$518,242 00	\$1,334,675 00
Class II.....	5,228,649 37	628,000 00	.....	3,154,750 00
Class III.....	6,817,524 96	454,000 00	8,000 00	2,168,109 34
Class IV.....	3,315,632 59	558,000 00	.....	1,153,000 00
Class V.....	1,208,420 80	151,000 00	.....	630,360 00
State.....	\$21,025,864 23	\$1,801,000 00	\$526,242 00	\$8,440,894 34
COUNTY				
1. Erie.....	\$1,575,000 00	.....	.....	\$320,000 00
2. Monroe.....	250,000 00	.....	.....	250,000 00
3. Westchester.....	2,630,636 51	\$10,000 00	\$518,242 00	764,675 00
Totals.....	\$4,455,636 51	\$10,000 00	\$518,242 00	\$1,334,675 00
COUNTY				
1. Onondaga.....	\$1,565,000 00	.....	.....	\$1,415,000 00
2. Albany.....	1,554,500 00	\$182,000 00	.....	563,750 00
3. Oneida.....	1,050,649 37	360,000 00	.....	621,000 00
4. Rensselaer.....	1,058,500 00	86,000 00	.....	555,000 00
Totals.....	\$5,228,649 37	\$628,000 00	.....	\$3,154,750 00
COUNTY				
1. Orange.....	\$954,200 00	.....	.....	\$55,000 00
2. Chautauqua.....	94,000 00	.....	.....	26,000 00
3. Suffolk.....	334,625 00	.....	.....	205,000 00
4. Niagara.....	50,000 00	.....	.....	25,000 00
5. Ulster.....	604,000 00	\$304,000 00	.....	153,000 00
6. St. Lawrence.....	170,000 00	.....	.....	.....
7. Schenectady.....	881,000 00	150,000 00	.....	656,000 00
8. Dutchess.....	231,053 61	.....	.....	211,500 00
9. Nassau.....	2,817,223 55	.....	.....	617,609 34
10. Steuben.....	50,000 00	.....	.....	20,000 00
11. Jefferson.....	210,000 00	.....	.....	85,000 00
12. Broome.....	10,000 00	.....	.....	.....
13. Oswego.....	384,422 80	.....	\$8,000 00	87,000 00
14. Cayuga.....	.....	.....	.....	.....
15. Cattaraugus.....	27,000 00	.....	.....	27,000 00
Totals.....	\$6,817,524 96	\$454,000 00	\$8,000 00	\$2,168,109 34

¹ New indices, \$25,000; bridges \$122,000; sewers, \$6,500; Bronx Parkway, \$487,000.

² Toll bridges.

County Debt of 1914

INDEBTEDNESS

ISSUED FOR			Temporary loans	Current expenses unpaid	
Construction of highways	Other purposes	Total			
\$1,875,469 51	\$640,500 00	\$4,378,886 51	\$76,750 00		I
1,189,500 00	56,750 00	5,029,000 00	199,649 37		II
3,566,171 95	76,000 00	6,272,281 29	545,243 67		III
1,369,457 38	17,100 00	3,097,557 38	217,865 31	\$209 90	IV
418,060 80		1,199,420 80	9,000 00		V
<u>\$8,418,659 64</u>	<u>\$790,350 00</u>	<u>\$19,977,145 98</u>	<u>\$1,048,508 35</u>	<u>\$209 90</u>	State
I					
\$1,255,000 00		\$1,575,000 00			1
		250,000 00			2
620,469 51	¹ \$640,500 00	2,553,886 51	\$76,750 00		3
<u>\$1,875,469 51</u>	<u>\$640,500 00</u>	<u>\$4,378,886 51</u>	<u>\$76,750 00</u>		
II					
		\$1,415,000 00	\$150,000 00		1
\$752,000 00	² \$56,750 00	1,554,500 00			2
20,000 00		1,001,000 00	49,649 37		3
417,500 00		1,058,500 00			4
<u>\$1,189,500 00</u>	<u>\$56,750 00</u>	<u>\$5,029,000 00</u>	<u>\$199,649 37</u>		
III					
\$675,000 00		\$730,000 00	\$224,200 00		1
68,000 00		94,000 00			2
105,000 00		310,000 00	24,625 00		3
25,000 00		50,000 00			4
147,000 00		604,000 00			5
170,000 00		170,000 00			6
		806,000 00	75,000 00		7
		211,500 00			8
2,007,749 15		2,625,358 49	211,418 67		9
30,000 00		50,000 00			10
125,000 00		210,000 00			11
			10,000 00		12
213,422 80	³ \$76,000 00	384,422 80			13
		27,000 00			14
					15
<u>\$3,566,171 95</u>	<u>\$76,000 00</u>	<u>\$6,272,281 29</u>	<u>\$545,243 67</u>		

³ Bridges.

Table 36 — Outstanding

CHARACTER OF

COUNTY	Total debt	OUTSTANDING BONDS		
		Refunding prior bonds matured	Revenue deficiencies	Construction of buildings
CLASS				
1. Saratoga.....	\$150,000 00			
2. Montgomery.....	354,540 72	\$50,000 00		\$95,000 00
3. Herkimer.....	469,800 00			
4. Chemung.....	117,165 00			20,000 00
5. Ontario.....				
6. Wayne.....				
7. Clinton.....	216,000 00	48,000 00		60,000 00
8. Washington.....	21,747 77			
9. Otsego.....	75,000 00			15,000 00
10. Rockland.....	381,000 00	351,000 00		
11. Franklin.....	533,000 00	33,000 00		500,000 00
12. Delaware.....	22,000 00			
13. Fulton.....	120,000 00			15,000 00
14. Columbia.....	344,100 00	76,000 00		195,000 00
15. Allegany.....				
16. Madison.....	250,000 00			250,000 00
17. Livingston.....	33,502 28			
18. Genesee.....				
19. Chenango.....	5,776 82			
20. Tompkins.....	112,000 00			3,000 00
21. Warren.....	110,000 00			
22. Cortland.....				
Totals.....	\$3,315,632 59	\$558,000 00		\$1,153,000 00
CLASS				
1. Sullivan.....	\$173,431 75			\$154,000 00
2. Essex.....	54,000 00			54,000 00
3. Orleans.....	89,350 00			15,000 00
4. Wyoming.....	78,000 00			
5. Greene.....	288,500 00			188,000 00
6. Seneca.....	142,223 35			102,000 00
7. Tioga.....	24,000 00			24,000 00
8. Lewis.....	26,555 70			4,000 00
9. Schoharie.....	39,000 00			30,000 00
10. Yates.....				
11. Putnam.....	117,000 00			34,000 00
12. Schuyler.....	25,360 00			25,360 00
13. Hamilton.....	151,000 00	\$151,000 00		
Totals.....	\$1,208,420 89	\$151,000 00		\$630,360 00

County Debt of 1914

INDEBTEDNESS — *concluded*

ISSUED FOR			Temporary loans	Current expenses unpaid	
Construction of highways	Other purposes	Total			
IV					
\$150,000 00		\$150,000 00			1
189,000 00		334,000 00	\$20,540 72		2
372,000 00		372,000 00	97,800 00		3
97,165 00		117,165 00			4
					5
					6
108,000 00		216,000 00			7
			21,747 77		8
60,000 00		75,000 00			9
		351,000 00	30,000 00		10
		533,000 00			11
			22,000 00		12
105,000 00		120,000 00			13
56,000 00	\$17,100 00	344,100 00			14
					15
		250,000 00			16
33,292 38		33,292 38		\$209 90	17
					18
			5,776 82		19
109,000 00		112,000 00			20
90,000 00		90,000 00	20,000 00		21
					22
<u>\$1,369,457 38</u>	<u>\$17,100 00</u>	<u>\$3,097,557 38</u>	<u>\$217,865 31</u>	<u>\$209 90</u>	
V					
\$19,431 75		\$173,431 75			1
		54,000 00			2
74,350 00		89,350 00			3
78,000 00		78,000 00			4
100,500 00		288,500 00			5
					6
40,223 35		142,223 35			7
		24,000 00			8
22,555 70		26,555 70			9
		30,000 00	\$9,000 00		10
83,000 00		117,000 00			11
		25,360 00			12
		151,000 00			13
<u>\$418,060 80</u>		<u>\$1,199,420 80</u>	<u>\$9,000 00</u>		

TABLE 37

COMPARATIVE STATEMENT OF COUNTY INDEBTEDNESS 1909-1914

For the purpose of showing the trend of county financing upon the county indebtedness, a comparison is here made of the indebtedness as reported in 1909 and the indebtedness as reported in 1914.

Comments:

It will be seen from the summary table that the building bonds of the counties during the five years have increased 14.02 per cent; that the highway bonds of the counties have more than doubled (increase 114.88 per cent) during the same period, while there has been a decrease in the temporary loans and bonds for purposes other than the construction of buildings and highways.

At the rate of increase here shown the county indebtedness would be doubled in twenty years.

Table 37 — Comparative Statement

	INDEBTEDNESS OF 1909					Total, 1914
	Building bonds	Highway bonds	Other bonds	Temporary loans	Total, 1909	
Class I.....	\$1,966,000 00	\$697,500 00	\$699,855 55	\$588,853 08	\$3,952,208 63	\$4,455,636 51
Class II.....	2,963,000 00	746,000 00	775,000 00	146,399 80	4,630,399 80	5,228,649 37
Class III.....	1,398,500 00	1,157,000 00	1,604,406 08	449,705 77	4,609,611 85	6,817,524 96
Class IV.....	693,000 00	1,218,460 88	589,600 00	188,297 30	2,689,358 18	3,315,632 59
Class V.....	382,500 00	98,800 00	20,000 00	67,620 00	568,920 00	1,208,420 80
State.....	\$7,403,000 00	\$3,917,760 88	\$3,688,861 63	\$1,440,875 95	\$16,450,498 46	\$21,025,864 23
Excesses ¹			\$571,269 63	\$392,157 70		\$4,575,365 77
Percentages ²			15.48%	27.21%		27.81%
COUNTY					CLASS	
1. Erie.....	\$627,500 00	\$697,500 00			\$1,325,000 00	\$1,575,000 00
2. Monroe.....	550,000 00				550,000 00	250,000 00
3. Westchester.....	788,500 00		\$699,855 55	\$588,853 08	2,077,208 63	2,630,636 51
Totals.....	\$1,966,000 00	\$697,500 00	\$699,855 55	\$588,853 08	\$3,952,208 63	\$4,455,636 51
COUNTY					CLASS	
1. Onondaga.....	\$1,540,000 00			\$13,000 00	\$1,553,000 00	\$1,565,000 00
2. Albany.....	235,000 00	\$481,000 00	\$325,000 00		1,089,000 00	1,554,500 00
3. Oneida.....	775,000 00	140,000 00	48,000 00		1,065,000 00	1,050,649 37
4. Rensselaer.....	413,000 00	125,000 00	150,000 00		923,399 80	1,058,500 00
Totals.....	\$2,963,000 00	\$746,000 00	\$775,000 00	\$146,399 80	\$4,630,399 80	\$5,228,649 37
COUNTY					CLASS	
1. Orange.....	\$20,000 00	\$500,000 00		\$139,200 00	\$659,200 00	\$954,200 00
2. Chautauqua.....	104,000 00			38,755 05	142,755 05	94,000 00
3. Suffolk.....	75,000 00			62,050 00	137,050 00	334,625 00
4. Niagara.....						50,000 00
5. Ulster.....	169,000 00	221,000 00	\$416,000 00	10,565 20	816,565 20	604,000 00
6. St. Lawrence.....	35,000 00				35,000 00	170,000 00
7. Schenectady.....	188,000 00		200,000 00		388,000 00	881,000 00
8. Dutchess.....	245,500 00			74,635 52	320,135 52	231,053 61
9. Nassau.....	250,000 00	285,000 00	970,406 08	50,000 00	1,555,406 08	2,817,223 55
10. Steuben.....	55,000 00				55,000 00	50,000 00
11. Jefferson.....		140,000 00			270,000 00	210,000 00
12. Broome.....				42,500 00	42,500 00	10,000 00
13. Oswego.....	85,000 00	11,000 00	18,000 00		114,000 00	384,422 80
14. Cayuga.....				22,000 00	22,000 00	
15. Cattaraugus.....	42,000 00			10,000 00	52,000 00	27,000 00
Totals.....	\$1,398,500 00	\$1,157,000 00	\$1,604,406 08	\$449,705 77	\$4,609,611 85	\$6,817,524 96

¹ Increase or decrease during period.² Decrease during period.

of County Indebtedness, 1909-1914

INDEBTEDNESS OF 1914				FOR PERIOD		
Building bonds	Highway bonds	Other bonds	Temporary loans	Net increase	Net decrease	
\$1,334,675 00	\$1,875,469 51	\$1,168,742 00	\$76,750 00	\$503,427 88		I
3,154,750 00	1,189,500 00	684,750 00	199,649 37	598,249 57		II
2,168,109 34	3,566,171 95	538,000 00	545,243 67	2,207,913 11		III
1,153,000 00	1,369,457 38	575,100 00	218,075 21	626,274 41		IV
630,360 00	418,060 80	151,000 00	9,000 00	639,500 80		V
\$8,440,894 34	\$8,418,659 64	\$3,117,592 00	\$1,048,718 25	\$4,575,365 77		
\$1,037,894 34	\$4,500,898 76					
14.02%	114.88%					
I						
\$320,000 00	\$1,255,000 00			\$250,000 00		1
250,000 00					\$300,000 00	2
764,675 00	620,469 51	\$1,168,742 00	\$76,750 00	553,427 88		3
\$1,334,675 00	\$1,875,469 51	\$1,168,742 00	\$76,750 00	\$803,427 88	\$300,000 00	
II						
\$1,415,000 00			\$150,000 00	\$12,000 00		1
563,750 00	\$752,000 00	\$182,000 00		465,500 00		2
621,000 00	20,000 00	56,750 00				
		360,000 00	49,649 37		14,350 63	3
555,000 00	417,500 00	86,000 00		135,100 20		4
\$3,154,750 00	\$1,189,500 00	\$684,750 00	\$199,649 37	\$612,600 20	\$14,350 63	
III						
\$55,000 00	\$675,000 00		\$224,200 00	\$295,000 00		1
26,000 00	68,000 00				\$48,755 05	2
205,000 00	105,000 00		24,625 00	197,575 00		3
25,000 00	25,000 00			50,000 00		4
153,000 00	147,000 00	\$304,000 00			212,565 20	5
	170,000 00			135,000 00		6
656,000 00		150,000 00	75,000 00	493,000 00		7
211,500 00			19,353 61		89,081 91	8
617,609 34	2,007,749 15		191,865 06	1,261,817 47		9
20,000 00	30,000 00				5,000 00	10
85,000 00	125,000 00				60,000 00	11
			10,000 00		32,500 00	12
87,000 00	213,422 80	8,000 00		270,422 80		13
		76,000 00			22,000 00	14
					25,000 00	15
27,000 00						
\$2,168,109 34	\$3,566,171 95	\$538,000 00	\$545,243 67	\$2,702,815 27	\$494,902 16	

¹ Increase or decrease divided by outstanding debt in 1909.

⁴ Increase during period.

Table 37 — Comparative Statement of

COUNTY	INDEBTEDNESS OF 1909					Total, 1914
	Building bonds	Highway bonds	Other bonds	Temporary loans	Total, 1909	
						CLASS
1. Saratoga	\$49,000 00	\$100,000 00			\$149,000 00	\$150,000 00
2. Montgomery	11,000 00	100,000 09			111,000 09	354,540 72
3. Herkimer		300,000 00		\$11,700 00	311,700 00	469,800 00
4. Chemung	5,000 00	130,460 88			135,460 88	117,165 00
5. Ontario	106,000 00	141,000 00			247,000 00	
6. Wayne						
7. Clinton	62,000 00	137,000 00	\$36,000 00	17,000 00	252,000 00	216,000 09
8. Washington				20,620 25	20,620 25	21,747 77
9. Otsego				60,000 00	60,000 00	75,000 00
10. Rockland		77,000 00	422,000 00		499,000 00	381,000 00
11. Franklin						533,000 00
12. Delaware				37,924 12	37,924 12	22,000 00
13. Fulton						120,000 00
14. Columbia	245,000 00		106,600 00		351,600 00	344,100 00
15. Allegany						
16. Madison	215,000 09			21,008 45	236,008 45	250,000 00
17. Livingston						33,502 28
18. Genesee						
19. Chenango				18,044 48	18,044 48	5,776 82
20. Tompkins		65,000 00			65,000 00	112,000 00
21. Warren		142,000 00	25,000 00		167,000 00	110,000 00
22. Cortland		26,000 00		2,000 00	28,000 00	
Totals	\$693,000 00	\$1,218,460 88	\$589,600 00	\$188,297 30	\$2,689,358 18	\$3,315,632 59
						CLASS
1. Sullivan	\$150,000 00			\$13,120 00	\$163,120 00	\$173,431 75
2. Essex						54,000 00
3. Orleans	40,000 00	\$86,800 00			126,800 00	89,350 00
4. Wyoming						78,000 00
5. Greene	178,000 00				178,000 00	288,500 00
6. Seneca	500 00				500 00	142,223 35
7. Tioga						24,000 00
8. Lewis				8,000 00	8,000 00	26,555 70
9. Schoharie				7,500 09	7,500 09	39,000 00
10. Yates						
11. Putnam	14,000 00	12,000 00		9,000 00	35,000 00	117,000 00
12. Schuyler						25,360 00
13. Hamilton			\$20,000 00	30,000 00	50,000 00	151,000 00
Totals	\$382,500 00	\$98,800 00	\$20,000 00	\$67,620 00	\$568,920 00	\$1,208,420 80

County Indebtedness, 1909-1914 — *concluded*

INDEBTEDNESS OF 1914				FOR PERIOD		
Building bonds	Highway bonds	Other bonds	Temporary loans	Net increase	Net decrease	
	\$150,000 00			\$1,000 00		1
\$95,000 00	189,000 00	\$50,000 00	\$20,540 72	243,540 72		2
	372,000 00		97,800 00	158,100 00		3
20,000 00	97,165 00				\$18,295 88	4
					247,000 00	5
						6
60,000 00	108,000 00	48,000 00			36,000 00	7
			21,747 77	1,127 52		8
15,000 00	60,000 00			15,000 00		9
		351,000 00	30,000 00		118,000 00	10
				533,000 00		11
500,000 00		33,000 00	22,000 00		15,924 12	12
15,000 00	105,000 00			120,000 00		13
195,000 00	56,000 00	93,100 00			7,500 00	14
						15
250,000 00				13,991 55		16
	33,292 35		209 90	33,502 28		17
						18
			5,776 82		12,267 66	19
3,000 00	109,000 00			47,000 00		20
						21
	90,000 00		20,000 00		57,000 00	22
					28,000 00	
\$1,153,000 00	\$1,369,457 38	\$575,100 00	\$218,075 21	\$1,166,262 07	\$539,987 66	
V						
\$154,000 00	\$19,431 75			\$10,311 75		1
54,000 00				54,000 00		2
15,000 00	74,350 00				\$37,450 00	3
	78,000 00			78,000 00		4
188,000 00	100,500 00			110,500 00		5
						6
102,000 00	40,223 35			141,723 35		7
24,000 00				24,000 00		8
4,000 00	22,555 70			18,555 70		9
30,000 00			\$9,000 00	31,500 00		10
						11
34,000 00	83,000 00			82,000 00		12
25,360 00				25,360 00		13
		\$151,000 00		101,000 00		
\$630,360 00	\$418,060 80	\$151,000 00	\$9,000 00	\$676,950 80	\$37,450 00	

TABLE 38

CHARACTER OF INCREASE IN COUNTY DEBT

In order to show in detail the character of the increase in the county debt, computations have been made showing in this table the gross amount of increase or decrease in the building, highway and refunding bonds of the several counties, the revenue bonds and temporary loans (both debts created for payment of current expenditures) and other bonds issued under special acts for extraordinary purposes.

Percentage of increase or decrease:

The percentage of such increase or decrease to the outstanding debt of 1909 for each specific purpose has been computed for each class and for the State. It may be computed for any county from the gross amounts given in this table and in Table 37.

Table 38 — Character of

	BUILDING BONDS		HIGHWAY BONDS		REVENUE BONDS AND TEMPORARY LOANS	
	Increase	Decrease	Increase	Decrease	Increase	Decrease
Class I.....		\$631,325 00	\$1,177,969 51		\$6,138 92	
Class II.....	\$191,759 00		443,590 00		3,690 20	
Class III.....	769,609 34		2,409,171 95		103,537 90	
Class IV.....	460,000 00		150,996 50		29,568 01	
Class V.....	247,860 00		319,260 80			\$58,620 00
State.....	\$1,669,219 34	\$631,325 00	\$4,500,898 76		\$142,845 03	\$58,620 00
Net.....	1,037,894 34		4,500,898 76		84,225 03	

Percentages of

	BUILDING BONDS			HIGHWAY BONDS		
	Outstanding 1909 ¹	PERCENTAGE OF		Outstanding 1909 ¹	PERCENTAGE OF	
		Increase	Decrease		Increase	Decrease
		%	%		%	%
Class I.....	\$1,966,000 00		32.11	\$697,500 00	168.88	
Class II.....	2,963,000 00	6.47		746,000 00	58.91	
Class III.....	1,398,500 00	55.03		1,157,000 00	208.23	
Class IV.....	693,000 00	66.37		1,218,460 88	12.39	
Class V.....	382,500 00	64.27		98,800 00	323.13	
State.....	\$7,403,000 00	14.02		\$3,917,760 88	114.88	

	OTHER BONDS		
	Outstanding 1909 ²	PERCENTAGE OF	
		Increase	Decrease
		%	%
Class I.....	\$303,704 70	110.91	
Class II.....	98,350 63		42.30
Class III.....	18,000 00	322.22	
Class IV.....	30,399 10		43.70
Class V.....			
State.....	\$450,445 33	75.45	

¹ From Table 37.

Increase of County Debt

REFUNDING BONDS		OTHER BONDS		TOTAL DEBT		
Increase	Decrease	Increase	Decrease	Net increase	Net decrease	
\$1,000 00	\$386,150 85	\$336,795 30	\$41,600 63	\$503,427 88		I
	1,132,406 08	58,000 00		598,249 57		II
131,000 00	1,000 00		13,290 10	2,207,913 11		III
				626,274 41		IV
				639,500 80		V
\$132,000 00	\$1,519,556 93	\$394,795 30	\$54,890 73	\$4,575,365 77		State
	1,387,556 93	339,904 57		4,575,365 77		Net

Increase or Decrease

REVENUE BONDS AND TEMPORARY LOANS			REFUNDING BONDS			
Outstanding 1909 ²	PERCENTAGE OF		Outstanding 1909 ²	PERCENTAGE OF		
	Increase	Decrease		Increase	Decrease	
	%	%		%	%	
\$588,853 05	1.04		\$396,150 85		97.48	I
196,049 17	1.84		627,000 00	.15		II
449,705 77	23.03		1,586,406 08		71.38	III
188,297 30	15.70		559,000 00		.18	IV
67,620 00		86.82	20,000 00	655.00		V
\$1,499,525 32	5.65		\$3,188,556 93		43.52	State

	TOTAL DEBT	
	Outstanding 1909	PERCENTAGE OF
	Increase	Decrease
	%	%
Class I	\$3,952,208 63	12.74
Class II	4,630,399 80	12.92
Class III	4,609,611 85	46.73
Class IV	2,689,358 18	23.29
Class V	586,920 00	108.89
State	\$16,450,498 46	27.81

² Computations from Tables 36 and 37.

Table 38 — Character of Increase

COUNTY	BUILDING BONDS		HIGHWAY BONDS		REVENUE BONDS AND TEMPORARY LOANS	
	Increase	Decrease	Increase	Decrease	Increase	Decrease
CLASS						
1. Erie		\$307,500 00	\$557,500 00			
2. Monroe		300,000 00				
3. Westchester		23,825 00	620,469 51		\$6,138 92	
Totals		\$621,325 00	\$1,177,969 51		\$6,138 92	
Net		631,325 00	1,177,969 51		6,138 92	
CLASS						
1. Onondaga		\$125,000 00			\$137,000 00	
2. Albany	\$328,750 00		\$271,000 00			
3. Oneida		154,000 00		\$120,000 00		
4. Rensselaer	142,000 00		292,500 00			\$133,399 80
Totals	\$470,750 00	\$279,000 00	\$563,500 00	\$120,000 00	\$137,000 00	\$133,399 80
Net	191,750 00		443,500 00		3,600 20	
CLASS						
1. Orange	\$35,000 00		\$175,000 00		\$85,000 00	
2. Chautauqua		\$78,000 00	68,000 00			\$38,755 05
3. Suffolk	130,000 00		105,000 00			37,425 00
4. Niagara	25,000 00		25,000 00			
5. Ulster		16,000 00		\$74,000 00		10,565 20
6. St. Lawrence		35,000 00	170,000 00			
7. Schenectady	468,000 00				75,000 00	
8. Dutchess		34,000 00				55,081 91
9. Nassau	307,609 34		1,722,749 15		141,865 06	
10. Steuben		35,000 00	30,000 00			
11. Jefferson		45,000 00		15,000 00		
12. Broome						32,500 00
13. Oswego	2,000 00		202,422 80		8,000 00	
14. Cayuga						22,000 00
15. Cattaraugus		15,000 00				10,000 00
Totals	\$1,027,609 34	\$258,000 00	\$2,498,171 95	\$89,000 00	\$309,865 06	\$206,327 16
Net	769,609 34		2,409,171 95		103,537 90	

of County Debt — *continued*

REFUNDING BONDS		MISCELLANEOUS BONDS		FOR PERIOD	
Increase	Decrease	Increase	Decrease	Net increase	Net decrease
I					
.....	.....	.....	.....	\$250,000 00	.....
.....	\$386,150 85	\$336,795 30	.....	553,427 88	\$300,000 00
.....	\$386,150 85	\$336,795 30	.....	\$803,427 88	\$300,000 00
.....	386,150 85	336,795 30	.....	503,427 88	.....
II					
.....	\$143,000 00	\$8,750 00	.....	\$12,000 00	.....
\$210,000 00	.....	49,649 37	.....	465,500 00	.....
.....	66,000 00	.....	\$100,000 00	135,100 20	\$14,350 63
\$210,000 00	\$209,000 00	\$58,399 37	\$100,000 00	\$612,600 20	\$14,350 63
1,000 00	.....	41,600 63	.....	598,249 57	.....
III					
.....	.....	.....	.....	\$295,000 00	.....
.....	.....	.....	.....	.....	\$48,755 05
.....	.....	.....	.....	197,375 00	.....
.....	.....	.....	.....	50,000 00	.....
.....	\$112,000 00	.....	.....	.....	212,565 20
.....
.....	50,000 00	.....	.....	135,000 00	.....
.....	.....	.....	.....	493,000 00	.....
.....	.....	.....	.....	.....	89,081 91
.....	970,406 08	.....	.....	1,261,817 47	.....
.....	.....	.....	.....	.....	5,000 00
.....	.....	.....	.....	.....	60,000 00
.....	.....	.....	.....	.....	32,500 00
.....	.....	\$58,000 00	.....	.....	22,000 00
.....	.....	.....	.....	.....	25,000 00
.....
.....	\$1,132,406 08	\$58,000 00	.....	\$2,702,815 27	\$494,902 16
.....	1,132,406 08	58,000 00	.....	2,207,913 11	.....

Table 38 — Character of Increase

COUNTY	BUILDING BONDS		HIGHWAY BONDS		REVENUE BONDS AND TEMPORARY LOANS	
	Increase	Decrease	Increase	Decrease	Increase	Decrease
CLASS						
1. Saratoga		\$49,000 00	\$50,000 00			
2. Montgomery	\$81,000 00		89,000 00		\$20,540 72	
3. Herkimer			72,000 00		86,100 00	
4. Chemung	15,000 00			\$33,295 88		
5. Ontario		106,000 00		141,000 00		
6. Wayne						
7. Clinton		2,000 00		29,000 00		\$17,000 00
8. Washington					1,127 52	
9. Otsego	15,000 00		60,000 00			60,000 00
10. Rockland				77,000 00	30,000 00	
11. Franklin	500,000 00					
12. Delaware						15,924 12
13. Fulton	15,000 00		105,000 00			
14. Columbia		50,000 00	56,000 00			
15. Allegany						
16. Madison	35,000 00					21,008 45
17. Livingston			33,292 38			
18. Genesee						12,267 66
19. Chenango						
20. Tompkins	3,000 00		44,000 00			
21. Warren				52,000 00	20,000 00	
22. Cortland				26,000 00		2,000 00
Totals	\$667,000 00	\$207,000 00	\$509,292 38	\$358,295 88	\$157,768 24	\$128,200 23
Net	460,000 00		150,993 50		29,568 01	
CLASS						
1. Sullivan	\$1,000 00		\$19,431 75			\$13,120 00
2. Essex	51,000 00					
3. Orleans		\$25,000 00		\$12,450 00		
4. Wyoming			78,000 00			
5. Greene	10,000 00		103,500 00			
6. Seneca	101,500 00		40,223 35			
7. Tioza	24,000 00					
8. Lewis	4,000 00		22,555 70			8,000 00
9. Schoharie	30,000 00				\$1,500 00	
10. Yates						
11. Putnam	20,000 00		71,000 00			9,000 00
12. Schuyler	25,360 00					
13. Hamilton						30,000 00
Totals	\$272,860 00	\$25,000 00	\$331,710 80	\$12,450 00	\$1,500 00	\$60,120 00
Net	247,860 00		319,260 80			58,620 00

of County Debt — *concluded*

REFUNDING BONDS		MISCELLANEOUS BONDS		FOR PERIOD		
Increase	Decrease	Increase	Decrease	Net increase	Net decrease	
IV						
				\$1,000 00		1
\$50,000 00				243,540 72		2
				158,100 00		3
					\$18,295 88	4
					247,000 00	5
						6
12,000 00					36,000 00	7
				1,127 52		8
				15,000 00		9
	\$71,000 00				118,000 00	10
33,000 00				533,000 00		11
					15,924 12	12
				120,000 00		13
			\$13,500 00		7,500 00	14
						15
				13,991 55		16
		\$209 90		33,502 28		17
						18
					12,267 66	19
				47,000 00		20
	25,000 00				57,000 00	21
					28,000 00	22
\$95,000 00	\$96,000 00	\$209 90	\$13,500 00	\$1,166,262 07	\$539,987 66	
	1,000 00		13,290 10	626,274 41		
V						
				\$10,311 75		1
				54,000 00		2
					\$37,450 00	3
				78,000 00		4
				110,500 00		5
				141,723 35		6
				24,000 00		7
				18,555 70		8
				31,500 00		9
						10
				82,000 00		11
				25,360 00		12
\$131,000 00				101,000 00		13
\$131,000 00				\$676,950 80	\$37,450 00	
131,000 00				639,500 80		

TABLE 39
County Treasurers

COMPENSATION AND OFFICE EXPENSES, FISCAL YEAR 1914

This special table has been prepared for the purpose of showing in detail the compensation received by county treasurers during the fiscal year 1914.

Sources of information:

VERIFIED REPORTS OF COUNTY TREASURERS.— With the exception of Erie, Monroe, Cortland, Essex, Seneca, Yates and Schuyler counties, verified reports have been filed with this Department by county treasurers for receipts and expenditures for the fiscal year specified.

REPORTS OF COUNTY TREASURERS TO BOARDS OF SUPERVISORS.— For the above named counties the receipts and expenditures have been compiled by this Department from reports made by county treasurers to their respective boards of supervisors, supplemented in some instances by personal investigation and reports of other county officers.

Defects in reports:

In common with other county officers receiving fees, there seems to be a disposition on the part of the county treasurers to omit from their reports to this Department and from their reports to their boards of supervisors, the amounts retained by them for fees. Where ever it has been possible in the time available for this work, the amounts received and retained by such treasurers so omitted have been determined from the records of this Department and inserted in the proper column.

Accuracy of table:

It is probable that in the compilation of this table some amounts retained by treasurers for fees have been overlooked and are not inserted. It is possible in a few instances that the amount inserted

as retained by the county treasurer has been mingled with other receipts and credited to the county under some other title. In general the table may be considered as accurate and as showing too small an amount rather than too large an amount for the fees retained by the treasurers.

Addition of columns for clerical and office expenses:

In a few counties, either by special law or resolution of the board of supervisors, the county treasurer is required to pay for his clerk hire out of the salary allowed him. In order to make the table complete it has seemed best to show the full expenses of the office.

SUMMARIZED STATEMENT

The following statement summarizes the expenses of these offices for the State:

Salaries.....		\$114,633 27
Fees:		
Liquor taxes.....	\$30,929 21	
Inheritance taxes.....	32,438 69	
Bank taxes.....	9,195 10	
State taxes.....	7,302 14	
Court and trust fund fees.....	2,003 03	
Returned tax fees.....	3,340 25	
		<hr/>
Total.....		85,208 42
		<hr/>
Total treasurers' compensation.....		\$199,841 69
Expenses for clerks and assistants.....		107,739 72
Incidental office expenses.....		46,003 00
		<hr/>
Total cost of offices.....		\$353,584 41
		<hr/> <hr/>

Discrepancy in amounts reported by county treasurers:

On account of the inclusion in this table of the special detail collected by this office, the amounts contained in this table do not, in all cases, agree with the amounts reported by the county treasurers as given in Table 46.

Table 39 —

SALARY AND COMPENSATION AND

	Population ¹	Salary received by treasurer	FEES RETAINED		
			Liquor taxes ²	Inheritance taxes ³	Bank taxes ⁴
Class I.....	1,095,252	\$19,500 00			\$2,005 14
Class II.....	650,397	19,875 00			1,096 42
Class III.....	1,297,143	33,624 97	\$11,617 74	\$11,189 05	1,644 20
Class IV.....	989,595	27,658 30	15,557 29	18,617 85	3,474 82
Class V.....	314,344	13,975 00	3,754 18	2,631 79	974 52
State.....	4,346,731	\$114,633 27	\$30,929 21	\$32,438 69	\$9,195 10
COUNTY					
					CLASS
1. Erie.....	528,985	\$5,000 00			\$2,005 14
2. Monroe.....	283,212	4,500 00			
3. Westchester.....	283,055	10,000 00			
Totals.....	1,095,252	\$19,500 00			\$2,005 14
CLASS					
1. Onondaga.....	200,298	\$4,000 00			
2. Albany.....	173,666	5,000 00			\$715 78
3. Oneida.....	154,157	4,875 00			
4. Rensselaer.....	122,276	6,000 00			380 64
Totals.....	650,397	\$19,875 00			\$1,096 42
CLASS					
1. Orange.....	116,001	\$3,958 33			\$363 30
2. Chautauqua.....	105,126	3,500 00			
3. Suffolk.....	96,138	1,500 00	\$2,824 69		221 79
4. Niagara.....	92,036	2,500 00			
5. Ulster.....	91,769	2,500 00		\$7,401 89	233 49
6. St. Lawrence.....	89,005	1,500 00	933 90	724 64	216 30
7. Schenectady.....	88,235	1,999 98			61 80
8. Dutchess.....	87,661	3,750 00			
9. Nassau.....	83,930	2,000 00	3,786 00		
10. Steuben.....	83,362	3,500 00			
11. Jefferson.....	80,382	1,000 00		* 578 82	159 00
12. Broome.....	78,809	2,500 00			
13. Oswego.....	71,664	1,000 00	1,726 42	1,816 39	116 81
14. Cayuga.....	67,106	2,000 00	1,265 85	540 75	
15. Cattaraugus.....	65,919	416 66	1,080 88	126 56	271 71
Totals.....	1,297,143	\$33,624 97	\$11,617 74	\$11,189 05	\$1,644 20

¹ From Table 1.² Liquor Tax Law, § 11.³ Tax Law, § 237.⁴ Tax Law, § 24. See opinion of Attorney-General, May 6, 1912.⁵ Tax Law, § 91. See opinion of Attorney-General, May 6, 1912.

County Treasurers

EXPENSES, FISCAL YEAR 1914

BY TREASURER			Total compensa- tion of treasurer	Expenses for clerks and assistants	Incidental office expenses	Total cost of office to county	
State taxes ⁵	Court and trust fund fees ⁶	Returned tax fees ⁷					
\$1,236 26	\$402 56	\$2,935 05	\$21,505 14	\$48,696 67	\$12,617 06	\$82,818 87	I
3,308 40	507 62	80 70	25,545 29	17,579 99	3,983 29	47,108 57	II
2,182 69	902 92	.....	61,972 68	32,120 06	13,274 89	107,367 63	III
574 79	189 93	324 50	68,393 87	7,788 55	13,099 37	89,281 79	IV
			22,424 71	1,554 45	3,028 39	27,007 55	V
\$7,302 14	\$2,003 03	\$3,340 25	\$199,841 69	\$107,739 72	\$46,003 00	\$353,584 41	State
I							
.....	.....	.....	\$7,005 14	\$29,785 26	\$5,323 50	\$42,113 90	1
.....	.....	.....	4,500 00	10,328 50	3,354 48	18,182 98	2
.....	.....	.....	10,000 00	8,582 91	3,939 08	22,521 99	3
.....	.....	.....	\$21,505 14	\$48,696 67	\$12,617 06	\$82,818 87	
II							
.....	.....	.....	\$4,000 00	\$5,580 00	\$732 15	\$10,312 15	1
\$758 01	\$328 68	\$2,592 40	9,394 87	5,799 99	651 71	15,846 57	2
.....	.....	.....	4,875 00	2,000 00	304 21	7,179 21	3
478 25	73 88	342 65	7,275 42	\$4,200 00	\$2,295 22	13,770 64	4
\$1,236 26	\$402 56	\$2,935 05	\$25,545 29	\$17,579 99	\$3,983 29	\$47,108 57	
III							
.....	.....	.....	\$4,321 63	\$800 00	\$180 12	\$5,301 75	1
.....	.....	.....	3,500 00	.....	1,200 73	4,700 73	2
.....	\$254 17	.....	4,800 65	6,186 25	\$4,385 63	15,372 53	3
\$464 79	.....	.....	2,964 79	1,650 00	1,575 49	6,190 28	4
.....	*	.....	10,135 38	2,800 10	296 83	13,232 31	5
.....	*	.....	3,374 84	300 00	222 52	3,897 36	6
386 67	*	\$16 00	2,464 45	3,656 21	622 85	6,743 51	7
366 68	172 99	.....	4,289 67	1,650 00	469 66	6,409 33	8
812 54	.....	.....	6,598 54	9,300 00	1,366 90	17,265 44	9
284 46	.....	.....	3,784 46	.....	834 83	4,619 29	10
.....	*	.....	2,036 62	500 00	136 74	2,673 36	11
298 80	*	.....	2,787 02	2,377 50	.....	5,164 52	12
287 02	*	.....	4,864 67	900 00	226 20	5,990 87	13
205 05	*	.....	3,806 60	1,500 00	915 64	6,222 24	14
.....	.....	.....	2,243 36	500 00	840 75	3,584 11	15
202 39	80 46	64 70	2,243 36	500 00	840 75	3,584 11	15
\$3,308 40	\$507 62	\$80 70	\$61,972 68	\$32,120 06	\$13,274 89	\$107,367 63	

⁵ Code of Civil Procedure, § 3321. See opinion of Attorney-General, May 6, 1912.

⁷ Special statutes for certain counties.

⁸ Approximate. Not reported by items.

⁹ Includes counsel, \$1,171.32; shelving, \$1,704.00.

* Not reported.

Table 39 —

SALARY AND COMPENSATION AND

	Population ¹	Salary received by treasurer	FEES RETAINED		
			Liquor taxes ²	Inheritance taxes ³	Bank taxes ⁴
					CLASS
1. Saratoga.....	61,917	\$1,000 00	\$2,422 43	\$877 00	\$120 11
2. Montgomery.....	57,567	1,200 00	1,570 66	4,534 54	250 66
3. Herkimer.....	56,356	999 97	*	713 84	241 09
4. Chemung.....	54,662	1,300 00	1,588 23	247 58	120 20
5. Ontario.....	52,286	3,000 00	*	.....	118 07
6. Wayne.....	50,179	1,100 00	722 12	652 00	106 70
7. Clinton.....	48,230	1,000 00	703 16	175 03	118 06
8. Washington.....	47,778	458 33	790 59	681 69	135 68
9. Otsego.....	47,216	600 00	433 80	435 98	.....
10. Rockland.....	46,873	3,500 00	1,393 02	4,506 63	74 00
11. Franklin.....	45,717	1,200 00	768 59	258 38	129 13
12. Delaware.....	45,575	1,200 00	81 74	62 01	147 55
13. Fulton.....	44,534	1,200 00	916 38	650 61	233 49
14. Columbia.....	43,658	3,000 00	976 02	1,446 63	136 61
15. Allegany.....	41,412	1,000 00	122 62	558 65	155 14
16. Madison.....	39,289	500 00	528 30	294 00	985 98
17. Livingston.....	38,037	1,000 00	536 61	147 73	59 97
18. Genesee.....	37,615	1,000 00	1,009 53	342 80	*
19. Chenango.....	35,575	800 00	261 50	206 21	.....
20. Tompkins.....	33,647	1,000 00	*	537 94	99 88
21. Warren.....	32,223	1,000 00	731 99	1,030 89	147 23
22. Cortland.....	29,249	600 00	.....	257 71	95 27
Totals.....	989,595	\$27,658 30	\$15,557 29	\$18,617 85	\$3,474 82
					CLASS
1. Sullivan.....	33,808	\$900 00	\$894 40	\$73 18	\$47 49
2. Essex.....	33,458	1,200 00	*	66 34	54 16
3. Orleans.....	32,000	1,775 00	727 28	429 59	66 63
4. Wyoming.....	31,880	800 00	233 10	242 71	63 44
5. Greene.....	30,214	1,600 00	*	435 72	75 91
6. Seneca.....	26,972	1,250 00	575 35	116 07	415 30
7. Tioga.....	25,624	650 00	383 48	235 10	79 03
8. Lewis.....	24,849	850 00	416 79	156 72	27 14
9. Schoharie.....	23,855	500 00	221 84	142 78	53 57
10. Yates.....	18,642	650 00	4 50	161 82	46 31
11. Putnam.....	14,665	1,800 00	245 39	521 91	32 72
12. Schuyler.....	14,004	500 00	52 05	49 85	12 82
13. Hamilton.....	4,373	1,500 00	*	.....	*
Totals.....	314,344	\$13,975 00	\$3,754 18	\$2,631 79	\$974 52

* Not reported.

¹ From Table 1.² Liquor Tax Law, § 11.³ Tax Law, § 237.

County Treasurers

EXPENSES, FISCAL YEAR 1914 — *concluded*

BY TREASURER			Total compensation of treasurer	Expenses for clerks and assistants	Incidental office expenses	Total cost of office to county	
State taxes ⁵	Court and trust fund fees ⁶	Returned tax fees ⁷					
IV							
.....	\$73 78	.....	\$4,493 32	.....	\$1,900 34	\$6,393 66	1
\$196 36	20 31	.....	7,772 53	.....	1,259 64	9,032 17	2
*	*	.....	1,954 90	.....	565 69	2,520 59	3
206 95	37 28	.....	3,500 24	\$2,100 00	.....	5,600 24	4
53 73	*	.....	3,171 80	735 00	781 59	4,688 39	5
.....	172 19	.....	2,753 01	493 26	881 26	4,127 53	6
98 00	131 41	.....	2,225 66	.....	397 10	2,622 76	7
233 93	36 75	.....	2,336 97	.....	217 53	2,554 50	8
160 70	40 80	.....	1,671 28	370 55	830 94	2,872 77	9
181 82	.....	.....	9,655 47	1,000 00	1,048 90	11,704 37	10
.....	80 72	.....	2,436 82	400 00	552 64	3,389 46	11
.....	70 37	.....	1,561 67	.....	58 73	1,620 40	12
84 35	18 33	.....	3,103 16	220 00	.....	3,323 16	13
168 33	75 08	.....	5,802 67	1,500 00	1,369 26	8,671 93	14
137 15	*	.....	1,973 56	.....	259 50	2,233 06	15
129 71	94 43	.....	2,532 42	19 74	384 27	2,936 43	16
182 95	20 76	.....	1,948 02	650 00	380 24	2,978 26	17
*	*	.....	2,352 33	.....	1,112 54	3,464 87	18
113 61	.....	.....	1,381 32	300 00	189 42	1,870 74	19
129 82	*	.....	1,767 64	.....	149 37	1,917 01	20
.....	9 36	.....	2,919 47	.....	678 91	3,598 38	21
105 28	21 35	.....	1,079 61	.....	81 50	1,161 11	22
\$2,182 69	\$902 92	.....	\$68,393 87	\$7,788 55	\$13,099 37	\$89,281 79	
V							
\$99 70	\$62 06	.....	\$2,076 83	\$499 98	\$379 34	\$2,956 15	1
.....	*	.....	1,320 50	.....	428 28	1,748 78	2
136 92	17 08	\$84 00	3,236 50	186 67	744 60	4,167 77	3
.....	*	.....	1,339 25	.....	.....	1,339 25	4
.....	*	.....	2,111 63	550 00	172 21	2,833 84	5
102 30	*	.....	2,459 02	.....	.....	2,459 02	6
87 73	*	.....	1,435 34	.....	165 00	1,600 34	7
70 90	18 93	.....	1,540 48	.....	379 90	1,920 38	8
.....	16 74	.....	934 93	.....	189 13	1,124 06	9
77 24	*	*	939 87	.....	115 00	1,054 87	10
.....	75 12	240 50	2,915 64	.....	111 95	3,027 59	11
.....	*	.....	614 72	17 80	308 68	941 20	12
.....	*	.....	1,500 00	300 00	34 30	1,834 30	13
\$574 79	\$189 93	\$324 50	\$22,424 71	\$1,554 45	\$3,028 39	\$27,007 55	

⁴ Tax Law, § 24. See opinion of Attorney-General, May 6, 1912.⁵ Tax Law, § 91. See opinion of Attorney-General, May 6, 1912.⁶ Code of Civil Procedure, § 3321. See opinion of Attorney-General, May 6, 1912.⁷ Special statutes for certain counties.

TABLE 40

EXPENDITURES FOR CORONERS

Purpose of this table:

This special table has been prepared with a view to showing in detail the expenditures of the several counties for coroners.

Special data obtained:

In preparing this table reports of county treasurers have been followed so far as they gave complete and detailed information, but in a large number of counties gross amounts were given for the expenditures for this office, and it has become necessary to obtain detailed information required either by investigation by examiners of this Department or by correspondence with county treasurers or other county officers. Even with such special investigation it will be seen that the table is far from perfect.

As a result of this special investigation, it will be noted that the amounts so expended as shown by this table do not in all cases agree with the amounts reported by county treasurers as shown in Table 57.

Salaries or fees and mileage:

Coroners' fees and mileage are fixed by statute, but in some counties, under authority of the County Law, salaries have been fixed in lieu thereof.

Coroner's physician:

Includes all services of physicians employed by the coroners under authority of section 194 of the County Law.

*Traveling expenses:**Postage, stationery and office incidentals:**Telephone and telegraph:**Office furniture and fixtures:*

These items should include only expenses of this nature for salaried coroners.

Often, usually illegally, allowances for these expenses have been claimed by and paid to coroners compensated by fees.

Expenses of autopsies:

Rent of room, etc., incident to the performance of autopsies.

Expenses of inquests:

Stenographers, interpreters, etc., incident to the holding of an inquest.

Burials:

Improperly directed by the coroners and reported as a part of the expense of these offices.

Should have been in charge of poor authorities and, if county charges, included as a part of expenses for charities.

Table 40 —
EXPENDITURES OF

	Total ¹	Salaries or fees and mileage	Coroners' physicians	Traveling expenses	Postage, stationery and office incidentals
Class I.....	\$54,326 08	\$18,991 52	\$11,276 84	\$6,974 63	\$691 67
Class II.....	34,978 96	16,920 42	6,054 00	305 34	226 73
Class III.....	52,501 30	24,874 89	12,570 87	183 68	598 89
Class IV.....	33,218 26	19,451 85	5,326 13	218 93	210 65
Class V.....	13,184 57	6,472 01	2,468 10	392 87	3 50
State.....	\$188,209 17	\$86,710 69	\$37,695 94	\$8,075 45	\$1,731 44
COUNTY					
1. Erie.....	\$15,283 45	\$6,325 00		\$1,159 93	\$360 17
2. Monroe.....	13,397 64	3,999 88	\$1,274 84	960 00	95 51
3. Westchester.....	25,644 99	³ 8,666 64	10,002 00	4,854 70	235 99
Totals.....	\$54,326 08	\$18,991 52	\$11,276 84	\$6,974 63	\$691 67
CLASS					
1. Onondaga.....	\$9,210 83	\$2,451 31	\$600 00		
2. Albany.....	10,359 36	6,875 00	3,405 00		
3. Oneida.....	9,262 96	5,435 87		\$107 50	\$78 23
4. Rensselaer.....	6,145 81	2,158 24	2,049 00	197 84	148 50
Totals.....	\$34,978 96	\$16,920 42	\$6,054 00	\$305 34	\$226 73
CLASS					
1. Orange.....	\$4,959 00	\$3,275 00	\$1,378 00	\$152 68	\$27 00
2. Chautauqua.....	1,558 75	1,339 65	170 10		6 00
3. Suffolk.....	3,524 09	2,713 81	475 00		
4. Niagara.....	5,360 31	2,265 35	1,110 00		23 92
5. Ulster.....	1,500 00	³ 1,500 00			
6. St. Lawrence.....	2,152 30	1,513 99	592 90		
7. Schenectady.....	3,052 41	1,625 00	708 22	29 00	
8. Dutchess.....	8,978 20	4,961 70	4,016 50		
9. Nassau.....	3,183 80	1,537 15	793 55		
10. Steuben.....	1,770 26	1,600 00			
11. Jefferson.....	2,412 80	1,042 95	382 15	2 00	
12. Broome.....	4,964 03	2,147 57			
13. Oswego.....	4,069 87	3,195 52	560 10		5 30
14. Cayuga.....	3,068 18	691 55	2,241 65		
15. Cattaraugus.....	1,947 30	427 35	142 70		536 67
Totals.....	\$52,501 30	\$29,836 59	\$12,570 87	\$183 68	\$598 89

¹ Does not include burials. See last column.

² Employees, \$3,027.40; morgue maintenance, \$644.98; morgue employees, \$751.94; removal of bodies, \$938.00.

Coroners

1914 FOR CORONERS

Telephone and telegraph	Office furniture and fixtures	Expenses of autopsies	Expenses of inquests	Not classified and sundries	Burials	
\$832 78	\$1,138 12	\$2,526 20	\$6,532 00	\$5,362 32	\$2,388 50	I
344 94	10 60	2,234 27	3,237 68	5,644 98		II
191 71		2,266 27	5,527 78	6,287 21	2,277 60	III
228 28		2,354 22	4,533 91	894 29	1,989 00	IV
38 60		806 98	470 47	2,532 04	646 65	V
\$1,636 31	\$1,148 72	\$10,187 94	\$20,301 84	\$20,720 84	\$7,301 75	State
I						
\$231 53	\$1,138 12	\$2,261 20	\$3,807 50		\$1,171 00	1
376 69		265 00	1,063 40	\$5,362 32	1,217 50	2
224 56			1,661 10			3
\$832 78	\$1,138 12	\$2,526 20	\$6,532 00	\$5,362 32	\$2,388 50	
II						
		\$999 97		\$5,159 55		1
\$79 36						2
259 28	\$10 60	489 30	\$2,480 68	401 50		3
6 30		745 00	757 00	83 93		4
\$344 94	\$10 60	\$2,234 27	\$3,237 68	\$5,644 98		
III						
		\$126 32				1
		35 00	\$8 00			2
\$42 33		205 00	70 80	\$17 15	\$344 00	3
24 54		840 00	1,096 50		610 00	4
					220 00	5
			45 41		416 00	6
91 44		89 30	15 75	493 70		7
						8
			853 10			9
		92 50	7 76	70 00	125 00	10
		510 00	139 70	336 00		11
			2,533 80	\$282 66	358 00	12
33 40		6 65	268 90			13
		40 00	94 98		131 00	14
		321 50	393 08	126 00	73 60	15
\$191 71		\$2,266 27	\$5,527 78	\$1,325 51	\$2,277 60	

³ Salaries.⁴ Morgue expenses, \$1,960.79; "expenses," \$3,198.76.⁵ Amount paid administrator.

Table 40 —
EXPENDITURES FOR 1914

COUNTY	Total ¹	Salaries or fees and mileage	Coroners' physicians	Traveling expenses	Postage, stationery and office incidentals
					CLASS
1. Saratoga.....	\$3,064 82	² \$2,000 00	\$965 00		
2. Montgomery.....	1,805 81	² 950 00	112 00	\$35 50	
3. Herkimer.....	1,985 31	939 00	20 00		
4. Chemung.....	1,805 31	1,000 00	350 00	51 00	\$3 50
5. Ontario.....	2,138 08	1,012 00	310 00	21 40	25
6. Wayne.....	1,423 00	1,143 00	200 00		
7. Clinton.....	1,911 75	² 1,000 00	736 20		35 55
8. Washington.....	1,610 04	640 14	20 00		
9. Otsego.....	1,215 00	² 690 00	455 00		
10. Rockland.....	1,752 21	² 1,000 00	3 33	57 38	79 00
11. Franklin.....	1,158 85	1,002 90			
12. Delaware.....	638 51				
13. Fulton.....	946 25	² 685 00	260 00	1 25	
14. Columbia.....	4,490 79	2,584 74		12 00	85 50
15. Allegany.....	601 83	517 73	35 00		6 85
16. Madison.....	1,697 70	972 65	677 50		
17. Livingston.....	1,143 19	635 79	337 00		
18. Genesee.....	1,534 61	1,163 63	156 05		
19. Chenango.....	789 15	489 50	229 85	40 40	
20. Tompkins.....	212 20	² 100 00	112 20		
21. Warren.....	993 00	² 700 00	288 00		
22. Cortland.....	300 85	225 77	59 00		
Totals.....	\$33,218 26	\$19,451 85	\$5,326 13	\$218 93	\$210 65
					CLASS
1. Sullivan.....	\$829 20	\$763 20	\$48 00	\$8 00	
2. Essex.....	2,322 65	1,224 62	593 50	107 77	
3. Orleans.....	2,517 04				
4. Wyoming.....	704 60	342 30	334 90	27 40	
5. Greene.....	2,013 10	1,112 25	343 25	142 20	
6. Seneca.....	1,579 29	659 80	520 00		
7. Tioga.....	495 12	433 12		62 00	
8. Lewis.....	694 12	442 37	251 75		
9. Schoharie.....	343 75	253 75	65 00	10 00	
10. Yates.....	378 20	323 20	55 00		
11. Putnam.....	691 95	479 95	145 00	35 50	\$3 50
12. Schuyler.....	359 15	272 75	20 00		
13. Hamilton.....	256 40	164 70	91 70		
Totals.....	\$13,184 57	\$6,472 01	\$2,468 10	\$392 87	\$3 50

¹ Does not include burials. See last column.

Coroners

FOR CORONERS — *concluded*

Telephone and telegraph	Office furniture and fixtures	Expenses of autopsies	Expenses of inquests	Not classified and sundries	Burials	
IV						
			\$39 82	\$60 00		1
		\$265 00	361 18	82 13		2
		684 52	341 79			3
\$98 63		17 90	268 28	16 00	\$3 00	4
7 60		338 85	447 98		625 00	5
		30 00	50 00			6
		140 00				7
		190 00	759 90			8
			70 00		298 00	9
27 50		140 00	445 00			10
		50 00	105 95		203 60	11
				638 51		12
						13
94 55		225 00	1,489 00		860 00	14
		40 45	1 80			15
			15 30	32 25		16
		110 00		60 40		17
		122 50	92 43			18
			29 40			19
						20
				5 00		21
			16 08			22
\$228 28		\$2,354 22	\$4,533 91	\$894 29	\$1,989 00	
V						
			\$10 00			1
		\$127 49	269 27		\$332 65	2
				\$2,517 04		3
\$10 60		255 00	149 80		314 00	4
		399 49				5
						6
						7
				15 00		8
						9
						10
3 00		25 00				11
25 00			41 40			12
						13
\$38 60		\$806 98	\$470 47	\$2,532 04	\$646 65	

² Salaries.

TABLE 41

EXPENDITURES FOR COUNTY GOVERNMENTAL PURPOSES

The expenditures here included represent all payments by the county treasurer except payments on special trust funds.

Special trust funds:

Under the classification of accounts, as prescribed by this Department, certain moneys received and paid out by the county treasurer are termed special trust funds. They consist of —

- (1) Moneys applied by law to sinking funds, either for the county or for specific towns of the county;
- (2) Moneys received from the State for the support of schools, aid in the maintenance of town highways and the expenses of military companies;
- (3) Moneys received from fines and penalties which by law are applicable to specific purposes other than county purposes;
- (4) Interest, rents and other revenues which by law are applicable to purposes other than the maintenance of county government;
- (5) Moneys received from special taxes which are paid over in gross to the State, towns, villages or other municipal subdivisions;
- (6) Moneys received from individuals and held by the county treasurer for the benefit of such individuals, for other persons or for sinking funds;
- (7) Moneys received by county treasurer in his capacity as public administrator.

No part of these moneys are applicable to the maintenance of county government. They are not under the control of the county authorities and are generally applied to the purposes for which held by the treasurer without other authority than that given in the statutes.

Purpose of table:

The purpose of this table is to give the reader a general view of the gross amounts expended for the various governmental purposes, of the portion of the total expenditures applied to each purpose and of the expenditures per capita and per one thousand dollars' valuation for each purpose. The character and gross amount of expenditures and the total expenditures per capita and per one thousand dollars' valuation are shown by counties. The percentage of the expenditures applied to each governmental purpose and the expenditures per capita and per one thousand dollars' valuation for each governmental purpose are shown by classes and for the State as a whole.

Table 41 — Expenditures for
CHARACTER AND GROSS AMOUNT OF EXPENDITURES;

	Not classified	Tax expenses	Contributions	General government ¹	Refunds and losses
Class I.....	\$21,041 38	\$88,287 69	\$999,062 30	\$3,850,112 18	\$1,119 15
Class II.....		70,227 53	452,671 52	2,980,127 05	11 31
Class III.....		276,200 82	900,954 56	4,765,727 70	8,091 85
Class IV.....		98,022 50	569,065 61	3,522,577 55	10,203 46
Class V.....		33,024 02	191,928 58	1,062,138 03	.....
State.....	⁴ \$21,041 38	⁵ \$565,762 56	⁶ \$3,113,682 57	\$16,180,682 51	⁷ \$19,425 77
Changes ¹⁰	21,041 38	70 79	1,874 59	.....	20,914 04
Balance ¹¹		\$565,691 77	\$3,111,807 98	\$16,180,682 51	\$40,339 81

PERCENTAGES OF EXPENDITURES

	Not classified	Tax expenses
	%	%
Class I.....	.28	1.20
Class II.....		1.27
Class III.....		3.35
Class IV.....		1.74
Class V.....		1.89
State.....	.07	1.99

PER CAPITA EXPENDITURES

	Not classified	Tax expenses
Class I.....	\$0 02	\$0 08
Class II.....		11
Class III.....		21
Class IV.....		10
Class V.....		11
State.....	\$0 01	\$0 13

¹ Includes interest on tax loans and refunding and revenue bonds.

² Includes interest on construction loans and bonds.

³ Principal only. No interest included.

⁴ Included in refunds and reimbursements in Table 19.

⁵ \$70.79 not reported from Wayne county at time of compilation of Table 15 included in this amount.

⁶ \$1,874.59 not reported from Wayne county at time of compilation of Table 34 included in this amount.

⁷ \$127.34 originally reported as refunds of Wayne county, and so entered in Table 19, transferred to

County Governmental Purposes

EXPENDITURES PER CAPITA AND PER \$1,000 VALUATION

Construction of buildings and highways ²	Liquidation of indebtedness ³	Total	Population	Per capita expenditure	Equalized valuation	Expenditure per \$1,000 valuation	
\$985,520 75	\$1,387,767 27	\$7,332,910 72	1,095,252	\$6 69	\$1,143,586,249	\$6 41	I
973,135 49	1,039,287 56	5,515,460 46	650,397	8 48	503,006,792	10 96	II
1,320,153 22	985,809 70	8,256,937 85	1,297,143	6 36	1,021,982,395	8 08	III
747,606 51	685,138 30	5,632,613 93	989,595	5 69	624,069,574	9 02	IV
251,615 45	205,202 88	1,743,908 96	314,344	5 55	205,994,568	8 46	V
⁸ \$4,278,031 42	⁹ \$4,303,205 71	\$28,481,831 92	4,346,731	\$6 55	\$3,498,639,578	\$8 14	
890 59	2,619 21	5,582 52	.....	.....	.....	.....
\$4,277,140 83	\$4,300,586 50	\$28,476,249 40	.....	.....	.....	.....

FOR GOVERNMENTAL PURPOSES

Contributions	General government	Refunds and losses	Construction of buildings and highways	Liquidation of indebtedness	Total	
% 13.62	% 52.51	.02	% 13.44	% 18.93	% 100.00	I
8.20	54.04	.....	17.64	18.85	100.00	II
10.91	57.72	.10	15.99	11.93	100.00	III
10.10	62.55	.18	13.27	12.16	100.00	IV
11.00	60.91	.....	14.43	11.77	100.00	V
10.93	56.81	.06	15.03	15.11	100.00	

BY CLASSES

Contributions	General government	Refunds and losses	Construction of buildings and highways	Liquidation of indebtedness	Total	
\$0 91	\$3 52	.....	\$0 90	\$1 27	\$6 69	I
70	4 58	.....	1 49	1 60	8 48	II
69	3 67	\$0 01	1 02	76	6 36	III
57	3 56	01	76	69	5 69	IV
61	3 38	.....	80	65	5 55	V
\$0 72	\$3 72	.....	\$0 98	\$0 99	\$6 55	

Special trust funds not included here. Net additional amount included in Table 19, \$21,041.38 (see note 4), less \$127.34, equals \$20,914.04.

⁸ \$890.59 not reported from Wayne county at time of compilation of Table 27 included in this amount.

⁹ \$2,619.21 State taxes of 1912 paid by Clinton county omitted in Table 33 included in this amount.

¹⁰ See notes above.

¹¹ To balance with tables referred to in above notes, which were completed prior to the changes herein noted.

Table 41 — Expenditures for County
CHARACTER AND GROSS AMOUNT OF EXPENDITURES; EXPENDI
EXPENDITURES PER \$1,000

	Not classified	Tax expenses
Class I.....	\$0 02	\$0 08
Class II.....		14
Class III.....		27
Class IV.....		16
Class V.....		16
State.....	\$0 01	\$0 16

COUNTY	Not classified	Tax expenses	Contributions	General government	Refunds and losses
					CLASS
1. Erie.....	¹ \$21,041 38	\$62,730 06	\$395,102 93	\$1,777,135 83	\$135 50
2. Monroe.....		20,587 66	239,468 37	1,008,792 95	
3. Westchester.....		4,969 97	364,491 00	1,064,183 40	983 65
Class.....	\$21,041 38	\$88,287 69	\$999,062 30	\$3,850,112 18	\$1,119 15
					CLASS
1. Onondaga.....		\$15,432 62	\$177,483 38	\$955,604 19	
2. Albany.....		34,225 96	120,879 14	854,500 14	
3. Oneida.....		7,189 62	76,818 86	664,141 26	
4. Rensselaer.....		13,379 33	77,490 14	505,881 46	\$11 31
Class.....		\$70,227 53	\$452,671 52	\$2,980,127 05	\$11 31
					CLASS
1. Orange.....		\$3,414 71	\$71,120 58	\$445,855 21	
2. Chautauqua.....		5,915 74	60,371 53	180,186 42	
3. Suffolk.....		67,389 73	110,180 87	312,748 59	\$5,121 20
4. Niagara.....		4,437 97	75,156 64	264,145 71	2,000 15
5. Ulster.....		7,117 03	29,278 50	285,127 40	
6. St. Lawrence.....		4,417 44	46,239 37	211,678 55	74 59
7. Schenectady.....		9,269 78	59,581 43	332,637 81	
8. Dutchess.....		4,479 08	62,126 25	266,461 27	
9. Nassau.....		152,370 30	131,358 51	1,047,225 07	599 61
10. Steuben.....		4,328 85	45,262 95	229,062 14	13 33
11. Jefferson.....		1,759 60	47,723 44	296,005 71	
12. Broome.....		3,459 64	53,329 51	289,695 16	7 00
13. Oswego.....		2,684 16	33,788 81	254,552 65	65
14. Cayuga.....		2,625 58	42,834 37	203,185 36	239 32
15. Cattaraugus.....		2,531 21	32,601 80	147,160 65	36 00
Class.....		\$276,200 82	\$900,954 56	\$4,765,727 70	\$8,091 85

¹ Returned taxes reassessed reported as a payment.

Governmental Purposes — *continued*TURES PER CAPITA AND PER \$1,000 VALUATION — *continued*

VALUATION, BY CLASSES

Contributions	General government	Refunds and losses	Construction of buildings and highways	Liquidation of indebtedness	Total	
\$0 87	\$3 37	.....	\$0 86	\$1 21	\$6 41	I
90	5 92	.....	1 93	2 07	10 96	II
88	4 67	\$0 01	1 29	96	8 08	III
91	5 64	02	1 20	1 09	9 02	IV
93	5 15	.....	1 22	1 00	8 46	V
\$0 89	\$4 62	\$0 01	\$1 22	\$1 23	\$8 14	

Construction of new buildings and highways	Liquidation of indebtedness	Total	Population	Per capita expenditure	Equalized valuation	Expenditure per \$1,000 valuation	
\$181,339 82	\$176,681 39	\$2,614,166 91	528,985	\$4 94	\$442,704,449	\$5 90	1
126,052 21	52,372 94	1,447,274 13	283,212	5 11	286,436,133	5 05	2
* 678,128 72	1,158,712 94	3,271,469 68	283,055	11 56	414,445,667	7 89	3
\$985,520 75	\$1,387,767 27	\$7,332,910 72	1,095,252	\$6 69	\$1,143,586,249	\$6 41	

II							
Construction of new buildings and highways	Liquidation of indebtedness	Total	Population	Per capita expenditure	Equalized valuation	Expenditure per \$1,000 valuation	
\$366,043 01	\$368,750 71	\$1,883,313 91	200,298	\$9 40	\$193,117,271	\$9 50	1
226,014 34	186,750 00	1,422,369 58	173,666	8 19	132,947,413	10 70	2
99,406 89	181,282 97	1,028,839 60	154,157	6 67	91,538,591	11 24	3
281,671 25	302,503 88	1,180,937 37	122,276	9 66	85,403,517	13 82	4
\$973,135 49	\$1,039,287 56	\$5,515,460 46	650,397	\$8 48	\$503,006,792	\$10 96	

III							
Construction of new buildings and highways	Liquidation of indebtedness	Total	Population	Per capita expenditure	Equalized valuation	Expenditure per \$1,000 valuation	
\$64,226 55	\$215,424 00	\$800,041 05	116,001	\$6 90	\$72,698,306	\$11 00	1
47,152 18	33,000 00	326,625 87	105,126	3 11	68,074,381	4 79	2
65,285 88	92,025 00	652,751 27	96,138	6 79	127,800,707	5 10	3
333,844 72	8,602 15	688,187 34	92,036	7 48	90,169,715	7 63	4
55,721 52	46,000 00	423,244 45	91,769	4 61	37,123,157	11 40	5
132,828 46	10,137 85	405,376 26	89,005	4 55	51,674,184	7 84	6
105,554 58	171,663 77	678,707 37	88,235	7 69	68,184,121	9 95	7
39,333 54	110,855 09	483,255 23	87,661	5 51	71,461,673	6 76	8
159,301 20	73,738 01	1,564,592 70	83,930	18 64	159,590,332	9 80	9
45,079 21	15,194 77	338,941 25	83,362	4 07	50,659,737	6 69	10
38,305 47	28,000 00	411,794 22	80,382	5 12	51,067,566	8 06	11
7,011 06	37,500 00	391,002 37	78,809	4 96	51,351,766	7 61	12
125,373 78	58,562 34	474,962 39	71,664	6 63	35,095,438	13 53	13
91,398 45	37,106 72	377,389 80	67,106	5 62	48,024,011	7 85	14
9,736 62	48,000 00	240,066 28	65,919	3 64	39,007,301	6 15	15
\$1,320,153 22	\$985,809 70	\$8,256,937 85	1,297,143	\$6 36	\$1,021,982,395	\$8 08	

* Bronx Parkway, \$351,000.

Table 41 — Expenditures for County
 CHARACTER AND GROSS AMOUNT OF EXPENDITURES; EXPENDI

COUNTY	Not classified	Tax expenses	Contributions	General government	Refunds and losses
CLASS					
1. Saratoga.....		\$4,463 76	\$35,921 97	\$275,224 88	\$182 29
2. Montgomery.....		3,205 85	30,314 85	213,016 21	
3. Herkimer.....		28,372 67	38,314 70	264,745 17	
4. Chemung.....		4,542 83	35,835 52	173,690 96	9,405 50
5. Ontario.....		2,392 23	37,845 65	199,993 77	
6. Wayne.....		1,255 72	35,642 63	106,955 36	170 09
7. Clinton.....		2,956 50	14,883 38	157,214 04	
8. Washington.....		2,242 32	20,879 09	146,863 99	238 24
9. Otsego.....		887 55	25,293 20	184,676 10	
10. Rockland.....		15,474 24	34,732 16	179,631 90	
11. Franklin.....		7,886 68	15,940 75	171,882 96	1 10
12. Delaware.....		1,972 83	22,662 57	103,837 14	
13. Fulton.....		3,303 86	18,617 83	163,893 38	
14. Columbia.....		3,700 77	28,015 37	183,677 80	
15. Allegany.....		1,334 05	22,095 46	111,828 68	174 07
16. Madison.....		2,897 75	21,173 71	137,013 09	
17. Livingston.....		2,154 47	29,076 01	124,511 53	20 00
18. Genesee.....		441 25	28,855 65	116,792 34	
19. Chenango.....		1,507 38	19,087 11	144,651 26	
20. Tompkins.....		1,943 08	21,141 43	122,350 35	
21. Warren.....		4,726 46	15,565 09	154,832 95	12 17
22. Cortland.....		360 25	17,171 48	85,293 69	
Class.....		\$98,022 50	\$569,065 61	\$3,522,577 55	\$10,203 46
CLASS					
1. Sullivan.....		\$4,077 63	\$21,349 21	\$111,022 58	
2. Essex.....		15,411 39	16,241 24	121,675 78	
3. Orleans.....		919 22	25,778 18	138,735 46	
4. Wyoming.....		548 78	19,242 65	71,319 21	
5. Greene.....		4,717 73	14,579 83	120,488 50	
6. Seneca.....			16,400 64	72,589 14	
7. Tioga.....		705 99	15,004 08	79,176 04	
8. Lewis.....		2,750 93	11,443 84	75,209 02	
9. Schoharie.....		794 13	11,308 19	51,311 09	
10. Yates.....			12,329 40	39,681 87	
11. Putnam.....		1,935 66	15,280 86	79,171 19	
12. Schuyler.....		958 00	7,893 66	33,092 76	
13. Hamilton.....		204 56	5,076 80	68,665 39	
Class.....		\$33,024 02	\$191,928 58	\$1,062,138 03	

Governmental purposes — *concluded*TURES PER CAPITA AND PER \$1,000 VALUATION — *concluded*

Construction of new buildings and highways	Liquidation of indebtedness	Total	Population	Per capita expenditure	Equalized valuation	Expenditure per \$1,000 valuation	
IV							
\$50,418 59	\$51,101 87	\$417,313 36	61,917	\$6 74	\$33,077,136	\$12 61	1
91,371 87	41,504 05	379,412 83	57,567	6 59	34,397,926	11 03	2
35,864 36	48,793 23	416,090 13	56,356	7 38	41,667,393	9 98	3
37,443 28	34,850 00	295,768 09	54,662	5 41	38,312,663	7 72	4
11,879 25	77,437 87	329,548 77	52,286	6 30	42,877,818	7 68	5
15,063 89	.....	159,087 69	50,179	3 17	33,246,744	4 78	6
13,818 11	42,619 21	231,491 24	48,230	4 80	17,208,870	13 45	7
28,878 41	31,279 71	230,381 76	47,778	4 82	23,021,442	10 00	8
17,654 39	44,518 73	273,029 97	47,216	5 78	27,724,886	9 84	9
12,344 48	63,000 00	305,182 78	46,873	6 51	46,440,839	6 57	10
103,840 62	29,297 21	328,849 32	45,717	7 19	18,270,917	17 99	11
16,637 58	28,354 70	173,464 82	45,575	3 81	23,620,771	7 34	12
62,258 17	10,000 00	258,073 24	44,534	5 79	20,986,374	12 29	13
46,737 90	40,700 00	302,831 81	43,658	6 93	29,258,244	10 34	14
22,001 21	15,000 00	172,433 47	41,412	4 16	25,208,465	6 84	15
76,156 51	20,000 00	257,241 06	39,289	6 55	23,060,775	11 15	16
13,169 30	10,722 39	179,653 70	38,037	4 72	32,132,076	5 59	17
.....	.....	146,089 24	37,615	3 88	32,596,992	4 48	18
11,807 44	20,726 48	197,779 67	35,575	5 56	19,640,539	10 06	19
36,575 46	17,325 00	199,335 32	33,647	5 92	22,943,949	8 68	20
29,041 32	30,000 00	234,177 99	32,223	7 27	20,054,833	11 67	21
14,644 37	27,907 85	145,377 64	29,249	4 97	18,319,922	7 93	22
\$747,606 51	\$685,138 30	\$5,632,613 93	989,595	\$5 69	\$624,069,574	\$9 02	
V							
\$14,951 18	\$27,240 22	\$178,640 82	33,808	\$5 28	\$13,606,822	\$13 12	1
48,967 63	2,000 00	204,296 04	33,458	6 11	20,479,525	9 97	2
11,687 73	80,841 21	257,961 80	32,000	8 06	27,305,972	9 44	3
16,295 00	4,000 00	111,405 64	31,880	3 49	22,456,067	4 96	4
37,011 46	10,000 00	186,797 52	30,214	6 18	15,855,452	11 78	5
23,806 53	8,686 94	121,483 25	26,972	4 50	18,712,291	6 49	6
1,283 60	21,370 41	117,540 12	25,624	4 59	15,179,815	7 74	7
9,115 68	5,251 54	103,771 01	24,849	4 18	13,421,541	7 73	8
23,091 11	9,000 00	95,504 52	23,855	4 00	12,709,167	7 51	9
.....	.....	52,011 27	18,642	2 79	14,262,547	3 64	10
32,607 23	4,000 00	132,994 94	14,665	9 07	16,921,383	7 85	11
10,988 84	26,650 00	79,583 26	14,004	5 68	9,004,284	8 83	12
21,809 46	6,162 56	101,918 77	4,373	23 31	6,079,702	16 76	13
\$251,615 45	\$205,202 88	\$1,743,908 96	314,344	\$5 55	\$205,994,568	\$8 46	

TABLE 42**EXPENDITURES FOR GENERAL GOVERNMENT**

Column 3 of Table 41 shows the total expenditures for general government. For the items included under this title, see description of Table 10 and the analytic tables following this table.

Percentages for governmental functions:

The percentage of the amount expended for each governmental function to the total expenditures for general government have been computed for each class and for the State. They may be determined for any county from the gross amounts given in this table.

Table 42 — Expenditures
GROSS AMOUNT AND ANALYSIS

	Total	Legislative	Administrative	Judicial	Regulative
Class I.....	\$3,850,112 18	\$187,951 38	\$470,935 34	\$320,161 29	\$35,779 53
Class II.....	2,980,127 05	126,532 42	399,500 93	228,852 88	21,917 30
Class III.....	4,765,727 70	237,587 83	430,310 97	401,021 30	32,436 09
Class IV.....	3,522,577 55	182,696 16	374,055 84	259,926 00	36,053 37
Class V.....	1,062,138 03	76,005 29	101,530 28	75,476 94	10,819 29
State.....	\$16,180,682 51	\$810,773 08	\$1,776,333 36	\$1,285,438 41	\$137,005 58

PERCENTAGES OF TOTAL EXPENDITURES

	%	%	%	%	%
Class I.....	100.00	4.88	12.24	8.31	.93
Class II.....	100.00	4.24	13.40	7.69	.74
Class III.....	100.00	4.99	9.02	8.42	.68
Class IV.....	100.00	5.19	10.62	7.38	1.03
Class V.....	100.00	7.15	9.56	7.07	1.02
State.....	100.00	5.01	10.98	7.95	0.85

COUNTY

					CLASS
1. Erie ¹	\$1,777,135 83	\$79,213 82	\$169,471 31	\$97,852 02	\$17,068 86
2. Monroe ¹	1,008,792 95	40,636 07	152,088 86	48,136 05	4,495 31
3. Westchester.....	1,064,183 40	68,101 49	149,375 17	174,173 22	14,215 36
Totals.....	\$3,850,112 18	\$187,951 38	\$470,935 34	\$320,161 29	\$35,779 53

CLASS

					CLASS
1. Onondaga.....	\$955,604 19	\$38,311 19	\$114,419 08	\$73,949 71	\$3,790 24
2. Albany.....	854,500 14	39,477 29	102,653 41	62,508 54	4,540 19
3. Oneida.....	664,141 26	24,057 87	184,258 44	43,854 14	8,686 96
4. Rensselaer ¹	505,881 46	24,686 07	98,170 00	48,540 49	4,899 91
Totals.....	\$2,980,127 05	\$126,532 42	\$399,500 93	\$228,852 88	\$21,917 30

CLASS

					CLASS
1. Orange.....	\$445,855 21	\$20,429 57	\$34,555 85	\$31,020 96	\$3,106 00
2. Chautauqua.....	180,186 42	11,565 74	15,812 46	32,919 94	3,411 00
3. Suffolk.....	312,748 59	25,203 22	55,820 27	21,145 52	2,389 17
4. Niagara.....	264,145 71	19,035 14	25,639 73	39,005 20	2,653 47
5. Ulster.....	285,127 40	17,821 92	40,871 51	38,636 89	957 26
6. St. Lawrence ¹	211,678 55	10,334 82	11,457 42	12,782 86	1,492 55
7. Schenectady.....	332,637 81	16,125 24	34,635 28	28,770 38	3,154 50
8. Dutchess.....	266,461 27	14,953 44	21,495 63	30,120 28	1,049 75
9. Nassau.....	1,047,225 07	26,695 09	62,937 68	55,221 79	1,942 85
10. Steuben.....	229,062 14	17,503 20	29,835 98	21,618 92	5,778 83
11. Jefferson.....	296,005 71	10,481 29	14,650 51	20,080 87	2,384 53
12. Broome.....	289,695 16	13,003 39	25,416 68	18,040 93	900 00
13. Oswego.....	254,552 65	11,335 99	19,210 44	16,628 73	1,375 00
14. Cayuga.....	203,185 36	12,191 99	24,288 44	20,139 45	1,050 10
15. Cattaraugus.....	147,160 65	10,907 79	13,683 09	14,888 58	791 08
Totals.....	\$4,765,727 70	\$237,587 83	\$430,310 97	\$401,021 30	\$32,436 09

¹ No report furnished. Compiled by examiners from the Comptroller's department.

² Court attendants, \$29,498.20; jurors, \$80,764.10, judicial and corrective.

for General Government

BY GOVERNMENTAL FUNCTIONS

Defensive	Protective	Educational	Corrective	Charitable	Highway maintenance	Not classified	
\$187,624 59	\$118,783 64	\$43,266 88	\$817,826 00	\$914,036 43	\$631,495 15	\$122,251 95	I
189,666 71	101,009 60	20,351 30	492,237 11	632,893 30	767,165 50	.....	II
129,720 49	137,828 71	38,927 35	697,260 59	652,688 65	1,940,670 60	67,275 12	III
92,932 81	95,045 86	32,535 12	507,372 84	691,140 04	1,220,411 50	30,408 01	IV
10,667 47	11,403 68	3,143 45	129,915 13	147,800 92	264,581 55	230,794 03	V
\$610,612 07	\$464,071 49	\$138,224 10	\$2,644,611 67	\$3,038,559 34	\$4,824,324 30	\$450,729 11	

FOR GENERAL GOVERNMENT

%	%	%	%	%	%	%	
4.87	3.08	1.12	12.24	23.74	16.41	3.18	I
6.37	3.39	68.00	16.51	21.24	25.74	.....	II
2.73	2.88	82.00	14.63	13.70	40.72	1.41	III
2.64	2.71	93.00	14.41	19.61	34.62	.....	IV
1.01	1.07	.30	12.23	13.93	24.92	21.74	V
3.77	2.87	0.85	16.35	18.78	29.81	2.78	

\$96,034 23	\$57,345 55	\$13,915 34	\$367,792 37	\$438,590 45	\$317,599 93	\$122,251 95	1
55,413 49	46,473 55	12,150 66	240,403 93	255,426 30	153,568 73	.....	2
36,176 87	14,964 54	17,200 88	209,629 70	220,019 68	160,326 49	.....	3
\$187,624 59	\$118,783 64	\$43,266 88	\$817,826 00	\$914,036 43	\$631,495 15	\$122,251 95	

\$77,087 84	\$38,928 48	\$7,819 72	\$180,179 86	\$168,390 68	\$252,727 39	.....	1
41,059 75	39,523 20	4,858 33	143,556 34	176,197 99	240,125 10	.....	2
39,186 84	15,988 14	6,649 94	107,636 58	178,499 25	155,323 10	.....	3
32,332 28	6,569 78	1,023 31	60,864 33	109,805 38	118,989 91	.....	4
\$189,666 71	\$101,009 60	\$20,351 30	\$492,237 11	\$632,893 30	\$767,165 50	.....

\$14,244 06	\$13,078 33	\$947 37	\$62,931 58	\$79,673 44	\$185,868 05	.....	1
9,558 67	10,191 71	2,421 72	32,461 07	48,914 31	12,929 80	.....	2
.....	6,863 63	2,514 56	72,726 10	52,677 46	73,408 66	.....	3
6,250 99	9,440 91	3,707 01	68,310 63	35,068 15	55,034 48	.....	4
5,377 38	8,045 40	1,698 48	28,634 32	34,620 61	108,463 63	.....	5
7,295 57	9,124 62	3,941 29	29,189 09	22,048 27	104,012 06	.....	6
18,474 07	13,992 05	3,708 01	50,531 49	70,431 79	92,815 00	.....	7
7,404 27	6,999 35	3,492 49	42,677 88	51,628 44	86,639 74	.....	8
.....	22,771 15	2,735 96	92,667 29	17,908 04	764,345 22	.....	9
5,916 46	11,822 69	1,507 80	35,083 75	28,721 98	71,272 53	.....	10
9,419 81	8,892 73	2,484 70	34,756 32	31,592 94	161,262 01	.....	11
19,275 83	4,659 19	1,904 64	32,111 28	88,007 98	77,450 74	\$8,924 50	12
8,373 68	938 40	938 40	47,042 43	34,177 39	57,735 18	\$57,735 41	13
10,962 61	6,352 65	1,278 76	28,657 78	37,455 88	60,192 49	\$615 21	14
7,167 09	5,594 30	5,646 16	39,479 58	19,761 97	29,241 01	.....	15
\$129,720 49	\$137,828 71	\$38,927 35	\$697,260 59	\$652,688 65	\$1,940,670 60	\$67,275 12	

³ All jurors, judicial and corrective.

⁴ Audits of board of supervisors not analyzed.

Table 42 — Expenditures
GROSS AMOUNT AND ANALYSIS

COUNTY	Total	Legislative	Administrative	Judicial	Regulative
CLASS					
1. Saratoga.....	\$275,224 88	\$14,656 00	\$20,730 53	\$20,733 62	\$1,521 85
2. Montgomery.....	213,016 21	12,302 47	21,947 79	12,747 01	1,128 04
3. Herkimer.....	264,745 17	9,080 43	17,818 81	10,848 24	1,300 00
4. Chemung.....	173,690 96	12,916 73	35,906 58	23,383 07	1,326 49
5. Ontario.....	199,993 77	11,366 69	17,001 56	9,955 69	1,951 58
6. Wayne.....	106,955 36	7,973 65	15,174 59	12,130 38	1,429 32
7. Clinton.....	157,214 04	6,268 97	18,196 67	7,648 43	.....
8. Washington.....	146,863 99	4,748 82	13,446 06	10,532 36	1,117 66
9. Otsego.....	184,676 10	9,004 14	17,518 25	11,551 57	1,144 00
10. Rockland.....	179,631 90	7,149 81	30,617 19	9,766 78	505 74
11. Franklin.....	171,882 96	6,352 08	11,346 55	12,069 50	402 50
12. Delaware.....	103,837 14	5,534 98	12,880 91	7,099 73	1,000 00
13. Fulton.....	163,893 38	12,903 02	16,118 69	11,162 20	2,209 80
14. Columbia.....	183,677 80	12,771 28	24,426 06	12,588 48	1,312 75
15. Allegany.....	111,828 68	5,836 71	9,278 52	10,099 91	2,938 79
16. Madison.....	137,013 09	7,902 61	18,051 74	13,514 36	3,669 01
17. Livingston.....	124,511 53	5,669 18	14,766 08	11,041 21	5,789 06
18. Genesee.....	116,792 34	4,825 83	12,742 23	14,188 16	2,505 33
19. Chenango.....	144,651 26	5,843 67	9,894 77	11,447 39	1,943 82
20. Tompkins.....	122,350 35	5,734 57	10,191 68	12,569 14	650 21
21. Warren.....	154,832 95	8,790 28	14,937 04	9,205 90	1,385 55
22. Cortland ²	85,293 69	5,063 64	11,063 54	5,642 87	821 87
Totals.....	\$3,522,577 55	\$182,696 16	\$374,055 84	\$259,926 00	\$36,053 37
CLASS					
1. Sullivan.....	\$111,022 58	\$12,525 04	\$16,150 46	\$13,110 54	\$900 00
2. Essex ³	121,675 78	6,986 58	4,297 30	3,300 00	1,264 67
3. Orleans.....	138,735 46	7,004 34	14,007 19	11,849 88	3,771 69
4. Wyoming ¹	71,319 21	.....	.....	.....	.....
5. Greene.....	120,488 50	14,618 62	9,725 81	12,547 30	1,200 00
6. Seneca ²	72,589 14	.....	.....	.....	.....
7. Tioga.....	79,176 04	4,172 05	10,101 16	3,785 80	799 92
8. Lewis.....	75,209 02	6,588 40	8,368 08	7,987 73	1,002 47
9. Schoharie.....	51,311 09	7,933 25	6,756 26	8,136 03	846 29
10. Yates ³	39,681 87	.....	.....	.....	.....
11. Putnam.....	79,171 19	6,303 69	9,054 79	5,320 91	.....
12. Schuyler ³	33,092 76	2,738 12	6,675 52	6,338 25	584 25
13. Hamilton.....	68,665 39	7,135 20	16,393 71	3,100 50	450 00
Totals.....	\$1,062,138 03	\$76,005 29	\$101,530 28	\$75,476 94	\$10,819 29

¹ Tax expenses and contributions of Table 41 included by treasurer as a part of the expenses for general government.

² Discrepancy in report used in prior tables and later report from which this classification is made.

³ No report furnished. Analysis as shown by Comptroller's Department.

for General Government — concluded

BY GOVERNMENTAL FUNCTIONS — concluded

Defensive	Protective	Educational	Corrective	Charitable	Highway maintenance	Not classified	
IV							
\$8,993 45	\$5,446 44	\$2,027 68	\$38,193 03	\$31,035 32	\$131,886 36		1
10,085 17	3,216 50	3,736 00	33,569 04	47,269 72	67,014 47		2
5,471 60	7,398 00	2,932 11	40,873 56	44,926 21	124,096 21		3
9,321 64	3,342 86	4 95	18,141 22	27,400 50	41,946 92		4
9,093 32	10,731 52	1,349 80	25,290 78	65,547 30	47,705 53		5
	5,125 26	29 70	18,072 98	19,165 04	26,958 96	\$895 48	6
	3,377 32	1,325 82	24,949 95	30,052 95	65,393 93		7
7,104 61	7,090 78	1,412 68	32,177 13	37,772 48	31,461 41		8
5,604 52	2,792 52	1,606 40	15,307 27	41,577 78	78,569 65		9
	1,617 53	33 50	26,858 98	30,377 85	72,704 52		10
3,324 8.	1,264 12	5,895 37	22,891 17	21,433 37	86,903 44		11
6,382 20	8,275 51	1,589 15	13,051 15	18,435 59	23,810 85	\$5,777 07	12
10,202 69	3,002 22	1,442 15	18,274 68	26,251 28	62,326 65		13
5,829 05	5,192 37	456 78	37,832 07	36,250 83	47,018 13		14
	4,361 11	3,693 26	13,102 05	30,939 50	31,578 80		15
	6,320 22	1,930 97	12,751 64	32,239 25	16,897 83	\$23,735 46	16
175 00	6,327 53	476 35	17,858 07	35,380 87	27,028 18		17
	1,537 45	31 98	29,181 97	22,888 93	28,890 46		18
	223 25	65 25	14,114 06	28,078 74	73,040 31		19
	3,084 31	694 55	11,839 79	22,777 49	54,808 61		20
11,344 70	4,155 12	645 08	26,951 70	30,859 96	46,557 62		21
	1,163 89	1,155 59	16,090 55	10,479 08	33,812 66		22
\$92,932 81	\$95,045 86	\$32,535 12	\$507,372 84	\$691,140 04	\$1,220,411 50	\$30,408 01	
V							
	\$2,866 96	\$258 67	\$13,221 65	\$18,367 12	\$33,622 14		1
			27,810 36	12,436 43	30,296 76	\$35,283 68	2
\$5,603 83	3,353 49	20 76	19,347 13	27,402 61	46,364 54	\$10 00	3
						\$71,319 21	4
5,063 64	36 00		13,095 58	21,582 17	31,588 72	\$11,030 66	5
						\$72,589 14	6
	770 17	34 00	15,832 09	20,132 41	23,548 44		7
	359 35	464 90	8,485 96	17,148 27	24,803 86		8
	128 50	923 75	8,550 68	7,236 37	10,799 96		9
						\$39,681 87	10
	2,115 20	34 00	13,518 21	18,874 41	23,949 98		11
	1,258 96	640 69	4,746 19	3,212 13	6,898 65		12
	515 05	766 68	5,307 28	1,409 00	32,708 50	\$879 47	13
\$10,667 47	\$11,403 68	\$3,143 45	\$129,915 13	\$147,800 92	\$264,581 55	\$230,794 03	

⁴ Unclassified audits.

⁵ No report furnished. Total and analysis for preceding tables compiled by examiners from the Comptroller's department.

⁶ Error in footing of report.

TABLE 43

EXPENDITURES FOR BOARDS OF SUPERVISORS AND COUNTY PUBLICATIONS

The expenses entered in this table are from the amounts reported by county treasurers in their annual reports. Special investigation has been made with regard to the expenditures for boards of supervisors, and the results are given in detail in Tables 7 and 8. In some of the counties discrepancies will be found in the amounts entered as expended for these purposes. These discrepancies are due to imperfections in the annual reports of the county treasurers.

County publications:

The statutes require the publication by the county in pamphlet form of the proceedings of its board of supervisors, and the publication by advertisement of an abstract of the accounts audited by town boards and boards of supervisors, legislative acts of the board of supervisors and local laws of the State legislature.

Special statutes require other publications in specific counties.

This title does not include publications for specific officers in the performance of their duties, *e. g.*, notices of terms of court, advertisements of tax sales, etc., but only the general publications of the county.

Table 43 — Legislative
BOARDS OF SUPERVISORS AND COUNTY PUBLICATIONS

	Total	BOARDS OF SUPERVISORS			County publications
		Compensation	Expenses	Total	
Class I.....	\$187,951 38	\$123,401 63	\$36,388 24	\$159,789 87	\$28,161 51
Class II.....	126,532 42	73,004 37	33,954 69	106,959 06	19,573 36
Class III.....	237,587 83	148,464 45	59,795 83	208,260 28	29,327 55
Class IV.....	182,696 16	107,390 27	48,748 80	156,139 07	26,557 09
Class V.....	76,005 29	39,303 89	20,023 93	59,327 88	16,677 41
State.....	\$810,773 08	\$491,564 61	\$198,911 55	\$690,476 16	\$120,296 92
CLASS I					
1. Erie.....	\$79,213 82	\$58,217 72	\$9,898 93	\$68,116 65	\$11,097 17
2. Monroe.....	40,636 07	23,515 26	12,710 62	36,225 88	4,410 19
3. Westchester.....	68,101 49	41,668 65	13,778 69	55,447 34	12,654 15
Totals.....	\$187,951 38	\$123,401 63	\$36,388 24	\$159,789 87	\$28,161 51
Averages.....	62,650 46	41,133 88	12,129 41	53,263 29	9,387 17
CLASS II					
1. Onondaga.....	\$38,311 19	\$22,867 24	\$14,868 85	\$37,736 09	\$575 10
2. Albany.....	39,477 29	21,217 79	7,445 80	28,663 59	10,813 70
3. Oneida.....	24,057 87	16,421 91	5,592 71	22,014 62	2,043 25
4. Rensselaer.....	24,686 07	12,497 43	6,047 33	18,544 76	6,141 31
Totals.....	\$126,532 42	\$73,004 37	\$33,954 69	\$106,959 06	\$19,573 36
Averages.....	31,633 11	18,251 09	8,488 67	26,739 77	4,893 34
CLASS III					
1. Orange.....	\$20,429 57	\$11,229 03	\$7,014 82	\$18,243 85	\$2,185 72
2. Chautauqua.....	11,565 74	4,646 40	4,566 40	9,212 80	2,352 94
3. Suffolk.....	25,203 22	15,718 31	7,285 40	23,003 71	2,199 51
4. Niagara.....	19,035 14	12,563 27	4,536 73	17,100 00	1,935 14
5. Ulster.....	17,821 92	10,081 19	5,557 13	15,638 32	2,183 60
6. St. Lawrence.....	10,334 82	8,006 78	1,524 45	9,531 23	803 59
7. Schenectady.....	16,125 24	9,316 69	4,755 61	14,072 30	2,052 94
8. Dutchess.....	14,953 44	7,354 72	3,832 03	11,186 75	3,766 69
9. Nassau.....	26,695 09	17,434 61	6,725 97	24,160 58	2,534 51
10. Steuben.....	17,503 20	10,929 21	3,630 29	14,559 50	2,943 70
11. Jefferson.....	10,481 29	6,115 22	2,780 89	8,896 11	1,585 18
12. Broome.....	13,003 39	9,198 09	2,143 20	11,341 29	1,662 10
13. Oswego.....	11,335 99	9,715 54	1,620 45	11,335 99	.....
14. Cayuga.....	12,191 99	8,242 44	2,027 15	10,269 59	1,922 40
15. Cattaraugus.....	10,907 79	7,912 97	1,795 29	9,708 26	1,199 53
Totals.....	\$237,587 83	\$148,464 45	\$59,795 83	\$208,260 28	\$29,327 55
Averages.....	15,839 19	9,897 63	3,986 39	13,884 02	1,955 17

Table 43 — Legislative

BOARDS OF SUPERVISORS AND COUNTY PUBLICATIONS — *concluded*

	Total	BOARDS OF SUPERVISORS			County publications
		Compensation	Expenses	Total	
CLASS IV					
1. Saratoga.....	\$14,656 60	\$7,646 17	\$4,926 18	\$12,572 35	\$2,084 25
2. Montgomery.....	12,302 47	9,083 32	1,707 08	10,790 40	1,512 07
3. Herkimer.....	9,080 43	5,126 60	2,644 16	7,770 76	1,309 67
4. Chemung.....	12,916 73	8,208 39	2,746 92	10,955 31	1,961 42
5. Ontario.....	11,366 69	5,996 22	3,290 90	9,287 12	2,079 57
6. Wayne.....	7,973 65	3,858 33	2,044 23	5,902 56	2,071 09
7. Clinton.....	6,268 97	2,997 86	2,646 33	5,644 19	624 78
8. Washington.....	4,748 82	2,590 68	1,075 67	3,666 35	1,082 47
9. Otsego.....	9,004 14	5,615 23	2,588 91	8,204 14	800 00
10. Rockland.....	7,149 81	4,564 57	2,073 60	6,638 17	511 64
11. Franklin.....	6,352 08	3,105 33	2,531 11	5,636 44	715 64
12. Delaware.....	5,534 98	3,837 33	987 85	4,825 18	709 80
13. Fulton.....	12,903 02	8,955 89	2,887 00	11,842 89	1,060 13
14. Columbia.....	12,771 28	7,483 90	3,715 78	11,199 68	1,571 60
15. Allegany.....	5,836 71	3,119 78	1,940 63	5,060 41	776 30
16. Madison.....	7,902 61	4,846 75	1,878 80	6,725 55	1,177 06
17. Livingston.....	5,669 18	3,137 37	1,455 59	4,592 96	1,076 22
18. Genesee.....	4,825 83	2,728 16	1,535 93	4,264 09	561 74
19. Chenango.....	5,843 67	3,934 08	1,138 48	5,072 56	771 11
20. Tompkins.....	5,734 57	3,522 38	1,379 04	4,901 42	833 15
21. Warren.....	8,790 28	3,585 50	2,786 35	6,371 85	2,418 43
22. Cortland.....	5,063 64	3,446 43	768 26	4,214 69	848 95
Totals.....	\$182,696 16	\$107,390 27	\$48,748 80	\$156,139 07	\$26,557 09
Averages.....	8,308 37	4,881 37	2,215 85	7,097 23	1,207 14
CLASS V					
1. Sullivan.....	\$12,525 04	\$5,536 04	\$5,599 01	\$11,135 05	\$1,389 99
2. Essex.....	6,986 58	3,042 88	2,588 07	5,630 95	1,355 63
3. Orleans.....	7,004 34	4,136 33	1,997 34	6,133 67	870 67
4. Wyoming.....	.....	.....	.....	.....	.....
5. Greene.....	14,618 62	4,616 03	1,000 00	5,616 03	9,002 59
6. Seneca.....	.....	.....	.....	.....	.....
7. Tioga.....	4,172 05	2,877 86	908 20	3,786 06	385 99
8. Lewis.....	6,588 40	3,945 53	1,185 40	5,130 93	1,457 47
9. Schoharie.....	7,933 25	4,983 18	1,909 82	6,893 00	1,040 25
10. Yates.....	.....	.....	.....	.....	.....
11. Putnam.....	6,303 69	4,393 68	1,352 88	5,746 56	557 13
12. Schuyler.....	2,738 12	1,487 60	807 83	2,295 43	442 69
13. Hamilton.....	7,135 20	4,284 76	2,675 44	6,960 20	175 00
Totals.....	\$76,005 29	\$39,303 89	\$20,023 99	\$59,327 88	\$16,677 41
Averages.....	7,600 53	3,023 37	1,540 31	4,563 68	1,667 74

TABLE 44**ADMINISTRATIVE EXPENSES**

This table is intended to show under general headings the expenses of the county for administrative purposes, as given in detail by Tables 45 to 48.

Table 44 — Administrative

	Total	Elections	Adminis- trative officers	Maintenance of adminis- trative buildings	Adminis- trative interest
Class I.....	\$170,935 34	\$145,472 14	\$119,522 51	\$160,671 58	\$45,269 11
Class II.....	399,500 93	134,896 43	68,136 47	132,829 48	63,638 55
Class III.....	430,310 97	158,551 87	125,723 64	107,021 14	39,014 32
Class IV.....	374,055 84	172,322 53	85,733 09	91,322 49	24,677 73
Class V.....	101,530 28	45,256 18	22,320 51	22,291 40	11,662 19
State.....	\$1,776,333 36	\$656,499 15	\$421,436 22	\$514,136 09	\$184,261 90
COUNTY					
CLASS I					
1. Erie.....	\$169,471 31	\$72,193 63	\$57,274 96	\$40,002 72	.....
2. Monroe.....	152,088 86	39,207 95	32,061 60	80,819 31	.....
3. Westchester.....	149,375 17	34,070 56	30,185 95	39,849 55	\$45,269 11
Totals.....	\$470,935 34	\$145,472 14	\$119,522 51	\$160,671 58	\$45,269 11
Averages.....	156,978 44	48,490 74	39,840 83	53,557 19	45,269 11
CLASS II					
1. Onondaga.....	\$114,419 08	\$29,740 94	\$19,368 85	\$59,984 92	\$5,324 37
2. Albany.....	102,653 41	35,067 29	19,528 82	18,607 61	29,449 69
3. Oneida.....	84,258 44	22,601 50	16,916 25	26,905 03	17,835 66
4. Rensselaer.....	98,170 00	47,486 70	12,322 55	27,331 92	11,028 83
Totals.....	\$399,500 93	\$134,896 43	\$68,136 47	\$132,829 48	\$63,638 55
Averages.....	99,875 23	33,724 10	17,034 12	33,207 37	15,909 64
CLASS III					
1. Orange.....	\$34,555 85	\$13,635 03	\$7,463 75	\$7,322 36	\$6,134 71
2. Chautauqua.....	15,812 46	7,712 40	4,820 73	3,279 33	.....
3. Suffolk.....	55,820 27	15,709 17	14,699 86	23,688 74	1,722 50
4. Niagara.....	25,639 73	11,117 79	6,970 22	7,551 72	.....
5. Ulster.....	40,871 51	12,689 85	12,144 37	4,284 79	11,752 50
6. St. Lawrence.....	11,457 42	5,167 98	4,397 36	1,892 08	.....
7. Schenectady.....	34,635 28	10,563 40	12,710 75	4,386 13	6,975 00
8. Dutchess.....	21,495 63	10,687 89	6,236 34	4,366 03	205 37
9. Nassau.....	62,937 68	20,067 54	24,852 60	13,406 93	4,610 61
10. Steuben.....	29,835 98	14,824 89	7,738 18	7,272 91	.....
11. Jefferson.....	14,650 51	9,191 73	1,636 74	3,822 04	.....
12. Broome.....	25,416 68	8,354 63	5,733 57	10,901 18	427 30
13. Oswego.....	19,210 44	2,425 00	7,190 87	3,741 44	5,853 13
14. Cayuga.....	24,288 44	9,823 18	7,370 89	6,448 66	645 71
15. Cattaraugus.....	13,683 09	6,581 39	1,757 41	4,656 80	687 49
Totals.....	\$430,310 97	\$158,551 87	\$125,723 64	\$107,021 14	\$39,014 32
Averages.....	28,687 40	10,570 12	8,381 57	7,134 74	3,901 43

Table 44 — Administrative — concluded

COUNTY	Total	Elections	Administrative officers	Maintenance of administrative buildings	Administrative interest
CLASS IV					
1. Saratoga.....	\$20,730 53	\$10,463 10	\$6,897 68	\$2,934 40	\$435 35
2. Montgomery.....	21,947 79	8,735 38	7,815 53	2,797 93	2,598 95
3. Herkimer.....	17,818 81	6,376 51	6,738 94	4,703 36	.....
4. Chemung.....	35,906 58	12,044 37	8,688 53	15,173 68	.....
5. Ontario.....	17,001 56	7,993 95	5,290 65	3,482 25	234 71
6. Wayne.....	15,174 59	8,397 47	4,127 53	2,630 42	19 17
7. Clinton.....	18,196 67	7,455 88	3,840 74	6,835 10	64 95
8. Washington.....	13,446 06	8,361 35	1,763 91	3,249 60	71 20
9. Otsego.....	17,518 25	8,509 15	3,412 07	5,381 38	215 65
10. Rockland.....	30,617 19	5,728 76	7,179 22	2,890 47	14,818 74
11. Franklin.....	11,346 55	4,556 32	3,389 46	3,400 77	.....
12. Delaware.....	12,880 91	6,576 92	1,472 85	4,831 14	.....
13. Fulton.....	16,118 69	8,715 07	3,323 16	4,080 46	.....
14. Columbia.....	24,426 06	9,630 57	5,969 26	4,402 73	4,423 50
15. Allegany.....	9,278 52	6,556 33	1,259 50	1,462 69	.....
16. Madison.....	18,051 74	11,422 20	1,677 51	4,852 03	100 00
17. Livingston.....	14,766 08	9,119 88	2,978 26	2,667 94	.....
18. Genesee.....	12,742 23	4,400 94	2,195 88	6,145 41	.....
19. Chenango.....	9,894 77	6,914 77	1,870 74	1,109 26	.....
20. Tompkins.....	10,191 68	5,452 80	1,379 07	3,359 81	.....
21. Warren.....	14,937 04	8,621 55	3,071 49	2,319 66	924 34
22. Cortland.....	11,063 54	6,289 26	1,391 11	2,612 00	771 17
Totals.....	\$374,055 84	\$172,322 53	\$85,733 09	\$91,322 49	\$24,677 73
Averages.....	17,002 54	7,832 84	3,896 96	4,151 02	2,056 47
CLASS V					
1. Sullivan.....	\$16,150 46	\$8,608 00	\$3,040 09	\$4,502 37	.....
2. Essex.....	4,297 30	994 51	2,628 28	674 51	.....
3. Orleans.....	14,007 19	5,787 20	4,854 96	3,073 37	\$291 66
4. Wyoming.....	.....	.....	.....	.....	.....
5. Greene.....	9,725 81	4,515 51	2,757 93	2,452 37	.....
6. Seneca.....	.....	.....	.....	.....	.....
7. Tioga.....	10,101 16	5,606 67	1,521 31	2,973 18	.....
8. Lewis.....	8,368 08	4,988 56	1,465 93	1,913 59	.....
9. Schoharie.....	6,756 26	4,151 35	1,124 06	1,297 40	183 45
10. Yates.....	.....	.....	.....	.....	.....
11. Putnam.....	9,054 79	5,337 65	2,152 45	1,564 69	.....
12. Schuyler.....	6,675 52	2,721 17	941 20	3,013 15	.....
13. Hamilton.....	16,393 71	2,545 56	1,834 30	826 77	11,187 08
Totals.....	\$101,530 28	\$45,256 18	\$22,320 51	\$22,291 40	\$11,662 19
Averages.....	10,153 02	4,525 61	2,232 05	2,229 14	3,887 39

TABLE 45
EXPENSES FOR ELECTIONS

Defects of reports of county treasurers:

The reports of county treasurers in regard to election expenses are very unsatisfactory.

In some counties the bills for the election expenses are audited by the commissioners of election and illegally paid by the county treasurer upon such audit. Even where these bills are properly audited by the board of supervisors, the claims presented often fail to distinguish between the different classes of expenses for this purpose, and as a consequence, the orders drawn by the clerk of the board of supervisors on the county treasurer are indefinite and inaccurate.

The difficulty may be partly due to the recent changes by the legislature in the Election Law. It will be noted that for practically 15 per cent of the amount paid for these expenses the county treasurer has made no attempt at classification. The amount paid for the offices of commissioners of election is practically accurate. The division between the cost of elections and the primary elections is not accurate.

Table 45 — Expenses of Elections

	Total	Commission- ers of election	Elections	Primary elections	Not classified
Class I.....	\$145,472 14	\$59,110 01	\$41,917 18	\$6,126 15	\$38,318 80
Class II.....	134,896 43	37,502 16	52,091 08	30,886 29	14,416 90
Class III.....	158,551 87	55,184 06	84,445 39	8,371 01	10,551 41
Class IV.....	172,322 53	63,944 29	61,494 55	16,473 32	30,410 37
Class V.....	45,256 18	16,638 40	22,764 37	2,932 01	2,921 40
State.....	\$656,499 15	\$232,378 92	\$262,712 57	\$64,788 78	\$96,618 88
COUNTY					
CLASS I					
1. Erie.....	\$72,193 63	\$33,874 83	.....	.....	\$38,318 80
2. Monroe.....	39,207 95	13,596 28	\$21,251 72	\$4,359 95	.....
3. Westchester.....	34,070 56	11,638 90	20,665 46	1,766 20	.....
Total.....	\$145,472 14	\$59,110 01	\$41,917 18	\$6,126 15	\$38,318 80
Averages.....	48,490 74	19,703 33	13,972 39	2,042 05	38,318 80
CLASS II					
1. Onondaga.....	\$29,740 94	\$5,766 80	.....	\$23,974 14	.....
2. Albany.....	35,067 29	12,378 57	\$15,776 57	6,912 15	.....
3. Oneida.....	22,601 50	8,184 60	.....	.....	\$14,416 90
4. Rensselaer.....	47,486 70	11,172 19	36,314 51	.....	.....
Totals.....	\$134,896 43	\$37,502 16	\$52,091 08	\$30,886 29	\$14,416 90
Averages.....	33,724 10	9,375 54	26,045 54	15,443 14	14,416 90
CLASS III					
1. Orange.....	\$13,635 03	\$4,007 33	\$7,660 70	\$1,967 00	.....
2. Chautauqua.....	7,712 40	2,710 60	5,001 80	.....	.....
3. Suffolk.....	15,709 17	6,609 71	5,657 51	3,441 95	.....
4. Niagara.....	11,117 79	5,229 73	5,323 66	564 40	.....
5. Ulster.....	12,689 85	3,313 53	7,955 51	1,420 81	.....
6. St. Lawrence.....	5,167 98	2,587 02	2,179 11	401 85	.....
7. Schenectady.....	10,563 40	5,392 60	5,170 80	.....	.....
8. Dutchess.....	10,687 89	3,087 98	7,599 91	.....	.....
9. Nassau.....	20,067 54	4,901 59	15,165 95	.....	.....
10. Steuben.....	14,824 89	4,273 48	.....	.....	\$10,551 41
11. Jefferson.....	9,191 73	3,503 27	5,688 46	.....	.....
12. Broome.....	8,354 63	2,220 00	6,134 63	.....	.....
13. Oswego.....	2,425 00	1,850 00	.....	575 00	.....
14. Cayuga.....	9,823 18	2,700 00	7,123 18	.....	.....
15. Cattaraugus.....	6,581 39	2,797 22	3,784 17	.....	.....
Totals.....	\$158,551 87	\$55,184 06	\$84,445 39	\$8,371 01	\$10,551 41
Averages.....	10,570 12	3,678 93	6,495 80	1,395 16	10,551 41

Table 45 — Expenses of Elections — *concluded*

COUNTY	Total	Commissioners of election	Elections	Primary elections	Not classified
CLASS IV					
1. Saratoga.....	\$10,463 10	\$4,217 69	\$6,245 41		
2. Montgomery.....	8,735 38	2,672 73			\$6,062 65
3. Herkimer.....	6,376 51	3,230 96	3,145 55		
4. Chemung.....	12,044 37	4,109 56	6,048 63	\$1,886 18	
5. Ontario.....	7,993 95	2,639 47			5,354 48
6. Wayne.....	8,397 47	2,984 02	5,413 45		
7. Clinton.....	7,455 88	6,971 38	484 50		
8. Washington.....	8,361 35	2,671 51			5,689 84
9. Otsego.....	8,509 15	2,370 27	4,914 73	1,224 15	
10. Rockland.....	5,728 76	1,995 60	3,733 16		
11. Franklin.....	4,556 32	2,213 36	2,029 46	313 50	
12. Delaware.....	6,576 92	1,600 00		4,976 92	
13. Fulton.....	8,715 07	4,946 85			3,768 22
14. Columbia.....	9,630 57	2,577 76	7,052 81		
15. Allegany.....	6,556 33	2,736 98	2,986 99	832 36	
16. Madison.....	11,422 20	2,910 80	5,054 79	3,456 61	
17. Livingston.....	9,119 88	3,803 68			5,316 20
18. Genesee.....	4,400 94	1,533 80	2,511 59	355 55	
19. Chenango.....	6,914 77	2,565 41	4,349 36		
20. Tompkins.....	5,452 80	1,233 82			4,218 98
21. Warren.....	8,621 55	2,150 17	4,570 38	1,901 00	
22. Cortland.....	6,289 26	1,808 47	2,953 74	1,527 05	
Totals.....	\$172,322 53	\$63,944 29	\$61,494 55	\$16,473 32	\$30,410 37
Averages.....	7,832 84	2,906 56	4,099 63	1,830 37	5,068 39
CLASS V					
1. Sullivan.....	\$8,608 00	\$1,756 87	\$5,815 20	\$1,035 93	
2. Essex.....	994 51	994 51			
3. Orleans.....	5,787 20	1,614 28	4,172 92		
4. Wyoming.....					
5. Greene.....	4,515 51	3,310 00	1,205 51		
6. Seneca.....					
7. Tioga.....	5,606 67	1,987 29	2,363 58	1,255 80	
8. Lewis.....	4,988 56	1,209 14	3,779 42		
9. Schoharie.....	4,151 35	1,498 80	2,652 55		
10. Yates.....					
11. Putnam.....	5,337 65	2,416 25			\$2,921 40
12. Schuyler.....	2,721 17	966 26	1,114 63	640 28	
13. Hamilton.....	2,545 56	885 00	1,660 56		
Total.....	\$45,256 18	\$16,638 40	\$22,764 37	\$2,932 01	\$2,921 40
Averages.....	4,525 61	1,663 84	2,845 54	977 33	2,921 40

TABLE 46

EXPENSES FOR GENERAL OFFICES

This table, as with all tables relating to officers, includes —

- (a) The salary of the officer in charge;
- (b) Premium on his official bond, if any;
- (c) Clerks and assistants authorized by the board of supervisors or by law;
- (d) Compensation of persons employed by him in cases of emergency without prior authority by the board of supervisors;
- (e) Traveling expenses for such officer and his employees;
- (f) Postage, stationery, printing of blanks and other incidental expenses of the office;
- (g) Expenses for telephone rentals, telephone and telegraph tolls and messenger service;
- (h) Expenditures for desks, chairs, rugs, curtains and other furniture and fixtures for his office;
- (i) And any other purely office expense incurred by him.

The intent is to show the expenditures for which this particular officer is primarily responsible.

Table 46 — Expenses

	Total	County attorney
Class I.....	\$119,522 51	\$14,311 28
Class II.....	68,136 47	11,369 07
Class III.....	125,723 64	21,599 52
Class IV.....	85,733 09	9,701 46
Class V.....	22,320 51	1,448 64
State.....	\$421,436 22	\$58,429 97

COUNTY	CLASS	
1. Erie.....	\$57,274 96	\$6,711 30
2. Monroe.....	32,061 60	3,993 86
3. Westchester.....	30,185 95	3,606 12
Totals.....	\$119,522 51	\$14,311 28
Averages.....	39,840 83	4,770 42

COUNTY	CLASS	
1. Onondaga.....	\$19,368 85	\$3,709 78
2. Albany.....	19,528 82	3,702 25
3. Oneida.....	16,916 25	1,409 13
4. Rensselaer.....	12,322 55	2,547 91
Totals.....	\$68,136 47	\$11,369 07
Averages.....	14,534 12	2,842 26

COUNTY	CLASS	
1. Orange.....	\$7,463 75	\$1,725 15
2. Chautauqua.....	4,820 73	.....
3. Suffolk.....	14,699 86	2,627 98
4. Niagara.....	6,970 22	1,244 73
5. Ulster.....	12,144 37	6,547 44
6. St. Lawrence.....	4,397 36	500 00
7. Schenectady.....	12,710 75	2,236 67
8. Dutchess.....	6,236 34	.....
9. Nassau.....	24,852 60	3,060 02
10. Steuben.....	7,738 18	950 00
11. Jefferson.....	1,636 74	.....
12. Broome.....	5,733 57	658 88
13. Oswego.....	7,190 87	1,200 00
14. Cayuga.....	7,370 89	848 65
15. Cattaraugus.....	1,757 41	.....
Totals.....	\$125,723 64	\$21,599 52
Averages.....	8,381 57	1,963 60

for General Officers

County auditor	County comptroller	County treasurer	Purchasing agent	Superintendent of building	Not classified	
\$13,994 88		\$80,813 73	\$4,951 02	\$5,451 60		I
	\$5,413 85	43,092 57	5,346 92	2,914 06		II
1,618 96	9,079 43	88,112 30	2,984 50	1,500 80	\$828 13	III
1,945 94		70,807 21	2,478 48	800 00		IV
		20,871 87				V
\$17,559 78	\$14,493 28	\$303,697 68	\$15,760 92	\$10,666 46	\$828 13	State
I						
\$10,454 90		\$40,108 76				1
		18,182 98	\$4,951 02	\$4,933 74		2
3,539 98		22,521 99		517 86		3
\$13,994 88		\$80,813 73	\$4,951 02	\$5,451 60		
6,997 44		26,937 91	4,951 02	2,725 80		
II						
		\$10,312 15	\$5,346 92			1
		15,826 57				2
	\$5,413 85	7,179 21		\$2,914 06		3
		9,774 64				4
	\$5,413 85	\$43,092 57	\$5,346 92	\$2,914 06		
	5,413 85	10,773 14	5,346 92	2,914 06		
III						
		\$5,738 60				1
		4,820 73				2
		12,071 88				3
		5,725 49				4
		5,596 93				5
		3,897 36				6
\$1,618 96		6,295 04	\$1,359 28	\$1,200 80		7
		6,236 34				8
	\$9,079 43	12,713 15				9
		4,334 83	1,625 22		\$828 13	10
		1,636 74				11
		5,074 69				12
		5,990 87				13
		6,222 24		300 00		14
		1,757 41				15
\$1,618 96	\$9,079 43	\$88,112 30	\$2,984 50	\$1,500 80	\$828 13	
1,618 96	9,079 43	5,874 82	1,492 25	750 40	828 13	

Table 46 — Expenses

	Total	County attorney
		CLASS
1. Saratoga.....	\$6,897 68	\$504 02
2. Montgomery.....	7,815 53	550 38
3. Herkimer.....	6,738 94	948 86
4. Chemung.....	8,688 53	2,151 86
5. Ontario.....	5,290 65	774 06
6. Wayne.....	4,127 53	
7. Clinton.....	3,840 74	746 28
8. Washington.....	1,763 91	
9. Otsego.....	3,412 07	
10. Rockland.....	7,179 22	1,630 32
11. Franklin.....	3,389 46	
12. Delaware.....	1,472 85	
13. Fulton.....	3,323 16	
14. Columbia.....	5,969 26	
15. Allegany.....	1,259 50	
16. Madison.....	1,677 51	773 10
17. Livingston.....	2,978 26	
18. Genesee.....	2,195 88	
19. Chenango.....	1,870 74	
20. Tompkins.....	1,379 07	
21. Warren.....	3,071 49	1,392 58
22. Cortland.....	1,391 11	230 00
Totals.....	\$85,733 09	\$9,701 46
Averages.....	3,896 98	970 14
		CLASS
1. Sullivan.....	\$3,040 09	\$146 00
2. Essex.....	2,628 28	1,000 00
3. Orleans.....	4,854 96	302 64
4. Wyoming.....		
5. Greene.....	2,757 93	
6. Seneca.....		
7. Tioga.....	1,521 31	
8. Lewis.....	1,465 93	
9. Schoharie.....	1,124 06	
10. Yates.....		
11. Putnam.....	2,152 45	
12. Schuyler.....	941 20	
13. Hamilton.....	1,834 30	
Totals.....	\$22,320 51	\$1,448 64
Averages.....	2,232 05	482 88

for General Officers

County auditor	County comptroller	County treasurer	Purchasing agent	Superintendent of buildings	Not classified	
IV						
		\$6,393 66				1
		7,265 15				2
\$1,945 94		1,565 66	\$2,278 48			3
		6,536 67				4
		4,516 59				5
		4,127 53				6
		2,894 46	200 00			7
		1,763 91				8
		2,712 07		\$700 00		9
		5,548 90				10
		3,389 46				11
		1,472 85				12
		3,323 16				13
		5,869 26		100 00		14
		1,259 50				15
		904 41				16
		2,978 26				17
		2,195 88				18
		1,870 74				19
		1,379 07				20
		1,678 91				21
		1,161 11				22
\$1,945 94		\$70,807 21	\$2,478 48	\$800 00		
1,945 54		3,218 51	1,239 24	400 00		
V						
		\$2,894 09				1
		1,628 28				2
		4,552 32				3
		2,757 93				4
						5
		1,521 31				7
		1,465 93				8
		1,124 06				9
						10
		2,152 45				11
		941 20				12
		1,834 30				13
		\$20,871 87				
		2,087 18				

TABLE 47

MAINTENANCE OF ADMINISTRATIVE BUILDINGS

Practically all counties have court houses. Many of the counties have a separate building known as the county clerk's building. A few counties have still other office buildings. Rentals of administrative office buildings are included under this title.

Buildings excluded:

This title does not include the cost of maintaining jails, almshouses, tuberculosis hospitals, etc., which are entered as a part of the expenses for correction, charities, etc.

Items included:

The items included in the maintenance of buildings are as follows:

- (a) Expenditures for janitors and other employees in the care of the building;
- (b) Expenditures for elevator-man, fireman, etc., where employed;
- (c) Brooms, disinfectants and other janitor's supplies;
- (d) Furnishings for halls, assembly rooms, court rooms, and other rooms for the general use of all occupants of the building;
(The furnishings for specific offices within the building are included under the title of the Specific Officer — see description of Table 46.)
- (e) The expenditures for repairs to the building, its heating, plumbing or lighting systems, care of lawns, etc., where such expenses do not increase the capacity of the building; where the expenses increase the capacity of the building, the amounts are considered as a cost of construction.
- (f) Insurance on the building and its contents;
- (g) Expenditures for lighting;
- (h) Expenditures for heating;
- (i) Expenditures for water rent;
- (j) Expenditures for power.

Table 47 — Expenses of Maintenance of Administrative Buildings

	Total	Court house	County clerk's building	Not classified
Class I.....	\$160,671 58	\$120,671 58		\$40,000 00
Class II.....	132,829 48	123,813 69	\$9,015 79	
Class III.....	107,021 14	81,556 32	22,735 00	2,729 82
Class IV.....	91,322 49	55,552 74	20,596 07	15,173 68
Class V.....	22,291 40	19,156 76	2,460 13	674 51
State.....	\$514,136 09	\$400,751 09	\$54,806 99	\$58,578 01
COUNTY				
CLASS I				
1. Erie.....	\$40,002 72	\$2 72		\$40,000 00
2. Monroe.....	80,819 31	80,819 31		
3. Westchester.....	39,840 55	39,840 55		
Totals.....	\$160,671 58	\$120,671 58		\$40,000 00
Averages.....	53,557 19	40,223 52		40,000 00
CLASS II				
1. Onondaga.....	\$59,984 92	³ \$58,923 51	⁴ \$1,061 41	
2. Albany.....	18,607 61	10,653 23	7,954 38	
3. Oneida.....	26,905 03	26,905 03		
4. Rensselaer.....	27,331 92	27,331 92		
Total.....	\$132,829 48	\$123,813 69	\$9,015 79	
Averages.....	33,207 37	30,953 42	4,507 89	
CLASS III				
1. Orange.....	\$7,322 36	\$4,919 04	\$1,914 94	\$488 38
2. Chautauqua.....	3,279 33	3,279 33		
3. Suffolk.....	23,688 74	13,068 78	10,619 96	
4. Niagara.....	7,551 72	7,436 52	115 20	
5. Ulster.....	4,284 79	2,790 83	1,493 96	
6. St. Lawrence.....	1,892 08	1,472 95	419 13	
7. Schenectady.....	4,386 13	4,303 63	82 50	
8. Dutchess.....	4,366 03	4,366 03		
9. Nassau.....	13,406 93	13,406 93		
10. Steuben.....	7,272 01	¹ 2,548 32	² 4,724 59	
11. Jefferson.....	3,822 04	3,822 04		
12. Broome.....	10,901 18	10,901 18		
13. Oswego.....	3,741 44	600 00	990 00	⁵ \$2,241 44
14. Cayuga.....	6,448 66	4,334 13	2,114 53	
15. Cattaraugus.....	4,656 80	4,306 61	350 19	
Total.....	\$107,021 14	\$81,556 32	\$22,735 00	\$2,729 82
Averages.....	7,134 74	5,437 09	2,273 59	1,364 91

¹ Hornell court house, \$1,126.62; Corning court house, \$1,421.70.² County buildings at Bath, \$4,724.59.³ County building.⁴ City hall.⁵ Fuel, gas and telephone.

Table 47 — Expenses of Maintenance of Administrative Buildings

	Total	Court house	County clerk's building	Not classified
CLASS IV				
1. Saratoga.....	\$2,934 40	\$2,094 98	\$839 42	.....
2. Montgomery.....	2,797 93	668 40	2,129 53	.....
3. Herkimer.....	4,703 36	3,089 27	1,614 09	.....
4. Chemung.....	15,173 68	.....	.....	¹ \$15,173 68
5. Ontario.....	3,482 25	3,482 25	.....	.....
6. Wayne.....	2,630 42	1,200 21	1,430 21	.....
7. Clinton.....	6,835 10	4,327 19	2,507 91	.....
8. Washington.....	3,249 60	2,648 94	600 66	.....
9. Otsego.....	5,381 38	1,783 58	3,597 80	.....
10. Rockland.....	2,890 47	2,781 07	109 40	.....
11. Franklin.....	3,400 77	2,527 69	873 08	.....
12. Delaware.....	4,831 14	4,831 14	.....	.....
13. Fulton.....	4,080 46	1,802 28	2,278 18	.....
14. Columbia.....	4,402 73	4,284 63	118 10	.....
15. Allegany.....	1,462 69	714 20	748 49	.....
16. Madison.....	4,852 03	4,852 03	.....	.....
17. Livingston.....	2,667 94	2,667 94	.....	.....
18. Genesee.....	6,145 41	5,885 41	260 00	.....
19. Chenango.....	1,109 26	671 60	437 66	.....
20. Tompkins.....	3,359 81	2,209 05	1,150 76	.....
21. Warren.....	2,319 66	1,496 39	823 27	.....
22. Cortland.....	2,612 00	1,534 49	1,077 51	.....
Totals.....	\$91,322 49	\$55,552 74	\$20,596 07	\$15,173 68
Averages.....	4,151 02	2,645 37	1,210 94	15,173 68
CLASS V				
1. Sullivan.....	\$4,502 37	\$4,502 37	.....	.....
2. Essex.....	674 51	.....	.....	² \$674 51
3. Orleans.....	3,073 37	2,557 50	\$515 87	.....
4. Wyoming.....	.....	.....	.....	.....
5. Greene.....	2,452 37	2,452 37	.....	.....
6. Seneca.....	.....	.....	.....	.....
7. Tioga.....	2,973 18	2,019 17	954 01	.....
8. Lewis.....	1,913 59	1,774 33	139 26	.....
9. Schoharie.....	1,297 40	1,297 40	.....	.....
10. Yates.....	.....	.....	.....	.....
11. Putnam.....	1,564 69	1,540 47	24 22	.....
12. Schuyler.....	3,013 15	3,013 15	.....	.....
13. Hamilton.....	826 77	.....	826 77	.....
Totals.....	\$22,291 40	\$19,156 76	\$2,460 13	\$674 51
Averages.....	2,229 14	1,915 67	492 02	674 51

¹ All county buildings.² Insurance on buildings.

TABLE 48

INTEREST ON REFUNDING AND REVENUE BONDS AND TAX LOANS

The interest on indebtedness of this nature is treated in these tables as an administrative expense. This table shows in detail the expenditures so incurred.

Expenses of issue of general bonds:

The expenses for the issue of construction bonds is included as a part of the cost of construction (see Tables 28 and 29). The expenses of the issue of refunding bonds or revenue bonds are treated as a part of the administrative expenses of the county and are included in this table.

Table 48 — Administrative

INTEREST ON REFUNDING AND REVENUE BONDS AND TAX LOANS

	Total	Interest on refunding and revenue bonds	Interest on tax loans	Expenses of issue of general bonds
Class I	\$45,269 11	\$24,512 32	\$19,820 42	\$936 37
Class II	63,638 55	46,150 63	16,865 67	622 25
Class III	39,014 32	15,204 31	23,601 61	205 37
Class IV	24,677 73	21,577 96	3,099 77	.....
Class V	11,662 19	8,333 33	3,328 86	.....
State.....	\$184,261 90	\$115,778 55	\$66,719 36	\$1,763 99
COUNTY				
CLASS I				
3. Westchester.....	\$45,269 11	\$24,512 32	\$19,820 42	\$936 37
Total.....	\$45,269 11	\$24,512 32	\$19,820 42	\$936 37
Averages.....	45,269 11	24,512 32	19,820 42	936 37
CLASS II				
1. Onondaga.....	\$5,324 37	.....	\$5,324 37	.....
2. Albany.....	29,449 69	\$25,320 63	3,506 81	\$622 25
3. Oneida.....	17,835 66	15,750 00	2,085 66	.....
4. Rensselaer.....	11,028 83	5,080 00	5,948 83	.....
Totals.....	\$63,638 55	\$46,150 63	\$16,865 67	\$622 25
Averages.....	15,909 64	15,383 54	4,216 42	622 25
CLASS III				
1. Orange.....	\$6,134 71	.....	\$6,134 71	.....
3. Suffolk.....	1,722 50	.....	1,722 50	.....
5. Ulster.....	11,752 50	\$11,752 50	.....	.....
7. Schenectady.....	6,975 00	.....	6,975 00	.....
8. Dutchess.....	205 37	.....	.....	\$205 37
9. Nassau.....	4,610 61	3,451 81	1,158 80	.....
12. Broome.....	427 39	.....	427 39	.....
13. Oswego.....	5,853 13	.....	5,853 13	.....
14. Cayuga.....	645 71	.....	645 71	.....
15. Cattaraugus.....	687 49	.....	687 49	.....
Totals.....	\$39,014 32	\$15,204 31	\$23,604 64	\$205 37
Averages.....	3,901 43	7,602 15	2,950 58	205 37

Table 48 — Administrative

INTEREST ON REFUNDING AND REVENUE BONDS AND TAX LOANS —
concluded

COUNTY	Total	Interest on refunding and revenue bonds	Interest on tax loans	Expenses of issue of general bonds
CLASS IV				
1. Saratoga	\$435 35		\$435 35	
2. Montgomery	2,598 95	\$2,598 95		
3. Herkimer				
4. Chemung				
5. Ontario	234 71	234 71		
6. Wayne	19 17		19 17	
7. Clinton	64 95		64 95	
8. Washington	71 20	27 70	43 50	
9. Otsego	215 65		215 65	
10. Rockland	14,818 74	14,170 00	648 74	
11. Franklin				
12. Delaware				
13. Fulton				
14. Columbia	4,423 50	4,423 50		
15. Allegany				
16. Madison	100 00		100 00	
17. Livingston				
18. Genesee				
19. Chenango				
20. Tompkins				
21. Warren	924 34		924 34	
22. Cortland	771 17	123 10	648 07	
Totals	\$24,677 73	\$21,577 96	\$3,099 77	
Averages	2,056 48	3,596 33	344 42	
CLASS V				
1. Sullivan				
2. Essex				
3. Orleans	\$291 66		\$291 66	
4. Wyoming				
5. Greene				
6. Seneca				
7. Tioga				
8. Lewis				
9. Schoharie	183 45		183 45	
10. Yates				
11. Putnam				
12. Schuyler				
13. Hamilton	11,187 08	\$8,333 33	2,853 75	
Totals	\$11,662 19	\$8,333 33	\$3,328 86	
Averages	3,887 39	8,333 33	1,109 62	

TABLE 49

**TOTAL EXPENDITURES FOR COURTS AND JUDICIAL OFFICERS OF
CIVIL JURISDICTION**

This table shows the cost of these items given in detail in Tables 50 and 51.

Table 49 — Judicial

TOTAL EXPENSES FOR COURTS AND JUDICIAL OFFICERS OF CIVIL JURISDICTION

	Totals	JUDICIAL COURT OFFICERS AND COURT LIBRARIES		Civil terms of courts
		Officers	Libraries	
Class I.....	\$320,161 29	\$234,869 05	\$10,560 47	\$71,740 77
Class II.....	228,852 88	109,556 13	7,358 59	111,938 25
Class III.....	401,021 30	199,814 46	5,360 26	195,846 58
Class IV.....	259,926 00	173,375 60	5,042 85	81,507 55
Class V.....	75,476 94	51,735 47	.....	23,741 47
State.....	\$1,285,438 41	\$769,341 71	\$28,322 08	\$187,774 62
COUNTY				
CLASS I				
1. Erie.....	\$97,852 02	\$80,167 22	\$3,130 09	\$14,554 80
2. Monroe.....	48,136 05	45,598 24	2,537 81	.....
3. Westchester.....	174,173 22	109,094 59	4,892 66	60,185 97
Totals.....	\$320,161 29	\$234,869 05	\$10,560 47	\$71,740 77
Averages.....	106,720 43	77,273 35	3,520 15	37,370 38
CLASS II				
1. Onondaga.....	\$73,949 71	\$30,444 58	\$2,070 09	\$41,435 13
2. Albany.....	62,598 54	31,854 11	3,619 70	27,034 73
3. Oneida.....	43,854 11	20,869 41	783 47	22,201 26
4. Rensselaer.....	48,540 49	26,388 03	885 33	21,267 13
Totals.....	\$228,852 88	\$109,556 13	\$7,358 59	\$111,938 25
Averages.....	57,213 22	27,364 03	1,839 63	27,984 56
CLASS III				
1. Orange.....	\$31,020 96	\$17,304 62	\$1,303 66	\$12,412 68
2. Chautauqua.....	32,919 94	15,536 52	470 99	16,912 52
3. Suffolk.....	21,145 52	11,731 86	.....	9,413 66
4. Niagara.....	39,005 20	16,144 55	.....	22,860 65
5. Ulster.....	38,636 89	14,002 01	254 55	24,380 33
6. St. Lawrence.....	12,782 86	9,831 25	79 50	2,867 11
7. Schenectady.....	28,770 38	18,547 41	547 50	9,675 47
8. Dutchess.....	30,120 28	10,166 78	466 70	19,486 89
9. Nassau.....	55,221 79	25,059 01	1,159 59	29,012 19
10. Steuben.....	21,618 92	9,431 92	162 75	12,024 25
11. Jefferson.....	20,080 87	6,883 06	.....	13,197 81
12. Broome.....	18,040 93	13,186 67	672 75	4,181 51
13. Oswego.....	16,628 73	14,635 13	.....	1,993 60
14. Cayuga.....	20,139 45	11,238 22	191 61	8,709 62
15. Cattaraugus.....	14,888 58	6,110 45	59 75	8,718 38
Totals.....	\$401,021 30	\$199,814 46	\$5,360 26	\$195,846 58
Averages.....	26,667 74	13,320 96	487 29	13,056 43

Table 49 — Judicial

TOTAL EXPENSES FOR COURTS AND JUDICIAL OFFICERS OF CIVIL JURISDICTION — *concluded*

COUNTY	Totals	JUDICIAL COURT		Civil terms of courts
		Officers	Libraries	
CLASS IV				
1. Saratoga.....	\$20,733 62	\$11,669 07	\$966 48	\$8,098 07
2. Montgomery.....	12,747 01	8,504 51	86 50	4,156 00
3. Herkimer.....	10,848 24	9,441 02	214 22	1,193 00
4. Chemung.....	23,383 07	7,565 36	806 00	15,011 71
5. Ontario.....	9,955 69	6,716 25	.....	3,239 44
6. Wayne.....	12,130 38	7,886 29	98 50	4,145 59
7. Clinton.....	7,648 43	7,618 43	.....	30 00
8. Washington.....	10,532 36	7,537 75	512 00	2,482 61
9. Otsego.....	11,551 57	7,561 21	.....	3,990 36
10. Rockland.....	9,766 78	6,339 07	107 00	3,320 71
11. Franklin.....	12,069 50	9,118 79	.....	2,950 71
12. Delaware.....	7,099 73	3,995 53	500 00	2,604 20
13. Fulton.....	11,162 20	8,693 40	238 50	2,230 30
14. Columbia.....	12,588 48	12,363 58	224 90	.....
15. Allegany.....	10,099 91	6,032 79	.....	4,067 12
16. Madison.....	13,514 36	7,956 37	213 51	5,344 48
17. Livingston.....	11,041 21	8,454 35	190 71	2,396 15
18. Genesee.....	14,188 16	10,425 43	.....	3,762 73
19. Chenango.....	11,447 39	6,851 04	814 40	3,781 95
20. Tompkins.....	12,569 14	7,622 14	43 63	4,903 37
21. Warren.....	9,205 90	6,602 10	26 50	2,577 30
22. Cortland.....	5,642 87	4,421 12	.....	1,221 75
Totals.....	\$259,926 00	\$173,375 60	\$5,042 85	\$81,507 55
Averages.....	11,814 81	7,780 70	336 19	3,871 78
CLASS V				
1. Sullivan.....	\$13,110 54	\$3,467 75	.....	\$9,642 79
2. Essex.....	3,300 00	3,309 00	.....	.....
3. Orleans.....	11,849 88	6,733 81	.....	5,116 07
4. Wyoming.....	.....	.....	.....	.....
5. Greene.....	12,547 30	9,359 10	.....	3,188 20
6. Seneca.....	.....	.....	.....	.....
7. Tioga.....	3,785 80	3,579 17	.....	206 63
8. Lewis.....	7,987 73	6,838 08	.....	1,149 65
9. Schoharie.....	8,136 03	6,919 63	.....	1,216 40
10. Yates.....	.....	.....	.....	.....
11. Putnam.....	5,320 91	5,204 91	.....	116 00
12. Schuyler.....	6,338 25	3,232 52	.....	3,105 73
13. Hamilton.....	3,100 50	3,100 50	.....	.....
Totals.....	\$75,476 94	\$51,735 47	.....	\$23,741 47
Averages.....	7,547 69	5,173 54	.....	2,967 68

TABLE 50

JUDICIAL OFFICERS AND COURT LIBRARY

This table shows the office expenses of the several judicial officers indicated in the headings and the amounts expended for services and office expenses of the court librarian and for law books bought for such libraries.

County Judge and Surrogate :

In several counties these offices are combined. The classification of the County Treasurer has been followed.

County Clerk as Clerk of Courts :

See description of table 54, "County Clerk as Register."

Table 50 — Judicial Officers and Court Library

	Total	County judge	Surrogate	County clerk as clerk of court	Commissioner of jurors	Not classified	Court library
Class I.....	\$234,860 05	\$36,253 15	\$80,501 47	\$94,462 67	\$23,642 76	.....	\$10,560 47
Class II.....	109,556 13	26,639 93	52,732 89	20,735 38	8,656 88	\$791 05	7,358 50
Class III.....	199,814 46	54,429 25	80,589 17	57,396 86	7,235 98	172 20	5,369 26
Class IV.....	173,375 60	52,542 13	72,283 32	45,775 52	2,736 28	38 35	5,042 85
Class V.....	51,735 47	13,729 12	17,972 50	20,042 85	.....	.....	.....
State.....	\$769,341 71	\$183,584 58	\$304,070 35	\$238,413 28	\$42,271 90	\$1,001 60	\$28,322 08
COUNTY							
CLASS I							
1. Erie.....	\$80,167 22	\$11,780 65	\$28,735 27	\$29,660 98	\$9,990 32	.....	\$3,139 00
2. Monroe.....	45,598 24	13,524 58	18,002 58	7,418 13	6,652 95	.....	2,537 81
3. Westchester..	109,094 59	10,946 92	33,763 62	57,383 56	7,000 49	.....	4,892 66
Totals.....	\$234,860 05	\$36,252 15	\$80,501 47	\$94,462 67	\$23,643 76	.....	\$10,560 47
Averages.....	77,273 35	12,084 05	25,820 49	31,487 55	7,881 25	.....	3,529 15
CLASS II							
1. Onondaga....	\$30,444 58	\$5,000 00	\$13,353 47	\$9,200 00	\$2,891 11	.....	\$2,070 00
2. Albany.....	31,827 11	10,099 65	14,729 86	4,496 05	1,737 50	\$791 05	3,619 70
3. Oneida.....	20,869 41	4,192 82	11,796 72	930 60	3,949 27	.....	783 47
4. Rensselaer..	26,388 03	7,347 45	12,852 84	6,108 73	79 00	.....	885 33
Totals.....	\$109,556 13	\$26,639 93	\$52,732 89	\$20,735 38	\$8,656 88	\$791 05	\$7,358 50
Averages.....	27,389 03	6,659 98	13,183 32	5,183 84	2,164 42	791 05	1,839 62
CLASS III							
1. Orange.....	\$17,304 62	\$3,608 00	\$8,371 37	\$5,325 25	.....	.....	\$1,303 66
2. Chautauqua..	15,536 52	2,607 00	6,624 40	6,395 12	.....	.....	470 90
3. Suffolk.....	11,731 86	2,632 75	7,716 81	1,354 30	\$28 00	.....	.....
4. Niagara.....	16,144 55	6,808 92	2,654 68	4,416 67	2,092 08	\$172 20	.....
5. Ulster.....	14,002 01	3,233 89	7,268 02	3,590 10	.....	.....	254 55
6. St. Lawrence.	9,836 25	2,439 76	4,753 10	2,643 39	.....	.....	79 59
7. Schenectady.	18,547 41	4,121 08	6,864 15	6,311 23	1,250 95	.....	517 59
8. Dutchess....	10,166 78	3,000 00	7,166 78	.....	.....	.....	466 70
9. Nassau.....	25,059 01	5,369 06	10,307 50	5,567 50	3,814 95	.....	1,150 59
10. Steuben.....	9,431 92	2,189 78	4,657 64	2,584 50	.....	.....	162 75
11. Jefferson....	6,883 06	2,577 74	3,905 32	400 00	.....	.....	.....
12. Broome.....	13,186 67	9,666 67	.....	3,520 00	.....	.....	672 75
13. Oswego.....	14,635 13	2,149 93	2,880 00	9,635 20	.....	.....	.....
14. Cayuga.....	11,238 22	2,504 60	4,926 22	3,757 40	59 00	.....	191 61
15. Cattaraugus.	6,110 45	1,520 07	2,484 18	2,106 20	.....	.....	59 75
Totals.....	\$199,814 46	\$54,429 25	\$80,589 17	\$57,396 86	\$7,235 98	\$172 20	\$5,369 26
Average.....	13,320 96	3,628 61	5,372 01	4,099 77	1,447 19	172 20	487 29

¹ Supreme Court Chambers.

Table 50 — Judicial Officers and Court Library

COUNTY	Total	County judge	Surrogate	County clerk as clerk of court	Commissioner of jurors	Not classified	Court library
CLASS IV							
1. Saratoga.....	\$11,669 07	\$3,452 21	\$4,792 63	\$2,059 12	\$1,365 11		\$963 48
2. Montgomery.....	8,504 51	1,436 25	3,830 23	3,238 03			85 50
3. Herkimer.....	9,441 02	3,973 50	2,372 02	1,974 68	1,120 82		214 22
4. Chemung.....	7,565 36		17,315 01		250 35		806 00
5. Ontario.....	6,716 25	2,191 25	4,394 75	130 25			
6. Wayne.....	7,886 29		4,584 09	3,263 85		\$38 35	98 50
7. Clinton.....	7,618 43	1,614 82	3,511 33	2,492 28			
8. Washington.....	7,537 75	1,327 33	3,687 01	2,523 41			512 00
9. Otsego.....	7,561 21	3,047 29	4,284 72	229 20			
10. Rockland.....	6,339 07	5,700 00	512 19	126 88			107 00
11. Franklin.....	9,118 79	15,118 79		4,000 00			
12. Delaware.....	3,995 53	13,195 53	800 00				500 00
13. Fulton.....	8,693 40	1,876 40	3,628 10	3,188 90			238 50
14. Columbia.....	12,363 58	2,236 07	5,719 53	4,407 98			224 90
15. Allegany.....	6,032 79	1,426 00	2,786 79	1,820 00			
16. Madison.....	7,956 37		16,041 37	1,915 00			213 51
17. Livingston.....	8,454 35	11 50	5,586 11	2,856 74			190 71
18. Genesee.....	10,425 43	14,097 78		6,327 65			
19. Chenango.....	6,851 04	3,623 38	1,536 87	1,690 79			814 40
20. Tompkins.....	7,622 14	14,487 57		3,134 57			43 63
21. Warren.....	6,602 10	1,024 75	5,342 16	235 19			26 50
22. Cortland.....	4,421 12	2,701 71	1,558 41	161 00			
Totals.....	\$173,375 60	\$52,542 13	\$72,283 32	\$45,775 52	\$2,736 28	\$38 35	\$5,042 85
Averages.....	7,880 70	2,765 37	3,804 38	2,288 77	912 09	38 35	336 19
CLASS V							
1. Sullivan.....	\$3,467 75	\$1,499 55	\$468 20	\$1,500 00			
2. Essex.....	3,300 00	13,300 00					
3. Orleans.....	6,733 81		14,483 81	2,250 00			
4. Wyoming.....							
5. Greene.....	9,359 10		13,800 00	5,559 10			
6. Seneca.....							
7. Tioga.....	3,579 17	2,788 17	636 50	154 50			
8. Lewis.....	6,838 08	70 50	3,512 01	3,255 57			
9. Schoharie.....	6,919 63	13,743 40		3,176 23			
10. Yates.....							
11. Putnam.....	5,204 91	118 00	2,869 46	2,217 45			
12. Schuyler.....	3,232 52		12,202 52	1,030 00			
13. Hamilton.....	3,100 50	2,200 50		900 00			
Totals.....	\$51,735 47	\$13,720 12	\$17,972 50	\$20,042 85			
Averages.....	5,173 54	1,960 01	2,597 50	2,226 76			

¹ County judge and surrogate.

TABLE 51
CIVIL COURTS

Throughout these tables the court expenses shown include —

- (a) Services of stenographers;
- (b) Expenses of stenographers;
- (c) Expenditures for criers and attendants;
- (d) Expenditures for interpreters;
- (e) Expenditures for publication of notice of the terms of court;
- (f) Expenditures for the publication of the notice of drawing of jurors;
- (g) Expenditures for printing calendars;
- (h) Expenditures for trial and grand jurors;
- (i) Expenditures for board of jurors;
- (j) Witness fees paid the people's witnesses in criminal cases;
- (k) Fees paid expert witnesses;
- (l) Allowances paid witnesses for the people pursuant to section 619-b of the Code of Criminal Procedure;
- (m) Allowances to defendant's counsel in criminal prosecutions for murder in the first degree;
- (n) Allowances by the court to witnesses for the defendant in criminal trials.

Defects in county treasurers' reports:

Most of the court expenditures are paid by treasurers upon certificates of the county clerk. Until recently these certificates did not show the court in which the expenses were incurred or the nature of the term (civil or criminal) at which the expenses were incurred. County treasurers were not able therefore to analyze the court expenses. This difficulty has not been entirely removed, although gradually county clerks are giving upon these certificates the information required. The amounts given in this table and in Table 57, "Expenses for Criminal Courts", are only approximately accurate.

Table 51 — Expenses of Civil Courts

	Total	Supreme court terms	County court civil terms	Surrogate's court	Not classified
Class I.....	\$74,740 77	\$59,260 12	\$15,480 65		
Class II.....	111,938 25	90,824 92	21,113 33		
Class III.....	195,846 58	159,854 75	33,138 37	\$2,853 46	
Class IV.....	81,507 55	60,720 92	12,431 57	2,913 34	\$5,441 72
Class V.....	23,741 47	12,146 80	11,594 67		
State.....	\$487,774 62	\$382,807 51	\$93,758 59	\$5,766 80	\$5,441 72
COUNTY					
CLASS I					
1. Erie.....	\$14,554 80	\$14,554 80			
2. Monroe ¹					
3. Westchester.....	60,185 97	44,705 32	\$15,480 65		
Totals.....	\$74,740 77	\$59,260 12	\$15,480 65		
Averages.....	37,370 38	29,630 06	15,480 65		
CLASS II					
1. Onondaga.....	\$41,435 13	\$40,694 21	\$740 92		
2. Albany.....	27,034 73	18,961 00	8,073 73		
3. Oneida.....	22,201 26	14,573 76	7,627 50		
4. Rensselaer.....	21,267 13	16,595 95	4,671 18		
Totals.....	\$111,938 25	\$90,824 92	\$21,113 33		
Averages.....	27,984 56	22,706 23	5,278 33		
CLASS III					
1. Orange.....	\$12,412 68	\$11,579 58	\$833 10		
2. Chautauqua.....	16,912 52	14,297 62	2,614 90		
3. Suffolk.....	9,413 66	7,715 88	1,694 78	\$3 00	
4. Niagara.....	22,860 65	18,769 06	2,241 14	1,850 45	
5. Ulster.....	24,380 33	24,317 83	62 50		
6. St. Lawrence.....	2,867 11	2,807 11	60 00		
7. Schenectady.....	9,675 47	8,166 15	1,509 32		
8. Dutchess.....	19,486 80	11,551 48	6,935 31	1,000 01	
9. Nassau.....	29,012 19	21,576 73	7,435 46		
10. Steuben.....	12,024 25	10,652 55	1,371 70		
11. Jefferson.....	13,197 81	8,776 72	4,421 09		
12. Broome.....	4,181 51	4,181 51			
13. Oswego.....	1,993 60		1,993 60		
14. Cayuga.....	8,709 62	8,292 55	417 07		
15. Cattaraugus.....	8,718 38	7,169 98	1,548 40		
Totals.....	\$195,846 58	\$159,854 75	\$33,138 37	\$2,853 46	
Averages.....	13,056 43	11,418 19	2,367 02	951 15	

¹ All court expenses entered under "Corrective."

Table 51 — Expenses of Civil Courts

COUNTY	Total	Supreme court terms	County court civil terms	Surrogate's court	Not classified
CLASS IV					
1. Saratoga.....	\$8,098 07	\$8,081 32	\$16 75		
2. Montgomery.....	4,156 00	3,448 45	¹ 198 80		³ \$508 75
3. Herkimer.....	1,193 00	⁴ 1 30	1,191 70		
4. Chemung.....	15,011 71	9,198 08	916 66		² 4,896 97
5. Ontario.....	3,239 44	⁴	^{1,3} 203 44		² 36 00
6. Wayne.....	4,145 59	3,039 58	1,106 01		
7. Clinton.....	30 00	⁴ 30 00	⁴		
8. Washington.....	2,482 61	1,913 36	569 25		
9. Otsego.....	3,990 36	3,749 79	240 57		
10. Rockland.....	3,320 71	3,169 37	151 34		
11. Franklin.....	2,950 71	2,950 71			
12. Delaware.....	2,604 20	2,604 20			
13. Fulton.....	2,230 30	2,230 30			
14. Columbia ⁴					
15. Allegany.....	4,067 12	3,037 12		\$1,030 00	
16. Madison.....	5,344 48	5,344 48			
17. Livingston.....	2,396 15	2,350 65	45 50		
18. Genesee.....	3,762 73	⁴	^{1,2} 679 39	1,083 34	
19. Chenango.....	3,781 95	2,865 29	916 66		
20. Tompkins.....	4,903 37	3,707 87	¹ 1,195 50		
21. Warren.....	2,577 30	2,577 30			
22. Cortland.....	1,221 75	421 75		800 00	
Totals.....	\$81,507 55	\$60,720 92	\$12,431 57	\$2,913 34	\$5,441 72
Averages.....	3,881 31	3,195 83	956 27	971 11	1,813 90
CLASS V					
1. Sullivan.....	\$9,642 79	\$325 30	\$9,317 49		
2. Essex.....					
3. Orleans.....	5,116 07	4,136 82	979 25		
4. Wyoming.....					
5. Greene.....	3,188 20	3,188 20			
6. Seneca.....					
7. Tioga.....	206 63	61 25	145 38		
8. Lewis.....	1,149 65	620 20	529 45		
9. Schoharie.....	1,216 40	1,209 30	7 10		
10. Yates.....					
11. Putnam.....	116 00		116 00		
12. Schuyler.....	3,105 73	2,605 73	500 00		
13. Hamilton.....					
Totals.....	\$23,741 47	\$12,146 80	\$11,594 67		
Averages.....	2,967 68	1,735 25	1,656 38		

¹ Includes expenses of criminal terms; see Corrective, see Table 57.² Not analyzed.³ Supreme court chambers.⁴ Reported under Corrective; see Table 57.

TABLE 52

EXPENSES FOR THE REGULATION OF BUSINESS, CARE AND USE OF
PROPERTY AND SOCIAL RELATIONS

This feature of county government is comparatively new in this State, but is easy for analysis by the county treasurer.

Special deputy excise commissioner:

In most counties the liquor tax business of the State is conducted within the county by the county treasurer, but in the counties shown in this table special officers are appointed for this business. The county pays one-half of the expenses of such special officers; the other half is paid by the State.

County sealer of weights and measures:

In addition to the items of expenditure included under this heading enumerated in Table 46 there are also here included the expenditures of this officer for his standardized weights and measures and other equipment for his field work.

Regulative associations:

This title covers the expenses for societies for the protection of children, societies for the prevention of cruelty to animals, associations for fish and game protection, etc., which receive a specific amount pursuant to subdivisions 27, 28, etc., of section 12 of the County Law.

Quarantine expenses:

Most of the expenditures included under this title are for expenditures by the sheriff in enforcing quarantine against rabies.

Table 52 — Regulative

REGULATION OF BUSINESS, CARE AND USE OF PROPERTY AND SOCIAL RELATIONS

	Total	Special deputy excise com- missioner	County sealer	Regulative associations	Quarantine expenses
Class I.....	\$35,779 53	\$9,466 03	\$6,184 30	\$9,640 20	\$10,489 00
Class II.....	21,917 30	5,222 58	7,729 03	6,500 00	2,465 69
Class III.....	32,436 07	2,724 67	21,118 06	2,162 63	6,430 73
Class IV.....	36,053 37	.....	23,852 23	2,200 00	10,001 14
Class V.....	10,819 29	.....	8,324 70	5 14	2,489 45
State.....	\$137,005 58	\$17,413 28	\$67,208 32	\$20,507 97	\$31,876 01
COUNTY					
CLASS I					
1. Erie.....	\$17,068 86	\$5,138 71	\$1,809 92	\$6,640 20	\$3,480 03
2. Monroe.....	4,495 31	1,955 40	2,539 91	.....	.....
3. Westchester.....	14,215 36	2,371 92	1,834 47	3,000 00	7,008 97
Totals.....	\$35,779 53	\$9,466 03	\$6,184 30	\$9,640 20	\$10,489 00
Averages.....	11,926 51	3,155 34	2,061 43	4,820 10	5,244 00
CLASS II					
1. Onondaga.....	\$3,790 24	\$1,257 55	\$1,532 69	\$1,000 00	.....
2. Albany.....	4,540 19	1,899 81	2,640 38	.....	.....
3. Oneida.....	8,686 96	1,133 10	2,420 41	3,000 00	\$2,133 45
4. Rensselaer.....	4,899 91	932 12	1,135 55	2,500 00	332 24
Totals.....	\$21,917 30	\$5,222 58	\$7,729 03	\$6,500 00	\$2,465 69
Averages.....	5,479 33	1,305 65	1,932 26	2,166 66	1,232 85
CLASS III					
1. Orange.....	\$3,106 00	\$1,026 96	\$1,223 15	.....	\$855 8 9
2. Chautauqua.....	3,411 00	.....	1,618 80	.....	1,792 20
3. Suffolk.....	2,389 17	.....	2,389 17	.....	.....
4. Niagara.....	2,653 47	904 62	1,727 35	\$21 50	.....
5. Ulster.....	957 26	.....	957 26	.....	.....
6. St. Lawrence.....	1,492 55	.....	1,412 55	80 00	.....
7. Schenectady.....	3,154 50	793 09	639 28	1,722 13	.....
8. Dutchess.....	1,049 75	.....	1,049 75	.....	.....
9. Nassau.....	1,942 85	.....	1,942 85	.....	.....
10. Steuben.....	5,778 83	.....	1,996 19	.....	3,782 64
11. Jefferson.....	2,384 53	.....	2,045 53	339 00	.....
12. Broome.....	900 00	.....	900 00	.....	.....
13. Oswego.....	1,375 00	.....	1,375 00	.....	.....
14. Cayuga.....	1,050 10	.....	1,050 10	.....	.....
15. Cattaraugus.....	791 08	.....	791 08	.....	.....
Totals.....	\$32,436 09	\$2,724 67	\$21,118 06	\$2,162 63	\$6,430 73
Averages.....	2,162 41	908 22	1,407 87	540 66	2,143 58

Table 52 — Regulative

REGULATION OF BUSINESS, CARE AND USE OF PROPERTY AND
SOCIAL RELATIONS — *concluded*

COUNTY	Total	Special deputy excise com- missioner	County sealer	Regulative associations	Quarantine expenses
CLASS IV					
1. Saratoga.....	\$1,521 85		\$1,521 85		
2. Montgomery.....	1,128 04		1,128 04		
3. Herkimer.....	1,300 00		1,300 00		
4. Chemung.....	1,326 49		1,326 49		
5. Ontario.....	1,951 58		1,725 58		\$226 00
6. Wayne.....	1,429 32		1,429 32		
7. Clinton.....					
8. Washington.....	1,117 66		1,117 66		
9. Otsego.....	1,144 00		1,144 00		
10. Rockland.....	505 74		505 74		
11. Franklin.....	402 50		402 50		
12. Delaware.....	1,000 00		1,000 00		
13. Fulton.....	2,209 80		709 80	\$1,500 00	
14. Columbia.....	1,312 75		1,312 75		
15. Allegany.....	2,938 79		1,612 50		\$1,326 29
16. Madison.....	3,669 01		1,053 91		2,615 10
17. Livingston.....	5,789 06		1,254 51		4,534 55
18. Genesee.....	2,505 33		1,375 63		1,129 70
19. Chenango.....	1,943 82		1,243 82	700 00	
20. Tompkins.....	650 21		650 21		
21. Warren.....	1,385 55		1,216 05		169 50
22. Cortland.....	821 87		821 87		
Totals.....	\$36,053 37		\$23,852 23	\$2,200 00	\$10,001 14
Averages.....	1,716 83		1,135 82	1,100 00	1,666 86
CLASS V					
1. Sullivan.....	\$900 00		\$900 00		
2. Essex.....	1,264 67		1,264 67		
3. Orleans.....	3,771 69		1,282 24		\$2,489 45
4. Wyoming.....					
5. Greene.....	1,200 00		1,200 00		
6. Seneca.....					
7. Tioga.....	799 92		799 92		
8. Lewis.....	1,002 47		1,002 47		
9. Schoharie.....	846 29		841 15	\$5 14	
10. Yates.....					
11. Putnam.....					
12. Schuyler.....	584 25		584 25		
13. Hamilton.....	450 00		450 00		
Total.....	\$10,819 29		\$8,324 70	\$5 14	\$2,489 45
Averages.....	1,202 14		924 97	5 14	2,489 45

TABLE 53**MAINTENANCE OF ARMORIES**

During the fiscal year reported armories were maintained to December 31, 1913, at the expense of the county. Since January 1, 1914, armories have been maintained at the expense of the military district. The titles of headings of this table are intended to conform to the accounts specified in the military code.

Table 53 —
MAINTENANCE OF

	Total	Armory maintenance
Class I.....	\$187,624 59	\$11,974 27
Class II.....	189,666 71	6,110 80
Class III.....	129,720 49	18,012 47
Class IV.....	92,932 81	21,623 63
Class V.....	10,667 47	1,231 67
State.....	\$610,612 07	\$58,952 84
COUNTY		
1. Erie.....	\$96,034 23	.....
2. Monroe.....	55,413 49	\$6,070 25
3. Westchester.....	36,176 87	5,904 02
Totals.....	\$187,624 59	\$11,974 27
Averages.....	62,541 53	5,987 13
CLASS		
1. Onondaga.....	\$77,087 84	.....
2. Albany.....	41,059 75	\$5,961 14
3. Oneida.....	39,186 84	149 66
4. Rensselaer.....	32,332 28	.....
Totals.....	\$189,666 71	\$6,110 80
Averages.....	47,416 67	3,055 40
CLASS		
1. Orange.....	\$14,244 06	\$1,671 92
2. Chautauqua.....	9,558 67	1,249 00
3. Suffolk.....	.....	.....
4. Niagara.....	6,250 99	1,296 18
5. Ulster.....	5,377 38	1,195 41
6. St. Lawrence.....	7,295 57	971 51
7. Schenectady.....	18,474 07	3,486 67
8. Dutchess.....	7,404 27	1,489 84
9. Nassau.....	.....	.....
10. Steuben.....	5,916 46	625 23
11. Jefferson.....	9,419 81	312 13
12. Broome.....	19,275 83	2,889 67
13. Oswego.....	8,373 68	.....
14. Cayuga.....	10,962 61	.....
15. Cattaraugus.....	7,167 09	2,824 91
Totals.....	\$129,720 49	\$18,012 47
Averages.....	9,978 49	1,637 49

¹ State fund not analyzed. County funds not reported in Erie county.

² Interest \$377.78; rent, \$501.63; securing option on site, \$300.00.

Defensive

ARMORIES

Armory equipment	Armory furniture	Armory labor	Armory care	Armory repairs	Not classified	
\$3,437 94	\$3,589 37	\$61,683 25	\$3,734 02	\$5,992 10	\$97,213 64	I
1,076 23	44,224 92	65,633 55	727 04	2,161 71	69,732 46	II
2,463 35	15,766 78	66,768 05	5,958 05	5,107 44	15,644 35	III
1,829 96	2,893 12	52,732 46	4,552 35	6,157 70	3,143 59	IV
133 65	18 00	3,844 50	353 51	5,086 14	.....	V
\$8,941 13	\$66,492 19	\$250,661 81	\$15,324 97	\$24,505 09	\$185,734 04	State

I

.....	.....	.....	.....	.....	¹ \$96,034 23	
\$1,458 04	\$2,901 00	\$39,633 00	\$1,894 55	\$2,277 24	² 1,179 41	
1,979 90	688 37	22,050 25	1,839 47	3,714 86	.....
\$3,437 94	\$3,589 37	\$61,683 25	\$3,734 02	\$5,992 10	\$97,213 64	
1,718 97	1,794 68	30,841 62	1,867 01	2,996 05	48,606 82	

II

.....	³ \$43,193 29	\$33,894 55	.....	.....	.....	1
\$646 14	895 06	30,641 00	\$614 07	\$2,097 84	\$204 50	2
430 09	136 57	1,098 00	112 97	63 87	⁴ 37,195 68	3
.....	.....	.....	.....	.....	32,332 28	4
\$1,076 23	\$44,224 92	\$65,633 55	\$727 04	\$2,161 71	\$69,732 46	
538 11	14,741 64	21,544 51	363 52	1,080 85	23,244 15	

III

\$156 00	\$743 17	\$10,915 50	\$699 39	\$58 08	.....	1
.....	2,742 83	5,181 25	385 59	.....	.....	2
.....	.....	.....	.....	.....	.....	3
79 00	323 64	4,127 50	424 67	.....	.....	4
64 27	197 45	3,784 00	136 25	.....	.....	5
503 97	124 30	2,973 00	269 40	347 07	\$2,106 32	6
440 26	160 58	6,570 00	466 03	2,169 63	5,180 90	7
10 84	3 50	5,231 00	69 01	600 08	.....	8
.....	.....	.....	.....	.....	.....	9
373 84	348 54	4,440 00	28 75	100 10	.....	10
.....	.....	607 00	143 55	.....	¹ 8,357 13	11
821 74	.....	15,401 00	.....	163 42	.....	12
.....	.....	5,246 00	3,127 68	.....	.....	13
.....	10,923 37	.....	39 24	.....	.....
13 43	199 40	2,291 80	168 49	1,669 06	.....
\$2,463 35	\$15,766 78	\$66,768 05	\$5,958 05	\$5,107 44	\$15,644 35	
273 70	1,576 67	5,564 00	496 50	729 63	5,214 75	

³ Includes maintenance, equipment and furniture.

⁴ Payments from State funds not analyzed, \$30,495.91; " Military Companies, \$6,699.77. "

Table 53 —
MAINTENANCE OF

COUNTY	Total	Armory maintenance
		CLASS
1. Saratoga.....	\$8,993 45	\$1,584 23
2. Mohngomery.....	10,085 17	2,030 65
3. Herkimer.....	5,471 60	913 18
4. Chemung.....	9,321 64	2,266 96
5. Ontario.....	9,093 32	720 32
6. Wayne.....		
7. Clinton.....		
8. Washington.....	7,104 61	1,697 82
9. Otsego.....	5,604 52	890 49
10. Rockland.....		
11. Franklin.....	3,324 86	1,181 05
12. Delaware.....	6,382 20	2,750 72
13. Fulton.....	10,202 69	1,259 51
14. Columbia.....	5,829 05	1,025 84
15. Allegany.....		
16. Madison.....		
17. Livingston.....	175 00	
18. Genesee.....		
19. Chenango.....		
20. Tompkins.....		
21. Warren.....	11,344 70	5,302 86
22. Cortland.....		
Totals.....	\$92,932 81	\$21,623 63
Averages.....	7,148 67	1,801 97
		CLASS
1. Sullivan.....		
2. Essex.....		
3. Orleans.....	\$5,603 83	\$1,231 67
4. Wyoming.....		
5. Greene.....	5,063 64	
6. Seneca.....		
7. Tioga.....		
8. Lewis.....		
9. Schoharie.....		
10. Yates.....		
11. Putnam.....		
12. Schuyler.....		
13. Hamilton.....		
Totals.....	\$10,667 47	\$1,231 67
Averages.....	5,333 73	1,231 67

¹ \$3,000 temporary loan should be indebtedness; \$53.67 interest on temporary loan should be administrative.

Defensive

ARMORIES — *concluded*

Armory equipment	Armory furniture	Armory labor	Armory care	Armory repairs	Not classified	
IV						
.....	\$709 41	\$4,895 80	\$1,208 01	\$596 00		1
\$824 13	766 13	3,767 50	561 10	2,135 66		2
145 48	194 82	4,149 00	21 00	48 12		3
60 43	238 55	5,569 00	1,079 26	107 44		4
156 62	.....	5,877 92	37 52	2,300 94		5
.....						6
.....						7
.....	211 70	4,965 37		229 72		8
249 15	197 82	4,221 27	45 79			9
.....						10
61 20	2 50	1,777 20	302 91			11
31 10	27 88	3,572 50				12
.....	408 74	4,859 10	602 57	19 10	¹ \$3,053 67	13
237 75	126 57	3,493 50	134 75	720 72	² 89 92	14
.....						15
.....						16
.....		175 00				17
.....						18
.....						19
.....						20
64 10	9 00	5,409 30	559 44			21
.....						22
\$1,829 96	\$2,893 12	\$52,732 46	\$4,552 35	\$6,157 70	\$3,143 59	
203 38	263 01	4,056 34	455 23	769 71	1,571 78	
V						
.....						1
\$133 65	\$18 00	\$3,844 50	\$353 51	\$22 50		2
.....						3
.....				5,063 64		4
.....						5
.....						6
.....						7
.....						8
.....						9
.....						10
.....						11
.....						12
.....						13
\$133 65	\$18 00	\$3,844 50	\$353 51	\$5,086 14		
133 65	18 00	3,844 50	353 51	2,548 07		

² Interest.

TABLE 54

PROTECTION OF PROPERTY AND HEALTH

Most of the expenditures for these purposes are incurred and paid by city, town or village authorities. The expenditures here included are those of the county.

County clerk as register:

The county clerk acts as a clerk of the courts of the county and also as the registration officer for land titles and other public records required to be filed in his office.

The expenditures of the county clerk as clerk of the courts are given under the title of judicial officers. The expenditures for the county clerk as register are here included.

It is evident that the division can only be approximated. The salaries of this official and of any deputies or assistants engaged exclusively in court work are entered under the title of county clerk as clerk of courts. Other employees are here entered. The expenditures for record books and printing of blanks can be accurately divided between these two titles. Other expenditures of the office can be divided only with approximate accuracy.

Bounties:

Expenditures for the destruction of dangerous animals and noxious weeds are included under this title. Practically all of the expenditures are for the destruction of dangerous animals (wild cats, foxes, etc.).

County laboratory:

The salary of the bacteriologist, his office expenses, the laboratory equipment and supplies are included under this title.

County sewers and drains:

Erie and Westchester counties seem to be the only counties of the State reporting expenditures of this nature.

Table 54 — Protective
PROTECTION OF PROPERTY AND HEALTH

	Total	County clerk as register	Fish and game protection	Bounties	County laboratory	County sewers and drains
Class I.....	\$118,783 64	\$117,076 48	\$36 00	.....	\$1,172 65	\$498 51
Class II.....	101,009 60	95,181 94	300 00	\$1,000 00	4,527 66	.....
Class III.....	137,828 71	131,768 23	3,107 58	493 00	2,459 90	.....
Class IV.....	95,045 86	87,427 70	369 57	961 75	6,286 84	.....
Class V.....	11,403 68	11,345 83	15 85	42 00	.....	.....
State.....	\$464,071 49	\$442,800 18	\$3,829 00	\$2,496 75	\$14,447 05	\$498 51
COUNTY CLASS I						
1. Erie.....	\$57,345 55	\$57,225 83	\$36 00	.....	.....	\$83 72
2. Monroe.....	46,473 55	45,300 90	.....	.....	\$1,172 65	.....
3. Westchester.....	14,964 54	14,549 75	.....	.....	.....	414 79
Totals.....	\$118,783 64	\$117,076 48	\$36 00	.....	\$1,172 65	\$498 51
Averages.....	39,594 55	39,025 49	36 00	.....	1,172 65	249 26
CLASS II						
1. Onondaga.....	\$38,928 48	\$34,100 82	\$300 00	.....	\$4,527 66	.....
2. Albany.....	39,523 20	39,523 20	.....	.....	.....	.....
3. Oneida.....	15,988 14	14,988 14	.....	\$1,000 00	.....	.....
4. Rensselaer.....	6,569 78	6,569 78	.....	.....	.....	.....
Totals.....	\$101,009 60	\$95,181 94	\$300 00	\$1,000 00	\$4,527 66	.....
Averages.....	25,252 40	23,795 49	300 00	1,000 00	4,527 66	.....
CLASS III						
1. Orange.....	\$13,078 33	\$12,942 33	\$136 00	.....	.....	.....
2. Chautauqua.....	10,191 71	10,191 71	.....	.....	.....	.....
3. Suffolk.....	6,863 63	6,643 61	220 02	.....	.....	.....
4. Niagara.....	9,440 91	9,421 81	19 10	.....	.....	.....
5. Ulster.....	8,045 40	7,530 43	.....	\$493 00	\$21 97	.....
6. St. Lawrence.....	9,124 62	7,540 62	1,584 00	.....	.....	.....
7. Schenectady.....	13,992 05	13,813 34	178 71	.....	.....	.....
8. Dutchess.....	6,999 35	6,127 10	872 25	.....	.....	.....
9. Nassau.....	22,771 15	22,771 15	.....	.....	.....	.....
10. Steuben.....	11,822 69	9,384 76	.....	.....	2,437 93	.....
11. Jefferson.....	8,892 73	8,892 73	.....	.....	.....	.....
12. Broome.....	4,659 19	4,561 69	97 50	.....	.....	.....
13. Oswego.....	.....	.....	.....	.....	.....	.....
14. Cayuga.....	6,352 65	6,352 65	.....	.....	.....	.....
15. Cattaraugus.....	5,594 30	5,594 30	.....	.....	.....	.....
Totals.....	\$137,828 71	\$131,768 23	\$3,107 58	\$493 00	\$2,459 90	.....
Averages.....	9,844 91	9,412 02	446 90	493 00	1,229 95	.....

Table 54 — Protective

PROTECTION OF PROPERTY AND HEALTH — *concluded*

COUNTY	Total	County clerk as register	Fish and game protection	Bounties	County laboratory	County sewers and drains
CLASS IV						
1. Saratoga.....	\$5,446 44	\$5,446 44				
2. Montgomery.....	3,216 50	3,198 00	\$18 50			
3. Herkimer.....	7,398 00	7,398 00				
4. Chemung.....	3,342 86	3,342 86				
5. Ontario.....	10,731 52	8,946 47			\$1,785 05	
6. Wayne.....	5,125 26	5,072 73	52 53			
7. Clinton.....	3,377 32	3,377 32				
8. Washington.....	7,090 78	7,080 78		\$10 00		
9. Otsego.....	2,792 52	2,792 52				
10. Rockland.....	1,617 53	1,617 53				
11. Franklin.....	1,264 12	1,264 12				
12. Delaware.....	8,275 51	8,275 51				
13. Fulton.....	3,002 22	3,002 22				
14. Columbia.....	5,192 37	5,192 37				
15. Allegany.....	4,361 14	4,361 14				
16. Madison.....	6,320 22	5,826 17			494 05	
17. Livingston.....	6,327 53	5,373 22			954 31	
18. Genesee.....	1,537 45		150 00		1,387 45	
19. Chenango.....	223 25	223 25				
20. Tompkins.....	3,084 31	3,084 31				
21. Warren.....	4,155 12	1,388 85				
22. Cortland.....	1,163 89	1,163 89	148 54	951 75	1,665 98	
Totals.....	\$95,045 86	\$87,427 70	\$369 57	\$961 75	\$6,286 84	
Averages.....	4,320 27	4,115 60	92 39	480 88	1,257 37	
CLASS V						
1. Sullivan.....	\$2,866 96	\$2,860 96		\$6 00		
2. Essex.....						
3. Orleans.....	3,353 49	3,337 64	\$15 85			
4. Wyoming.....						
5. Greene.....	36 00			36 00		
6. Seneca.....						
7. Tioga.....	770 17	770 17				
8. Lewis.....	359 35	359 35				
9. Schoharie.....	128 50	128 50				
10. Yates.....						
11. Putnam.....	2,115 20	2,115 20				
12. Schuyler.....	1,258 96	1,258 96				
13. Hamilton.....	515 05	515 05				
Totals.....	\$11,403 68	\$11,345 83	\$15 85	\$42 00		
Averages.....	1,267 08	1,418 23	15 85	21 00		

TABLE 55

EXPENSES FOR EDUCATION

Practically all of the expenses for schools of the State are paid by the officers of school districts.

District superintendents of schools:

The salaries of these officers are paid by the State, but the Education Law permits the boards of supervisors to grant additional compensation to such officials and to audit claims for certain office expenses enumerated in the statute. The amounts so expended are included under this title.

Educational notices:

The expenditures here included are chiefly for advertisements of the State scholarship examinations for Cornell University.

Farm bureau:

Some counties of the State contribute a fixed amount to some association for the services and expenses of the person in charge of this work. In other counties there seems to be a practice of paying for such services and expenses direct to the person performing the work. Both classes of expenditures are included under this title.

Deaf-mutes:

This title includes expenditures by the county for inmates of institutions for the instruction of deaf-mutes.

Blind:

This column includes the expenditures for inmates of institutions for the instruction of the blind.

The qualifications for admission to institutions for the instruction of deaf-mutes and blind do not require that the person to be admitted or the persons responsible for such person's support and maintenance shall be "poor persons". The expenditures for this instruction are not therefore classed as a charity.

Table 55 — Educational

	Total	District superintendents of schools	Educational notices	Farm bureau	Deaf-mutes	Blind	Not classified
Class I.....	\$43,266 88	\$14,399 96	\$336 10	\$5,000 00	\$16,690 59	\$1,840 23	\$5,000 00
Class II.....	20,351 30	5,936 07	61 50	3,000 00	11,236 39	117 34	.....
Class III.....	38,927 35	5,580 87	140 45	11,093 83	18,584 43	3,527 77	.....
Class IV.....	32,535 12	3,428 75	448 83	9,677 02	18,090 25	890 27	.....
Class V.....	3,143 45	1,385 11	476 78	.....	1,281 56	.....	.....
State.....	\$138,224 10	\$30,730 76	\$1,463 66	\$28,770 85	\$65,883 22	\$6,375 61	\$5,000 00
COUNTY							
CLASS I							
1. Erie.....	\$13,915 34	\$4,000 00	\$51 75	\$4,000 00	\$2,066 81	\$1,796 78	\$2,000 00
2. Monroe.....	12,150 66	1,999 96	10 53	1,000 00	9,096 70	43 45	.....
3. Westchester.....	17,200 88	8,400 00	273 80	.....	5,527 08	.....	\$3,000 00
Totals.....	\$43,266 88	\$14,399 96	\$336 10	\$5,000 00	\$16,690 59	\$1,840 23	\$5,000 00
Averages.....	14,422 44	4,799 98	113 03	2,500 00	5,563 53	920 11	2,500 00
CLASS II							
1. Onondaga.....	\$7,819 72	\$2,050 00	\$21 00	\$3,000 00	\$2,680 82	\$67 90	.....
2. Albany.....	4,858 33	686 07	14 00	.....	4,142 60	15 66	.....
3. Oneida.....	6,649 94	3,200 00	15 75	.....	3,400 41	33 78	.....
4. Rensselaer.....	1,023 31	.....	10 75	.....	1,012 56	.....	.....
Totals.....	\$20,351 30	\$5,936 07	\$61 50	\$3,000 00	\$11,236 39	\$117 34	.....
Averages.....	5,087 82	1,978 69	15 37	1,500 00	2,809 09	39 11	.....
CLASS III							
1. Orange.....	\$947 37	.....	\$5,25	.....	\$823 90	\$118 22	.....
2. Chautauqua.....	2,421 72	.....	.....	\$1,500 00	893 26	28 46	.....
3. Suffolk.....	2,514 56	\$1,589 91	17 25	.....	317 60	589 80	.....
4. Niagara.....	3,707 01	441 66	10 50	1,000 00	2,254 85	.....	.....
5. Ulster.....	1,698 48	.....	.....	1,000 00	538 48	160 00	.....
6. St. Lawrence.....	3,941 29	41 10	9 75	.....	2,790 44	1,100 00	.....
7. Schenectady.....	3,708 01	400 00	9 63	.....	3,233 49	64 89	.....
8. Dutchess.....	3,492 49	.....	.....	749 97	2,591 38	151 14	.....
9. Nassau.....	2,735 96	58 20	5 25	1,500 00	1,172 51	.....	.....
10. Steuben.....	1,507 80	200 00	7 80	.....	1,300 00	.....	.....
11. Jefferson.....	2,484 70	.....	29 40	905 46	1,549 84	.....	.....
12. Broome.....	1,904 64	.....	14 78	1,000 00	889 86	.....	.....
13. Oswego.....	938 40	.....	.....	938 40	.....	.....	.....
14. Cayuga.....	1,278 76	.....	20 84	1,000 00	228 82	29 10	.....
15. Cattaraugus.....	5,646 16	2,850 00	10 00	1,500 00	.....	1,286 16	.....
Totals.....	\$38,927 35	\$5,580 87	\$140 45	\$11,093 83	\$18,584 43	\$3,527 77	.....
Averages.....	2,595 15	797 26	12 76	1,109 38	1,438 14	391 97	.....

¹ Hamburg fair.² Teachers' retirement fund.

Table 55 — Educational — *concluded*

COUNTY	Total	District superintendents of schools	Educational notices	Farm bureau	Deaf-mutes	Blind	Not classified
CLASS IV							
1. Saratoga.....	\$2,027 68	\$525 00	\$5 25		\$1,497 43		
2. Montgomery....	3,736 00	189 68	48 88	\$1,125 00	2,372 44		
3. Herkimer.....	2,932 11			916 63	1,859 38	\$156 10	
4. Chemung.....	4 95		4 95				
5. Ontario.....	1,349 80		18 63		1,330 00	1 17	
6. Wayne.....	29 70		29 70				
7. Clinton.....	1,325 82		75 82	1,250 00			
8. Washington....	1,412 68	35 25	71 66		1,300 55	5 22	
9. Otsego.....	1,606 40		18 00	1,500 00	88 40		
10. Rockland.....	33 50		3 50		30 00		
11. Franklin.....	5,895 37	250 00	9 63	1,120 36	4,514 38	1 00	
12. Delaware.....	1,589 15			1,350 00	239 15		
13. Fulton.....	1,442 15	700 00	8 25		733 90		
14. Columbia.....	456 78		13 05		443 73		
15. Allegany.....	3,693 26	1,047 58	21 80	1,000 00	1,623 88		
16. Madison.....	1,930 97	67 11	47 00		1,198 39	618 47	
17. Livingston....	476 35	416 68	13 43			46 24	
18. Genesee.....	31 98				19 86	12 12	
19. Chenango.....	65 25		5 25		60 00		
20. Tompkins.....	694 55			665 03	8 76	20 76	
21. Warren.....	645 08	197 45	31 13		415 00	1 50	
22. Cortland.....	1,155 59		22 90	750 00	355 00	27 69	
Totals.....	\$32,535 12	\$3,428 75	\$448 83	\$9,677 02	\$18,090 25	\$890 27	
Averages.....	1,433 41	380 97	24 37	1,074 11	105 01	1,005 01	
CLASS V							
1. Sullivan.....	\$258 67		\$84 15		\$174 52		
2. Essex.....							
3. Orleans.....	20 76				20 76		
4. Wyoming.....							
5. Greene.....							
6. Seneca.....							
7. Tioga.....	34 00		34 00				
8. Lewis.....	464 90	\$3 00	3 00		458 90		
9. Schoharie....	923 75		323 75		600 00		
10. Yates.....							
11. Putnam.....	34 00	10 00	24 00				
12. Schuyler.....	640 69	632 81	7 88				
13. Hamilton.....	766 68	739 30			27 38		
Totals.....	\$3,143 45	\$1,385 11	\$476 78		\$1,281 56		
Averages.....	392 96	346 27	79 46		256 31		

TABLE 56

PREVENTION AND PUNISHMENT OF CRIME

This table is intended to show under general headings the items given in detail in Tables 57 to 59.

Table 56 — Corrective
PREVENTION AND PUNISHMENT OF CRIME

	Total	Conviction	Punishment	Reformation	Not classified
Class I.....	\$817,826 00	\$433,915 53	\$308,032 43	\$74,024 48	\$1,853 56
Class II.....	492,237 11	243,461 89	214,451 86	34,323 36	.....
Class III.....	697,260 59	514,433 09	171,688 96	11,138 54	.....
Class IV.....	507,372 84	361,108 27	133,887 44	10,393 86	1,983 27
Class V.....	129,915 13	95,008 40	32,985 02	1,921 71	.....
State.....	\$2,644,611 67	\$1,647,927 18	\$861,045 71	\$131,801 95	\$3,836 83
COUNTY					
CLASS I					
1. Erie.....	\$367,792 37	\$112,176 78	\$184,068 04	\$69,693 99	\$1,853 56
2. Monroe.....	240,403 93	131,050 54	105,293 79	4,059 60	.....
3. Westchester.....	209,629 70	190,688 21	18,670 60	270 89	.....
Totals.....	\$817,826 00	\$433,915 53	\$308,032 43	\$74,024 48	\$1,853 56
Averages.....	272,608 67	144,638 51	102,677 48	24,668 16	1,853 56
CLASS II					
1. Onondaga.....	\$180,179 86	\$60,696 73	\$111,390 30	\$8,092 83	.....
2. Albany.....	143,556 34	84,020 38	53,781 33	5,754 63	.....
3. Oneida.....	107,636 58	63,554 68	23,606 00	20,475 90	.....
4. Rensselaer.....	60,864 33	35,190 10	25,674 23	.....	.....
Totals.....	\$492,237 11	\$243,461 89	\$214,451 86	\$34,323 36	.....
Averages.....	123,059 28	60,865 47	53,612 96	11,440 84	.....
CLASS III					
1. Orange.....	\$62,931 58	\$45,728 91	\$16,908 39	\$294 28	.....
2. Chautauqua.....	32,461 07	22,110 74	10,114 61	235 72	.....
3. Suffolk.....	72,726 10	59,299 44	13,126 66	300 00	.....
4. Niagara.....	68,310 63	45,720 75	22,589 88	.....	.....
5. Ulster.....	28,634 32	20,056 72	8,445 60	132 00	.....
6. St. Lawrence.....	29,189 09	18,687 84	9,846 96	654 29	.....
7. Schenectady.....	50,531 49	24,262 05	25,985 47	283 97	.....
8. Dutchess.....	42,677 88	32,043 73	7,485 04	3,149 11	.....
9. Nassau.....	92,667 29	71,451 71	19,899 94	1,315 64	.....
10. Steuben.....	35,083 75	25,101 13	9,982 62	.....	.....
11. Jefferson.....	34,756 32	30,616 76	3,442 48	697 08	.....
12. Broome.....	32,111 28	26,890 79	4,020 49	1,200 00	.....
13. Oswego.....	47,042 43	41,592 25	5,030 18	420 00	.....
14. Cayuga.....	28,657 78	19,069 85	7,131 48	2,456 45	.....
15. Cattaraugus.....	39,479 58	31,800 42	7,679 16	.....	.....
Totals.....	\$697,260 59	\$514,433 09	\$171,688 96	\$11,138 54	.....
Averages.....	46,484 04	34,295 54	11,445 92	928 21	.....

¹ Witness fees.

Table 56 — Corrective

PREVENTION AND PUNISHMENT OF CRIME — *concluded*

COUNTY	Total	Conviction	Punishment	Reformation	Not classified
CLASS IV					
1. Saratoga.....	\$38,193 03	\$29,967 17	\$7,555 70	\$670 16	.....
2. Montgomery.....	33,569 04	24,249 74	9,179 30	140 00	.....
3. Herkimer.....	40,873 56	34,300 04	6,573 52	.....	.....
4. Chemung.....	18,141 22	11,628 70	6,512 52	.....	.....
5. Ontario.....	25,290 78	15,108 30	8,212 29	1,970 19	.....
6. Wayne.....	18,072 98	9,792 29	7,862 48	418 21	.....
7. Clinton.....	24,949 95	16,279 41	7,628 05	1,042 49	.....
8. Washington.....	32,177 13	27,305 89	4,559 76	311 48	.....
9. Otsego.....	15,307 27	7,718 12	7,250 96	338 19	.....
10. Rockland.....	26,858 98	21,007 83	5,592 66	258 49	.....
11. Franklin.....	22,891 17	14,828 80	7,157 69	904 68	.....
12. Delaware.....	13,051 15	11,315 98	1,735 17	.....	.....
13. Fulton.....	18,274 68	11,639 06	6,435 62	200 00	.....
14. Columbia.....	37,832 07	31,688 13	6,143 94	.....	.....
15. Allegany.....	13,102 05	8,459 65	4,642 40	.....	.....
16. Madison.....	12,751 64	8,241 74	3,967 05	542 85	.....
17. Livingston.....	17,858 07	13,501 74	4,356 33	.....	.....
18. Genesee.....	29,181 97	18,101 70	7,061 01	2,035 99	\$1,983 27
19. Chenango.....	14,114 06	9,599 42	3,969 21	545 43	.....
20. Tompkins.....	11,839 79	8,368 45	3,471 34	.....	.....
21. Warren.....	26,951 70	14,977 87	11,343 13	630 70	.....
22. Cortland.....	16,090 55	13,028 24	2,677 31	385 00	.....
Totals.....	\$507,372 84	\$361,108 27	\$133,887 44	\$10,393 86	\$1,983 27
Averages.....	23,062 40	16,414 01	6,085 79	692 52	1,983 27
CLASS V					
1. Sullivan.....	\$13,221 65	\$10,654 68	\$2,566 97	.....	.....
2. Essex.....	27,810 36	18,709 92	8,900 44	\$200 00	.....
3. Orleans.....	19,347 13	13,959 66	4,899 97	487 50	.....
4. Wyoming.....	.....	.....	.....	.....	.....
5. Greene.....	13,095 58	² 13,095 58	.....	.....	.....
6. Seneca.....	.....	.....	.....	.....	.....
7. Tioga.....	15,832 09	9,627 90	5,561 55	642 64	.....
8. Lewis.....	8,485 96	6,136 79	2,060 85	288 32	.....
9. Schoharie.....	8,550 68	6,553 11	1,997 57	.....	.....
10. Yates.....	.....	.....	.....	.....	.....
11. Putnam.....	13,518 21	8,005 55	5,209 41	303 25	.....
12. Schuyler.....	4,746 19	3,394 51	1,351 68	.....	.....
13. Hamilton.....	5,307 28	4,870 70	436 58	.....	.....
Totals.....	\$129,915 13	\$95,008 40	\$32,985 02	\$1,921 71	.....
Averages.....	12,991 51	9,500 84	3,665 00	384 35	.....

¹ Partly charitable, improperly classified in report.² All expenses.

TABLE 57**EXPENSES OF CONVICTION**

Under this title are included all expenditures for officers engaged in the prosecution of criminals and the expenses for the indictment and the trial of criminals.

For the character of the expenditures included under the title of the Prosecuting Officers see Table 46. For the character of the items included under the expenditures for the courts see Table 51.

Justices and constables:

The fees of justices and constables for services in the prosecution of persons accused of felonies are subject to audit by the board of supervisors. The amounts included under this column are the amounts paid upon such audit.

Indictment and criminal trials:

For defects in analysis of expenses of criminal and civil terms of courts, see description of table 51.

Table 57 —
EXPENSES OF

	Total	District attorney	County detective	Sheriff and sheriff's office	Coroners
Class I.....	\$433,915 53	\$99,636 69	\$1,258 92	\$105,792 35	\$56,714 58
Class II.....	243,461 89	59,134 88	2,127 75	76,305 84	34,978 66
Class III.....	514,433 09	123,066 43	3,123 90	153,908 47	54,821 45
Class IV.....	361,108 27	60,265 64	.....	102,647 73	36,409 50
Class V.....	95,008 40	16,116 06	.....	30,387 94	11,169 13
State.....	\$1,647,927 18	\$358,219 70	\$6,510 57	\$469,042 33	\$194,093 32
COUNTY					
1. Erie.....	\$112,176 78	\$31,922 98	.....	\$23,176 20	\$16,454 45
2. Monroe.....	131,050 54	24,284 75	.....	23,207 99	14,615 14
3. Westchester.....	190,688 21	43,428 96	\$1,258 92	59,408 16	25,644 99
Totals.....	\$433,915 53	\$99,636 69	\$1,258 92	\$105,792 35	\$56,714 58
Averages.....	144,638 51	33,212 23	1,258 92	35,264 12	18,904 86
CLASS					
1. Onondaga.....	\$60,696 73	\$11,718 17	.....	\$30,083 66	\$9,210 83
2. Albany.....	84,020 38	22,525 31	.....	19,080 28	10,359 36
3. Oneida.....	63,554 68	12,529 24	.....	19,879 46	9,262 96
4. Rensselaer.....	35,190 10	12,362 16	\$2,127 75	7,262 44	6,145 51
Totals.....	\$243,461 89	\$59,134 88	\$2,127 75	\$76,305 84	\$34,978 66
Averages.....	60,865 47	14,783 72	2,127 75	19,076 46	8,744 66
CLASS					
1. Orange.....	\$45,728 91	\$5,491 85	\$1,423 90	\$16,666 24	\$4,959 00
2. Chautauqua.....	22,110 74	3,831 96	.....	7,442 39	1,558 75
3. Suffolk.....	59,299 44	21,292 49	.....	14,572 52	3,868 09
4. Niagara.....	45,720 75	9,891 81	.....	9,500 15	5,970 31
5. Ulster.....	20,056 72	10,589 13	.....	7,747 59	1,720 00
6. St. Lawrence.....	18,687 84	3,770 91	.....	2,667 14	2,568 30
7. Schenectady.....	24,262 05	5,914 20	.....	5,568 05	3,052 41
8. Dutchess.....	32,043 73	5,404 11	.....	12,310 76	8,978 20
9. Nassau.....	71,451 71	27,947 07	1,700 00	13,079 44	3,183 80
10. Steuben.....	25,101 13	2,813 47	.....	7,031 32	1,895 26
11. Jefferson.....	30,616 76	5,001 40	.....	11,527 16	2,412 80
12. Broome.....	26,890 79	5,152 67	.....	11,582 47	5,322 03
13. Oswego.....	41,592 25	1,900 00	.....	18,032 86	4,112 42
14. Cayuga.....	19,069 85	3,537 22	.....	7,054 33	3,199 18
15. Cattaraugus.....	31,800 42	10,528 14	.....	9,126 05	2,020 90
Totals.....	\$514,433 09	\$123,066 43	\$3,123 90	\$153,908 47	\$54,821 45
Averages.....	34,295 54	8,204 43	1,561 95	10,260 56	3,654 76

¹ County investigator.

² Medical examiner.

³ Strike expense.

⁴ Special sessions of court.

Corrective

CONVICTION

INDICTMENT		CRIMINAL TRIALS		Justices and constables	Not classified	
Supreme court	County court	Supreme court	County court			
\$9,528 25	\$10,599 50	\$36,669 40	\$59,627 39	\$14,371 32	\$39,717 13	I
15,817 94	13,493 40	10,085 24	24,093 93	4,233 25	3,191 00	II
41,616 97	4,802 32	40,911 65	73,125 64	19,056 26		III
38,565 67	8,118 80	56,395 37	42,368 77	16,034 81	301 98	IV
8,424 91	1,230 84	13,241 40	11,312 61	3,052 01	73 50	V
\$113,953 74	\$38,244 86	\$157,303 06	\$210,528 34	\$56,747 65	\$43,283 61	State
I						
⁶ \$53 50	⁶	⁶ \$93 30	⁶	\$1,007 65	³ \$39,463 70	1
4,869 32	.....	7 25,982 27	⁷ \$34,273 71	3,563 93	.....	2
4,600 43	\$10,599 50	10,593 83	25,353 68	9,799 74	⁶ 253 43	3
\$9,528 25	\$10,599 50	\$36,669 40	\$59,627 39	\$14,371 32	\$39,717 13	
3,176 08	10,599 50	12,223 13	29,813 69	4,790 44	19,858 56	
II						
\$608 97	\$1,831 54	\$778 86	\$6,168 54	\$296 16	.....	1
4,631 90	1,833 56	4,981 07	15,433 49	1,984 41	⁴ \$3,191 00	2
10,577 07	9,828 30	.....	.....	1,477 65	.....	3
.....	.....	4,325 31	2,491 90	475 03	.....	4
\$15,817 94	\$13,493 40	\$10,085 24	\$24,093 93	\$4,233 25	\$3,191 00	
5,272 65	4,497 80	3,361 72	8,031 31	1,058 31	3,191 00	
III						
\$5,833 63	.....	\$4,703 84	\$5,406 98	\$1,243 47	.....	1
2,087 03	.....	1,272 00	4,042 86	1,875 75	.....	2
1,604 42	.....	6,506 62	9,036 95	2,418 35	.....	3
7,718 37	.....	3 00	10,795 58	1,841 53	.....	4
.....	.....	.....	.....	.....	.....	5
3,460 63	.....	2,163 97	2,240 72	1,816 17	.....	6
.....	.....	5,595 18	4,090 66	41 55	.....	7
1,203 64	\$735 84	830 90	.....	2,580 28	.....	8
3,175 34	.....	9,756 38	9,716 65	2,893 03	.....	9
8,261 02	3,703 98	.....	.....	1,396 08	.....	10
.....	.....	6,167 20	4,872 27	635 93	.....	11
3,962 59	.....	.....	.....	871 03	.....	12
.....	.....	.....	17,546 97	.....	.....	13
1,196 47	362 50	.....	3,036 02	684 13	.....	14
3,113 83	.....	3,912 56	2,339 98	758 96	.....	15
\$41,616 97	\$4,802 32	\$40,911 65	\$73,125 64	\$19,056 26	.....
3,783 36	1,600 77	4,091 16	6,647 78	1,465 86	.....

⁵ Sheriff's fund.⁶ Court expenses not classified. See Table 42.⁷ Expenses of civil trials included. See Table 51.

Table 57 —
EXPENSES OF

COUNTY	Total	District attorney	County detective	Sheriff and sheriff's office	Coroners
CLASS					
1. Saratoga.....	\$29,967 17	\$6,134 51	.....	\$8,782 77	\$3,064 82
2. Montgomery.....	24,249 74	2,688 69	.....	9,277 79	1,805 81
3. Herkimer.....	34,300 04	3,600 03	.....	3,368 21	1,985 31
4. Chemung.....	11,628 70	4,271 76	.....	5,206 51	1,808 31
5. Ontario.....	15,108 30	1,952 47	.....	4,725 71	2,763 08
6. Wayne.....	9,792 29	1,643 16	.....	3,643 06	1,423 00
7. Clinton.....	16,279 41	2,268 82	.....	5,913 58	1,911 75
8. Washington.....	27,305 89	5,983 61	.....	7,915 10	1,610 04
9. Otsego.....	7,718 12	1,923 89	.....	341 01	1,513 00
10. Rockland.....	21,007 83	4,170 09	.....	3,579 62	1,752 21
11. Franklin.....	14,828 80	2,177 81	.....	4,864 58	1,362 45
12. Delaware.....	11,315 98	1,802 80	.....	4,060 44	638 51
13. Fulton.....	11,639 06	2,685 66	.....	3,529 69	946 25
14. Columbia.....	31,688 13	3,753 28	.....	4,755 75	5,350 79
15. Allegany.....	8,459 65	1,927 95	.....	3,108 91	601 83
16. Madison.....	8,241 74	1,714 12	.....	2,473 10	1,697 70
17. Livingston.....	13,501 74	1,634 90	.....	4,959 83	1,143 19
18. Genesee.....	18,101 70	2,386 20	.....	5,378 32	2,736 25
19. Chenango.....	9,599 42	1,820 72	.....	3,753 91	789 15
20. Tompkins.....	8,368 45	1,394 75	.....	3,628 64	212 20
21. Warren.....	14,977 87	2,751 15	.....	6,494 74	993 00
22. Cortland.....	13,028 24	1,579 27	.....	2,886 46	300 85
Totals.....	\$361,108 27	\$60,265 64	.....	\$102,647 73	\$36,409 50
Averages.....	16,404 01	2,739 35	.....	4,665 80	1,654 98
CLASS					
1. Sullivan.....	\$10,654 68	\$1,375 58	.....	\$7,855 48	\$829 20
2. Essex.....	18,709 92	4,585 75	.....	3,023 33	2,655 30
3. Orleans.....	13,959 66	1,094 80	.....	4,908 42	2,517 04
4. Wyoming.....	.....	.....	.....	.....	.....
5. Greene.....	13,095 58	1,327 46	.....	4,591 96	2,327 10
6. Seneca.....	.....	.....	.....	.....	.....
7. Tioga.....	9,627 90	1,482 17	.....	3,133 15	495 12
8. Lewis.....	6,136 79	1,675 15	.....	537 37	694 12
9. Schoharie.....	6,553 11	1,212 50	.....	1,348 81	343 75
10. Yates.....	.....	.....	.....	.....	.....
11. Putnam.....	8,005 55	1,248 60	.....	1,810 85	691 95
12. Schuyler.....	3,394 51	942 05	.....	1,988 21	359 15
13. Hamilton.....	4,870 70	1,172 00	.....	1,190 36	256 40
Totals.....	\$95,008 40	\$16,116 06	.....	\$30,387 94	\$11,169 13
Averages.....	9,500 84	1,611 60	.....	3,038 79	1,116 91

¹ Not classified.

² Includes expenses of civil terms, see Judicial.

Corrective

CONVICTION — *concluded*

INDICTMENT		CRIMINAL TRIALS		Justices and constables	Not classified	
Supreme court	County court	Supreme court	County court			
IV						
\$3,211 94	\$176 70	\$3,858 81	\$4,062 92	\$674 70		1
		3,309 61	6,039 01	1,128 83		2
		18,772 85	5,131 29	1,442 35		3
				342 12		4
		4,429 66		1,237 38		5
		791 14	2,012 83	279 10		6
1,186 20		2,856 86	1,370 88	771 32		7
8,874 97		1,418 19		1,503 98		8
1,572 52	1,306 86			1,060 84		9
1,928 92	622 58	5,201 34	2,855 77	897 30		10
2,276 45			3,085 35	1,062 16		11
2,548 16			1,601 91	664 16		12
1,269 73	2,727 06			480 67		13
2,437 74		6,249 74	8,002 10	836 75	1 \$301 98	14
1,058 10			1,524 58	238 28		15
			1,850 26	506 56		16
2,692 70	1,943 94			1,127 18		17
2,772 34	216 96	4,099 46		512 17		18
1,458 23				455 92		19
2,127 52	908 14		1,321 49	97 20		20
1,894 07			2,349 22	495 69		21
1,256 08	216 56	5,407 71	1,161 16	220 15		22
\$38,565 67	\$8,118 80	\$56,395 37	\$42,368 77	\$16,034 81	\$301 98	
2,410 35	1,014 60	5,126 85	3,026 34	728 85	301 98	
V						
⁴ \$886 00	⁴	⁴ \$3,931 40	⁴ \$3,628 14	\$594 42		1
2,109 28			2,611 88	718 24		2
						3
2,995 69		309 55	800 00	743 82		4
						5
603 81	\$575 10	2,211 69	830 96	295 90		6
846 78	353 54	1,123 60	682 26	150 47	³ \$73 50	7
983 35	302 20	785 76	1,323 67	253 07		8
						9
						10
		2,740 60	1,435 70	77 85		11
				105 10		12
		² 2,138 80		113 14		13
\$8,424 91	\$1,230 84	\$13,241 40	\$11,312 61	\$3,052 01	\$73 50	
1,404 15	410 28	1,891 63	1,616 09	339 11	73 50	

³ Supreme Court chambers, law books, etc.⁴ Reported under Judicial.

TABLE 58

EXPENDITURES FOR PENAL INSTITUTIONS

Jail inmates:

Wherever in these tables the expenditures for the inmates of any institution are given they include:

- (a) The salary of the keeper or other principal officer in direct charge of the care and maintenance of such inmates;
- (b) The salary of the matron;
- (c) Domestic employees authorized by the board of supervisors;
- (d) Domestic employees employed in emergencies without prior authority by the board of supervisors;
- (e) Expenditures for the transportation of inmates;
- (f) Expenditures for kitchen utensils, bedding, table ware and other articles requiring frequent replacement;
- (g) Expenditures for food supplies;
- (h) Expenditures for clothing;
- (i) Expenditures for tobacco;
- (j) Expenditures for chaplain or clergymen;
- (k) Expenditures for physicians and medicines;
- (l) Expenditures for burial of inmates.

Employment of jail inmates:

Wherever in these tables a title is given covering the expenses of employment of the inmates of an institution (including the title " Almshouse Farm ") the items included are —

- (a) The salary of the superintendent or other person in charge of the work to be performed;
- (b) Premium on any bond required from such superintendent;
- (c) Employees authorized by the board of supervisors in the instruction of inmates or supervision of such work;
- (d) Other persons employed for such purposes in emergencies without such prior authorization by the board of supervisors;
- (e) Machines and permanent equipment purchased for such employment;

-
- (f) Tools and implements used by inmates in the performance of labor;
- (g-h-i-j-k) Materials or other articles or supplies purchased for use in carrying on the work of the inmates, classified according to the nature of the work performed.

(The articles included under sub-heads g to k are used up in the work performed or are transformed into finished products to be sold.)

Penal institutions:

The amounts here included are chiefly the amounts paid by counties to other counties for maintenance of criminals pursuant to contract.

Table 58 —

PENAL

	Total	Jail	Jail inmates
Class I.....	\$308,032 43	\$18,634 38	\$76,710 46
Class II.....	214,451 86	14,756 27	38,072 37
Class III.....	171,688 96	45,450 39	93,361 47
Class IV.....	133,887 44	30,599 18	83,466 86
Class V.....	32,985 02	5,027 49	23,845 11
State.....	\$861,045 71	\$114,467 71	\$315,456 27
COUNTY			
1. Erie.....	\$184,068 04	\$9,238 77	\$38,393 73
2. Monroe.....	105,293 79	7,605 09	21,436 65
3. Westchester.....	18,670 60	1,790 52	16,880 08
Totals.....	\$308,032 43	\$18,634 38	\$76,710 46
Averages.....	102,677 47	6,211 46	25,570 15
CLASS			
1. Onondaga.....	\$111,390 30		
2. Albany.....	53,781 33		\$10,081 33
3. Oneida.....	23,606 00	\$7,521 23	11,627 80
4. Rensselaer.....	25,674 23	7,235 04	16,363 24
Totals.....	\$214,451 86	\$14,756 27	\$38,072 37
Averages.....	53,612 96	7,378 13	12,690 79
CLASS			
1. Orange.....	\$16,908 39	\$3,360 36	\$9,932 03
2. Chautauqua.....	10,114 61	3,797 63	4,886 74
3. Suffolk.....	13,126 66	987 45	12,110 28
4. Niagara.....	22,589 88	4,852 69	12,656 61
5. Ulster.....	8,445 60	1,981 23	5,822 19
6. St. Lawrence.....	9,846 96	2,551 16	5,137 52
7. Schenectady.....	25,985 47	17,026 08	8,959 39
8. Dutchess.....	7,485 04	9 00	5,304 72
9. Nassau.....	19,899 94	2,304 09	16,391 73
10. Steuben.....	9,982 62	2,058 33	4,397 07
11. Jefferson.....	3,442 48	1,779 58	631 15
12. Broome.....	4,020 49		
13. Oswego.....	5,030 18	1,260 00	
14. Cayuga.....	7,131 48	951 92	4,157 99
15. Cattaraugus.....	7,679 16	2,530 87	2,974 05
Totals.....	\$171,688 96	\$45,450 39	\$93,361 47
Averages.....	11,445 93	3,960 74	7,173 95

Corrective — Punishment

INSTITUTIONS

Employment of jail inmates	Superintendent of penitentiary, office and quarters	Penitentiary	Penitentiary inmates	Employment of convicts	Penal institutions	
\$19,305 55	\$18,802 64 36,312 02	\$56,828 26	\$108,080 68 118,778 28	\$9,670 46	\$6,532 92	I
7,837 38		3,770 18		2,171 32	19,098 22	III
1,657 44					18,163 96	IV
1,073 28					3,039 14	V
\$29,873 65	\$55,114 66	\$60,598 44	\$226,858 96	\$11,841 78	\$46,834 24	State

I						
\$19,305 55	\$8,986 23 9,816 41	\$24,614 57 32,213 69	\$73,858 73 34,221 95	\$9,670 46		1
						2
						3
\$19,305 55	\$18,802 64 9,401 32	\$56,828 26 28,414 13	\$108,080 68 54,040 34	\$9,670 46 9,670 46		

II						
	\$36,312 02		\$75,078 28 43,700 00			1
						2
					\$4,456 97	3
					2,075 95	4
	\$36,312 02 36,312 02		\$118,778 28 59,389 14		\$6,532 92 3,266 46	

III						
\$1,040 75					\$2,575 25	1
					1,430 24	2
					28 93	3
1,891 68					3,188 90	4
					642 18	5
420 28					1,738 00	6
						7
				\$2,171 32		8
1,204 12						9
1,364 05					2,163 17	10
					1,031 75	11
1,916 50					2,103 99	12
		\$3,770 18				13
					2,021 57	14
					2,174 24	15
\$7,837 38		\$3,770 18		\$2,171 32	\$19,098 22	
1,306 23		3,770 18		2,171 32	1,736 20	

Table 58 —

PENAL

COUNTY	Total	Jail	Jail inmates
			CLASS
1. Saratoga.....	\$7,555 70	\$1,992 92	\$5,562 78
2. Montgomery.....	9,179 30	3,905 36	3,551 80
3. Herkimer.....	6,573 52	1,784 31	3,031 86
4. Chemung.....	6,512 52	.....	6,512 52
5. Ontario.....	8,212 29	3,333 09	3,221 76
6. Wayne.....	7,862 48	1,807 36	3,794 63
7. Clinton.....	7,628 05	618 08	6,149 95
8. Washington.....	4,559 76	6 00	4,553 76
9. Otsego.....	7,250 96	1,581 09	5,047 08
10. Rockland.....	5,592 66	1,470 43	4,059 73
11. Franklin.....	7,157 69	1,477 92	4,866 47
12. Delaware.....	1,735 17	.....	1,565 46
13. Fulton.....	6,435 62	1,715 55	3,589 94
14. Columbia.....	6,143 94	571 77	4,127 15
15. Allegany.....	4,642 40	1,234 94	2,875 19
16. Madison.....	3,967 05	.....	3,046 96
17. Livingston.....	4,356 33	1,306 59	1,555 21
18. Genesee.....	7,061 01	1,459 19	3,892 52
19. Chenango.....	3,969 21	1,060 09	2,909 12
20. Tompkins.....	3,471 34	1,486 82	1,123 66
21. Warren.....	11,343 13	3,492 34	7,078 76
22. Cortland.....	2,677 31	295 33	1,350 55
Totals.....	\$133,887 44	\$30,599 18	\$83,466 86
Averages.....	6,085 79	1,610 48	3,793 94
			CLASS
1. Sullivan.....	\$2,566 97	\$977 30	\$1,411 59
2. Essex.....	8,900 44	.....	8,900 44
3. Orleans.....	4,899 97	1,435 63	2,703 51
4. Wyoming.....	.....	.....	.....
5. Greene.....	.....	.....	.....
6. Seneca.....	.....	.....	.....
7. Tioga.....	5,561 55	1,009 38	3,075 83
8. Lewis.....	2,060 85	585 23	1,373 86
9. Schoharie.....	1,997 57	402 15	1,057 56
10. Yates.....	.....	.....	.....
11. Putnam.....	5,209 41	548 24	3,796 20
12. Schuyler.....	1,351 68	36 06	1,123 04
13. Hamilton.....	436 58	33 50	403 08
Totals.....	\$32,985 02	\$5,027 49	\$23,845 11
Averages.....	3,665 00	628 43	2,649 45

Corrective — Punishment

INSTITUTIONS — *concluded*

Employment of jail inmates	Superintendent of penitentiary, office and quarters	Penitentiary	Penitentiary inmates	Employment of convicts	Penal institutions	
IV						
					\$1,722 14	1
					1,757 35	2
						3
\$1,657 44						4
						5
					2,260 49	6
					860 02	7
						8
					622 79	9
					62 50	10
					813 30	11
					169 71	12
					1,130 13	13
					1,445 02	14
					532 27	15
					920 09	16
					1,494 53	17
					1,709 30	18
						19
					860 86	20
					772 03	21
					1,031 43	22
\$1,657 44					\$18,163 96	
1,657 44					1,068 46	
V						
					\$178 08	1
						2
					760 83	3
						4
						5
						6
\$1,073 28					403 06	7
					101 76	8
					537 86	9
						10
					864 97	11
					192 58	12
						13
\$1,073 28					\$3,039 14	
1,073 28					434 16	

TABLE 59

OFFICERS IN INSTITUTIONS ENGAGED IN REFORMATORY WORK

Defects in county treasurers' reports:

There is no definite classification in this State of the institutions accepting minors for care and maintenance. Some institutions receive such inmates both from commitment by justices of the peace or other judicial officers and by commitment by the superintendent of poor. County treasurers are not therefore uniform in making the division between private reform schools and private orphan asylums. It will be seen that, as classified by the county treasurer, these institutions received during the fiscal year reported the following:

Private reform schools, as per this table.....	\$99,172 50
Private orphan asylums, as per Table 63.....	553,897 62
Total.....	\$653,070 12

The total is accurate, the division of the amount is only approximate.

Table 59 — Corrective — Reformation

OFFICERS AND INSTITUTIONS ENGAGED IN REFORMATORY WORK

	Totals	Probation officer	State reform schools	Private reform schools
Class I.....	\$74,024 48	\$14,628 02		\$59,396 46
Class II.....	34,323 36	3,623 83	\$2,546 95	28,152 58
Class III.....	11,138 54	3,283 86	1,969 93	5,884 75
Class IV.....	10,393 86	3,609 26	2,207 75	4,576 85
Class V.....	1,921 71	701 35	58 50	1,161 86
State.....	\$131,801 95	\$25,846 32	\$6,783 13	\$99,172 50
COUNTY CLASS I				
1. Erie.....	\$69,693 99	\$11,875 74		\$57,818 25
2. Monroe.....	4,059 60	2,752 28		1,307 32
3. Westchester.....	270 89			270 89
Totals.....	\$74,024 48	\$14,628 02		\$59,396 46
Averages.....	24,674 82	7,314 01		19,798 82
CLASS II				
1. Onondaga.....	\$8,092 83	\$1,762 13	\$2,200 47	\$4,130 23
2. Albany.....	5,754 63		346 48	5,408 15
3. Oneida.....	20,475 90	1,861 70		18,614 20
4. Rensselaer.....				
Totals.....	\$34,323 36	\$3,623 83	\$2,546 95	\$28,152 58
Averages.....	11,441 12	1,811 91	1,273 47	9,384 19
CLASS III				
1. Orange.....	\$294 28			\$294 28
2. Chautauqua.....	235 72			235 72
3. Suffolk.....	300 00	\$300 00		
4. Niagara.....				
5. Ulster.....	132 00			132 00
6. St. Lawrence.....	654 29		\$654 29	
7. Schenectady.....	283 97			283 97
8. Dutchess.....	3,149 11	727 49		2,421 62
9. Nassau.....	1,315 64		1,315 64	
10. Steuben.....				
11. Jefferson.....	697 08	436 37		260 71
12. Broome.....	1,200 00	1,200 00		
13. Oswego.....	420 00	420 00		
14. Cayuga.....	2,456 45	200 00		2,256 45
15. Cattaraugus.....				
Totals.....	\$11,138 54	\$3,283 86	\$1,969 93	\$5,884 75
Averages.....	928 21	547 31	984 96	840 67

Table 59 — Corrective — Reformation

OFFICERS AND INSTITUTIONS ENGAGED IN REFORMATORY WORK
— *concluded*

COUNTY	Totals	Probation officer	State reform schools	Private reform schools
CLASS IV				
1. Saratoga	\$670 16	\$670 16		
2. Montgomery	140 00	60 00		\$80 00
3. Herkimer				
4. Chemung				
5. Ontario	1,970 19	1,122 69	\$620 72	226 78
6. Wayne	418 21			418 21
7. Clinton	1,042 49	300 00	742 49	
8. Washington	311 48	4 80		306 68
9. Otsego	338 19	75 45		262 74
10. Rockland	258 49	187 50	70 99	
11. Franklin	904 68	338 66		566 02
12. Delaware				
13. Fulton	200 00	200 00		
14. Columbia				
15. Allegany				
16. Madison	542 85	100 00	442 85	
17. Livingston				
18. Genesee	2,035 99			2,035 99
19. Chenango	545 43			545 43
20. Tompkins				
21. Warren	630 70	300 00	330 70	
22. Cortland	385 00	250 00		135 00
Totals	\$10,393 86	\$3,609 26	\$2,207 75	\$4,576 85
Averages	692 92	300 77	441 55	508 53
CLASS V				
1. Sullivan				
2. Essex	\$200 00	\$200 00		
3. Orleans	487 50			\$487 50
4. Wyoming				
5. Greene				
6. Seneca				
7. Tioga	642 64			642 64
8. Lewis	288 32	198 10	\$58 50	31 72
9. Schoharie				
10. Yates				
11. Putnam	303 25	303 25		
12. Schuyler				
13. Hamilton				
Totals	\$1,921 71	\$701 35	\$58 50	\$1,161 86
Averages	384 34	233 78	58 50	387 28

Table 60

EXPENSES FOR ALL CHARITIES

This table shows under general headings the amounts given in detail in Tables 60 and 61.

Administration:

Services and expenses of superintendent of poor or other county supervising officers of the department of charities. For items included see Table 46.

Table 60 —
EXPENSES FOR

	Total	Administration
Class I.....	\$914,036 43	\$40,584 33
Class II.....	632,893 30	12,725 75
Class III.....	652,688 65	57,730 84
Class IV.....	691,140 04	33,539 76
Class V.....	147,800 92	18,474 85
State.....	\$3,038,559 34	\$163,055 53
COUNTY		
1. Erie.....	\$438,590 45	\$26,666 08
2. Monroe.....	255,426 30	5,833 68
3. Westchester.....	220,019 68	8,084 57
Totals.....	\$914,036 43	\$40,584 33
Averages.....	253,234 10	13,528 11
CLASS		
1. Onondaga.....	\$168,390 68	\$4,534 93
2. Albany.....	176,197 99	1,261 15
3. Oneida.....	178,499 25	1,676 51
4. Rensselaer.....	109,805 38	5,253 16
Totals.....	\$632,893 30	\$12,725 75
Averages.....	158,223 32	3,231 48
CLASS		
1. Orange.....	\$79,673 44	\$2,153 11
2. Chautauqua.....	48,914 31	30,897 40
3. Suffolk.....	52,677 46	2,794 05
4. Niagara.....	35,068 15	1,836 24
5. Ulster.....	34,620 61	1,500 00
6. St. Lawrence.....	22,048 27	1,504 68
7. Schenectady.....	70,431 79	2,998 04
8. Dutchess.....	51,628 44	1,773 36
9. Nassau.....	17,908 04	2,082 52
10. Steuben.....	28,721 98	2,208 73
11. Jefferson.....	31,592 94	126 83
12. Broome.....	88,007 98	2,496 82
13. Oswego.....	34,177 39	1,000 00
14. Cayuga.....	37,455 88	2,621 80
15. Cattaraugus.....	19,761 97	1,736 96
Totals.....	\$652,688 65	\$57,730 84
Averages.....	43,365 91	3,848 72

Charitable

ALL CHARITIES

Improvident poor	Defective poor	Dependent children	Soldiers and sailors	Not classified	
\$337,185 53	\$238,786 65	\$274,145 17	\$23,334 75		I
222,697 38	147,224 84	232,381 29	17,864 04		II
307,207 23	124,966 43	133,291 25	29,492 90		III
395,671 50	114,320 28	84,554 23	37,240 77	\$25,813 50	IV
101,672 07	14,874 08	4,944 92	7,835 00		V
<u>\$1,364,433 71</u>	<u>\$640,172 28</u>	<u>\$729,316 86</u>	<u>\$115,767 46</u>	<u>\$25,813 50</u>	State
I					
\$172,976 08	\$104,930 24	\$131,085 30	\$2,932 75		1
82,861 90	119,468 51	40,455 21	6,807 00		2
81,347 55	14,387 90	102,604 66	13,595 00		3
<u>\$337,185 53</u>	<u>\$238,786 65</u>	<u>\$274,145 17</u>	<u>\$23,334 75</u>		
<u>112,395 17</u>	<u>79,595 55</u>	<u>91,381 72</u>	<u>7,778 25</u>		
II					
\$96,011 63	\$20,283 32	\$42,276 55	\$5,284 25		1
40,585 98	36,336 14	92,784 72	5,230 00		2
43,209 56	56,908 37	74,088 31	2,616 50		3
42,890 21	33,697 01	23,231 71	4,733 29		4
<u>\$222,697 38</u>	<u>\$147,224 84</u>	<u>\$232,381 29</u>	<u>\$17,864 04</u>		
<u>55,674 34</u>	<u>36,801 21</u>	<u>58,095 32</u>	<u>4,466 01</u>		
III					
\$42,414 76	\$21,668 29	\$10,077 28	\$3,360 00		1
2,682 39	1,743 03	11,851 49	1,740 00		2
32,679 65	3,292 59	13,295 67	615 50		3
11,475 17	10,100 18	10,671 56	985 00		4
15,883 53	8,852 59	6,104 49	2,280 00		5
17,072 10	2,526 49		945 00		6
29,534 03	32,095 70	4,904 02	900 00		7
21,383 05	10,615 10	12,836 93	5,020 00		8
3,470 79	9,157 27	2,877 16	320 00		9
22,291 37	561 88		3,660 00		10
25,946 01	1,014 16	1,037 94	3,468 00		11
28,666 02	6,920 24	47,119 90	2,805 00		12
20,239 10	12,938 29				13
19,704 50	1,452 53	12,192 65	1,484 40		14
13,764 76	2,028 09	322 16	1,910 00		15
<u>\$307,207 23</u>	<u>\$124,966 43</u>	<u>\$133,291 25</u>	<u>\$29,492 90</u>		
<u>20,480 41</u>	<u>8,331 08</u>	<u>11,107 60</u>	<u>2,106 63</u>		

Table 6o —
EXPENSES FOR ALL

COUNTY	Total	Administration
CLASS		
1. Saratoga	\$31,035 32	\$1,767 48
2. Montgomery	47,269 72	1,957 46
3. Herkimer	44,926 21	1,284 63
4. Chenung	27,400 50	1
5. Ontario	65,547 30	1,854 65
6. Wayne	19,165 04	1,286 67
7. Clinton	30,052 95	1,740 86
8. Washington	37,772 48	2,772 76
9. Otsego	41,577 78	1,447 34
10. Rockland	30,377 85	1,900 72
11. Franklin	21,433 37	969 93
12. Delaware	18,435 59	1,535 00
13. Fulton	26,251 28	1,462 14
14. Columbia	36,250 83	2,670 71
15. Allegany	30,939 50	1,827 65
16. Madison	32,239 25	1,888 79
17. Livingston	35,380 87	2,085 07
18. Genesee	22,888 93	
19. Chenango	28,078 74	1,877 13
20. Tompkins	22,777 49	784 40
21. Warren	30,859 96	1,477 87
22. Cortland	10,479 08	940 70
Totals	\$691,140 04	\$33,539 76
Averages	31,410 91	1,676 98
CLASS		
1. Sullivan	\$18,367 12	\$1,311 71
2. Essex	12,436 43	1,000 09
3. Orleans	27,402 61	1,283 63
4. Wyoming		
5. Greene	21,582 17	1,200 00
6. Seneca		
7. Tioga	20,132 41	11,394 35
8. Lewis	17,148 27	635 36
9. Schoharie	7,236 37	822 49
10. Yates		
11. Putnam	18,874 41	141 35
12. Schuyler	3,212 13	686 26
13. Hamilton	1,409 00	
Totals	\$147,800 92	\$18,474 85
Averages	14,780 09	1,847 98

Charitable

CHARITIES — *concluded*

Improvident poor	Defective poor	Dependent children	Soldiers and sailors	Not classified	
IV					
\$11,604 34	\$7,170 32	\$8,018 21	\$2,475 00		1
19,533 50	22,468 16	2,243 10	1,067 50		2
32,114 16	2,115 82	6,640 06	2,772 14		3
	120 00	1,530 00	387 00	\$25,363 50	4
32,760 85	22,138 93	4,103 93	4,689 54		5
	641 50	284 92	555 00		6
16,396 05	2,628 66	7,379 80	570 00		7
17,733 63	7,411 15	8,937 72	5,511 00		8
13,439 85	1,837 54	10,845 12	1,105 00		9
26,342 78	7,111 61	1,260 90	846 75		10
19,248 87					
15,553 97	4,296 87	2,374 88	4,237 72		11
15,970 59			930 00		12
8,323 29	13,405 44	1,525 41	1,535 00		13
18,805 51	5,547 65	7,290 21	1,936 75		14
20,254 48	2,879 12	2,419 12	3,559 13		15
	837 98	5,081 97	1,709 00	\$450 00	16
22,271 51	1,124 35	3,968 58	2,444 24		17
26,058 63	1,056 65				18
21,832 28	1,017 05	2,015 96	1,850 00		19
21,318 60	8,266 56	668 86	4,100 00		20
11,957 67					
17,906 54	3,320 07	7,465 48	690 00		21
6,543 53	1,924 85	500 00	570 00		22
\$395,671 50	\$114,320 28	\$84,554 23	\$37,240 77	\$25,813 50	
18,841 50	5,443 85	4,227 74	1,773 37		
V					
\$45,396 93	\$267 02	\$771 46	\$620 00		1
11,166 78	269 65				2
21,740 26	2,955 61	408 11	1,015 00		3
					4
11,414 74	7,397 43		4,570 00		5
					6
5,422 63	1,399 43		1,925 00		7
13,753 92	1,233 49	480 50	1,045 00		8
5,488 99	550 19		675 00		9
					10
14,819 95	590 26	3,072 85	250 00		11
1,745 87	220 00	220 00	500 00		12
1,932 00		212 00	175 00		13
\$101,672 07	\$14,874 08	\$4,944 92	\$7,835 00		
10,167 20	1,652 67	988 98	870 55		

¹ Poor orders.

² Error in footing of total

TABLE 61

DEFECTS IN COUNTY TREASURERS' REPORTS

The expenditures included in this table are paid by the county treasurer upon certificates of audit by the superintendent of the poor. Until recently these certificates did not show the nature of the expenses incurred, and in a few counties this defect has not been wholly remedied.

Improvident poor:

This title is intended to include the support of all persons (except dependent children and soldiers and sailors) who require aid from the public by reason of poverty caused in any other way than by mental or physical infirmities.

Almshouse, almshouse inmates:

For the items included under these titles, see description of Table 58.

Outside relief:

The items included under this heading are —

- (a) Services of overseers of the poor;
- (b-c-d) Extraordinary expenses for this purpose, as given by county treasurers;
- (e) Transportation of poor;
- (f) House furnishings;
- (g) Food supplies;
- (h) Clothing;
- (i-j) Extraordinary expenses for this purpose;
- (k) Physicians and medicines;
- (l) Burial.

Table 6r — Charitable
IMPROVIDENT POOR

	Total	Almshouse	Almshouse inmates	Outside relief	Almshouse farm	Not classified
Class I.....	\$337,185 53	\$70,730 67	\$169,603 03	\$51,256 67	\$17,577 39	\$28,017 97
Class II.....	222,697 38	25,948 55	176,636 37	20,112 46	.....	.....
Class III.....	307,207 23	58,435 22	151,145 98	31,913 67	27,198 59	38,513 77
Class IV.....	395,671 50	102,064 35	166,781 88	73,266 70	35,699 19	17,859 38
Class V.....	101,672 07	37,383 70	34,445 96	11,416 53	18,425 88	.....
State.....	\$1,364,433 71	\$294,562 49	\$698,613 22	\$187,966 03	\$98,901 05	\$84,391 12
COUNTY CLASS I						
1. Erie.....	\$172,976 08	\$42,349 24	\$81,244 63	\$15,929 34	\$5,434 90	\$28,017 97
2. Monroe.....	82,861 90	5,115 49	39,535 28	33,834 01	4,377 12	.....
3. Westchester..	81,347 55	23,265 74	48,823 12	1,493 32	7,765 37	.....
Totals.....	\$337,185 53	\$70,730 47	\$169,603 03	\$51,256 67	\$17,577 39	\$28,017 97
Averages.....	112,395 17	23,843 49	56,534 34	17,085 55	5,859 13	28,017 97
COUNTY CLASS II						
1. Onondaga....	\$96,011 63	.....	\$83,511 33	\$12,500 30	.....	.....
2. Albany.....	40,585 98	.....	35,460 72	5,125 26	.....	.....
3. Oneida.....	43,209 56	\$12,567 28	30,642 28	.....	.....	.....
4. Rensselaer...	42,890 21	13,381 27	27,022 04	2,486 90	.....	.....
Totals.....	\$222,697 38	\$25,948 55	\$176,636 37	\$20,112 46	.....	.....
Averages.....	55,674 34	12,974 27	44,159 09	6,704 15	.....	.....
COUNTY CLASS III						
1. Orange.....	\$42,414 76	\$3,831 74	\$31,947 95	\$1,844 01	\$4,791 06	.....
2. Chautauqua..	2,682 39	.....	.....	2,682 39	.....	.....
3. Suffolk.....	32,679 65	6,357 79	19,292 15	445 47	6,584 24	.....
4. Niagara.....	11,475 17	2,404 03	6,654 93	1 44	2,414 77	.....
5. Ulster.....	15,883 53	205 27	15,678 26	.....	.....	.....
6. St. Lawrence..	17,072 10	3,731 92	8,483 24	1,030 37	3,826 57	.....
7. Schenectady..	29,534 03	7,431 90	20,588 13	1,514 00	.....	.....
8. Dutchess.....	21,383 05	4,914 46	6,899 00	439 76	335 16	\$8,794 67
9. Nassau.....	3,470 79	.....	1,150 95	2,319 84	.....	.....
10. Steuben.....	22,291 37	7,425 20	9,325 24	5,540 93	.....	.....
11. Jefferson....	25,946 01	6,600 76	500 00	9,365 25	.....	\$9,480 00
12. Broome.....	28,666 02	6,229 14	14,401 38	2,530 90	5,504 60	.....
13. Oswego.....	20,239 10	.....	.....	.....	.....	\$20,239 10
14. Cayuga.....	19,704 50	5,727 12	9,273 98	2,886 01	1,817 39	.....
15. Cattaraugus..	13,764 76	3,575 89	6,950 77	1,313 30	1,924 80	.....
Totals.....	\$307,207 23	\$58,435 22	\$151,145 98	\$31,913 67	\$27,198 59	\$38,513 77
Averages.....	20,480 41	4,869 60	11,626 61	2,454 89	3,399 82	12,837 93

¹ Almshouse accounts before poor orders were itemized by superintendent of poor.

² "Resolution appropriation."

³ Superintendent of poor and county orders.

⁴ Lodging-house maintenance, \$3,044.74; inmates, \$19,659.35; superintendent, \$5,313.88.

Table 61 — Charitable
IMPROVIDENT POOR — *concluded*

COUNTY	Total	Almshouse	Almshouse inmates	Outside relief	Almshouse farm	Not classified
CLASS IV						
1. Saratoga.....	\$11,604 31	\$2,929 81	\$6,377 07	\$1,202 76	\$1,094 67	.....
2. Montgomery.....	19,533 50	6,260 90	9,888 83	3,383 77	.....	.....
3. Herkimer.....	32,114 16	6,479 95	11,254 16	12,310 53	2,069 52	.....
4. Chemung.....	.....	.....	.....	.....	.....	.....
5. Ontario.....	32,760 85	6,496 59	10,382 11	15,882 15	.....	.....
6. Wayne.....	16,396 95	6,159 20	7,170 31	3,067 44	.....	.....
7. Clinton.....	17,733 63	5,515 25	8,988 55	2,640 66	589 17	.....
8. Washington.....	13,139 85	4,944 73	5,661 59	2,533 53	.....	.....
9. Otsego.....	26,342 78	11,614 66	13,460 57	1,267 55	.....	.....
10. Rockland.....	19,248 87	5,018 83	12,528 19	16 00	1,685 85	.....
11. Franklin.....	15,553 97	1,341 73	2,893 91	9,149 41	2,168 92	.....
12. Delaware.....	15,970 59	.....	.....	.....	.....	\$15,970 59
13. Fulton.....	8,323 29	2,988 47	5,269 82	65 00	.....	.....
14. Columbia.....	18,805 51	5,207 94	9,733 71	944 98	2,918 88	.....
15. Allegany.....	20,254 48	3,802 91	5,343 41	5,876 72	5,231 44	.....
16. Madison.....	22,271 51	6,893 46	7,029 28	3,079 60	3,380 38	\$1,888 79
17. Livingston.....	26,058 63	7,600 85	13,029 21	5,428 57	.....	.....
18. Genesee.....	21,832 28	2,663 60	14,162 81	2,640 88	2,364 99	.....
19. Chenango.....	21,318 60	5,422 73	5,576 02	662 61	9,657 24	.....
20. Tompkins.....	11,957 67	4,479 72	6,855 07	622 88	.....	.....
21. Warren.....	17,906 54	4,775 58	7,768 58	2,230 88	3,131 50	.....
22. Cortland.....	6,543 53	1,467 44	3,408 68	260 78	1,406 63	.....
Totals.....	\$395,671 50	\$102,064 35	\$166,781 88	\$73,266 70	\$35,699 19	\$17,859 38
Averages.....	18,841 50	5,103 21	8,339 09	3,363 33	2,974 93	8,929 69
CLASS V						
1. Sullivan.....	\$15,396 93	\$14,929 15	\$100 00	.....	\$367 78	.....
2. Essex.....	11,166 78	.....	.....	.....	11,166 78	.....
3. Orleans.....	21,740 26	7,004 08	9,888 68	\$843 75	4,003 75	.....
4. Wyoming.....	.....	.....	.....	.....	.....	.....
5. Greene.....	11,414 74	1,390 43	7,566 05	2,346 01	112 25	.....
6. Seneca.....	.....	.....	.....	.....	.....	.....
7. Tioga.....	5,422 63	3,511 82	.....	1,910 81	.....	.....
8. Lewis.....	13,753 92	5,071 89	5,720 12	1,113 57	1,848 34	.....
9. Schoharie.....	5,188 99	1,080 10	2,906 65	275 26	926 98	.....
10. Yates.....	.....	.....	.....	.....	.....	.....
11. Putnam.....	14,819 95	4,396 23	8,264 46	2,159 26	.....	.....
12. Schuyler.....	1,745 87	.....	.....	1,745 87	.....	.....
13. Hamilton.....	1,022 00	.....	.....	1,022 00	.....	.....
Totals.....	\$101,672 07	\$37,383 70	\$34,445 96	\$11,416 53	\$18,425 88	.....
Averages.....	10,167 20	5,340 52	5,740 99	1,427 06	3,070 98	.....

¹ Orders issued by superintendent of poor.

² Administration, superintendent of poor.

TABLE 62

DEFECTIVE POOR

Defective poor:

This title is intended to include all persons who require aid from the public on account of mental or physical infirmities, either of a temporary or of a permanent nature. It does not include the deaf-mutes or blind whose support is classed under educational.

Items included under headings:

For the items included under the headings of columns 2 to 4 and 6 to 8, see descriptions of Table 58.

For the items included under column 5 see description of Table 46.

Insane:

The expenditures here included are those for the commitment of insane persons to State institutions, paid by the county treasurer upon audit of the judge or justice committing such persons.

A few counties seem to be paying private institutions for the care of insane persons.

Epileptics, feeble-minded:

The expenditures here included are for the amounts paid State institutions for the care and support of patients.

Table 62 —

DEFECTIVE

	Total	County hospital	County hospital inmates	Hospitals	Superintendent tuberculosis hospital
Class I.....	\$238,786 65	\$4,385 49	\$85,273 41	\$60,647 56	\$6,261 96
Class II.....	147,224 84		6,122 11	26,387 26	6,546 82
Class III.....	124,966 43	100 00	5,906 41	12,501 22	5,540 74
Class IV.....	114,320 28	1,431 14	2,217 84	33,157 36	5,800 53
Class V.....	14,874 08	7,247 43		4,562 49	
State.....	\$640,172 28	\$13,164 06	\$99,519 77	\$137,255 89	\$24,150 03
COUNTY					
1. Erie.....	\$104,930 24		\$39,219 44	\$57,052 83	
2. Monroe.....	119,468 51	\$4,385 49	33,086 90	3,594 73	\$6,261 96
3. Westchester.....	14,387 90		12,967 07		
Totals.....	\$238,786 65	\$4,385 49	\$85,273 41	\$60,647 56	\$6,261 96
Averages.....	79,595 55	4,385 49	28,424 47	30,323 78	6,261 96
CLASS					
1. Onondaga.....	\$20,283 32		\$6,122 11	\$13,089 41	
2. Albany.....	36,336 14				
3. Oneida.....	56,908 37			4,418 09	\$4,255 84
4. Rensselaer.....	33,697 01			8,879 76	2,290 98
Totals.....	\$147,224 84		\$6,122 11	\$26,387 26	\$6,546 82
Averages.....	36,801 21		6,122 11	8,795 75	3,273 41
CLASS					
1. Orange.....	\$21,668 29				\$1,763 72
2. Chautauqua.....	1,743 03				1,425 00
3. Suffolk.....	3,292 59			\$535 76	
4. Niagara.....	10,100 18		\$1,867 28	4,306 58	
5. Ulster.....	8,852 59			184 00	
6. St. Lawrence.....	2,526 49			121 00	
7. Schenectady.....	32,095 70		4,039 13	1,232 53	102 02
8. Dutchess.....	10,615 10			1,100 42	
9. Nassau.....	9,157 27			3,603 14	
10. Steuben.....	561 88				
11. Jefferson.....	1,014 16				
12. Broome.....	6,920 24				
13. Oswego.....	12,938 29				1,300 00
14. Cayuga.....	1,452 53	\$100 00		394 20	
15. Cattaraugus.....	2,028 09			1,023 59	950 00
Totals.....	\$124,966 43	\$100 00	\$5,906 41	\$12,501 22	\$5,540 74
Averages.....	8,331 08	100 00	2,953 20	1,389 02	1,108 14

Charitable

Poor

Tubercu- losis hospital	Tubercu- losis hospital inmates	Tubercu- losis hospital farm	Insane	Epileptics	Feeble- minded	Not classified	
\$20,396 13	\$45,094 92	\$3,906 07	\$9,103 39	\$2,639 49	\$1,078 23	.....	I
31,349 20	57,197 84	.....	9,781 80	1,657 90	8,181 91	.....	II
33,342 06	43,128 21	29 71	11,287 98	8,116 89	3,819 38	\$1,193 83	III
19,798 85	31,678 21	.....	15,024 59	1,989 90	3,221 86	.....	IV
446 31	60 00	.....	1,851 85	366 00	340 00	.....	V
\$105,332 55	\$177,159 18	\$3,935 78	\$47,049 61	\$14,770 18	\$16,641 38	\$1,193 83	State

I							
.....	.....	.....	\$7,460 40	\$1,197 57	.....	.....	1
\$20,396 13	\$45,094 92	\$3,906 07	1,362 84	799 47	\$580 00	.....	2
.....	.....	.....	280 15	642 45	498 23	.....	3
\$20,396 13	\$45,094 92	\$3,906 07	\$9,103 39	\$2,639 49	\$1,078 23	.....
20,396 13	45,094 92	3,906 07	3,034 46	879 83	539 11	.....

II							
.....	.....	.....	.....	\$511 80	\$560 00	.....	1
\$27,061 64	\$24,860 75	.....	\$4,835 41	556 07	6,083 91	.....	2
4,287 56	17,958 84	.....	1,570 03	285 93	1,358 00	.....	3
.....	14,378 25	.....	3,376 36	304 10	180 00	.....	4
\$31,349 20	\$57,197 84	.....	\$9,781 80	\$1,657 90	\$8,181 91	.....
15,674 60	19,065 94	.....	3,360 60	414 47	2,045 47	.....

III							
\$8,108 50	\$9,307 32	\$29 71	\$1,110 38	\$1,348 66	.....	.....	1
.....	.....	.....	35 95	162 52	\$119 56	.....	2
.....	.....	.....	129 28	2,572 43	55 12	.....	3
.....	.....	.....	521 20	2,595 12	810 00	.....	4
8,000 00	.....	.....	535 00	133 59	.....	.....	5
.....	.....	.....	897 00	214 66	100 00	\$1,193 83	6
5,940 91	18,608 00	.....	535 06	227 35	1,410 70	.....	7
.....	8,747 48	.....	.....	243 20	524 00	.....	8
.....	.....	.....	5,554 13	.....	200 00	.....	9
.....	.....	.....	.....	361 88	.....	.....	10
.....	.....	.....	547 75	146 41	320 00	.....	11
.....	6,465 41	.....	274 83	.....	180 00	.....	12
11,292 65	.....	.....	345 64	.....	.....	.....	13
.....	.....	.....	747 26	111 07	100 00	.....	14
.....	.....	.....	54 50	.....	.....	.....	15
\$33,342 06	\$43,128 21	\$29 71	\$11,287 98	\$8,116 89	\$3,819 38	\$1,193 83	
8,335 51	10,782 05	29 71	868 30	735 17	381 93	1,193 83	

Table 62 —

DEFECTIVE

COUNTY	Total	County hospital	County hospital inmates	Hospitals	Superintendent tuberculosis hospital
CLASS					
1. Saratoga.....	\$7,170 32	\$1,296 26	\$831 84	\$241 00	
2. Montgomery.....	22,468 16			702 55	\$1,785 82
3. Herkimer.....	2,115 82			379 65	
4. Chemung.....	120 00				
5. Ontario.....	22,138 93			5,249 69	1,100 40
6. Wayne.....	641 50				
7. Clinton.....	2,628 66			1,193 21	
8. Washington.....	7,411 15			6,259 85	
9. Otsego.....	1,837 54	64 18	986 00		
10. Rockland.....	7,111 61	70 70		6,319 00	
11. Franklin.....	1,296 87			861 96	
12. Delaware.....					
13. Fulton.....	13,405 44				1,468 38
14. Columbia.....	5,547 65			4,968 33	
15. Allegany.....	2,879 12			1,655 52	
16. Madison.....	837 98			343 69	
17. Livingston.....	1,124 35			343 00	
18. Genesee.....	1,056 65			1,056 65	
19. Chenango.....	1,017 05			114 40	
20. Tompkins.....	8,266 56				1,445 93
21. Warren.....	3,320 07			2,304 86	
22. Cortland.....	1,924 85		400 00	1,164 00	
Totals.....	\$114,320 28	\$1,431 14	\$2,217 84	\$33,157 36	\$5,800 53
Averages.....	5,443 85	477 04	739 28	822 33	1,450 13
CLASS					
1. Sullivan.....	\$267 02			\$45 45	
2. Essex.....	269 65				
3. Orleans.....	2,955 61			2,740 31	
4. Wyoming.....					
5. Greene.....	7,297 43	\$7,247 43			
6. Seneca.....					
7. Tioga.....	1,390 43			1,315 23	
8. Lewis.....	1,233 49			322 00	
9. Schoharie.....	550 19				
10. Yates.....					
11. Putnam.....	590 26			139 50	
12. Schuyler.....	220 00				
13. Hamilton.....					
Totals.....	\$14,874 08	\$7,247 43		\$4,562 49	
Averages.....	1,652 67	7,247 43		912 45	

Charitable

POOR — *concluded*

Tubercu- losis hospital	Tubercu- losis hospital inmates	Tubercu- losis hospital farm	Insane	Epileptics	Feeble- minded	Not classified	
IV							
\$681 00			\$3,911 43	\$208 79			1
6,579 20	\$10,982 71		2,119 95	177 93	\$120 00		2
17 57			1,561 72	96 54	60 34		3
			120 00				4
6,641 12	8,358 72		470 65	138 35	180 00		5
			494 92	106 58	40 00		6
			635 85	70 31	729 29		7
			233 40	82 45	835 45		8
			545 10	42 26	200 00		9
			400 95	175 54	145 42		10
			295 85	119 06	20 00		11
							12
3,863 62	7,321 49		534 47	157 48	60 00		13
			184 22	88 74	306 36		14
362 10			413 75	222 75	225 00		15
			337 17	77 12	80 00		16
			645 49	75 86	60 00		17
							18
			812 51	50 14	40 00		19
1,654 24	5,015 29		51 10	100 00			20
			915 21		100 00		21
			340 85		20 00		22
\$19,798 85	\$31,678 21		\$15,024 59	\$1,989 90	\$3,221 86		
2,828 40	7,919 55		751 22	117 05	189 52		
V							
			\$20 00	\$61 57	\$140 00		1
			269 65				2
			163 00	52 30			3
							4
			150 00				5
							6
			75 20				7
\$446 31			356 95	28 23	80 00		8
			295 00	175 19	80 00		9
							10
	\$60 00		302 05	48 71	40 00		11
			220 00				12
							13
\$446 31	\$60 00		\$1,851 85	\$366 00	\$340 00		
446 31	60 00		205 76	73 20	85 00		

TABLE 63

EXPENDITURES FOR DEPENDENT CHILDREN

County agent for placing dependent children:

The expenditures here included are in some instances for the services and expenses of an assistant to the superintendent of poor or for a special county officer appointed (authority questionable) for this purpose.

In most counties, however, the amount represents the payment to a society as a contribution toward the services and expenses of a person employed by such society for supervision of charities relative to children.

County orphanage, county orphanage inmates:

For the items included under these titles see description of Table 58.

Municipal orphan asylums:

The items here included are amounts paid city orphan asylums for the care and support of children. Usually the amount is fixed by contract at a per diem or per week charge.

Private orphan asylums:

For the defects in county treasurers' reports relative to the division of the expenditures to institutions caring for children, either as private reform schools or private orphan asylums, see description of Table 58.

The amounts here included are for payments to such institutions, usually at a fixed rate per day, week, month or year.

Orphans in families:

The amounts here included are amounts paid for the care of dependent children elsewhere than in institutions.

Table 63 — Charitable
DEPENDENT CHILDREN

	Totals	County agent for placing dependent children	County orphanage	County orphanage inmates	Municipal orphan asylums	Private orphan asylums	Orphans in families
Class I	\$274,145 17	\$40,612 96	\$579 43	\$2,048 40	\$24,704 81	\$179,134 20	\$27,065 37
Class II	232,381 29	4,674 10			34,461 73	193,245 46	
Class III	133,291 25	8,153 34	620 50	2,803 04	13,541 32	100,267 91	7,905 14
Class IV	84,554 23	5,483 13	201 10	6,184 98	9,296 97	59,377 98	4,010 07
Class V	4,944 92			54 83	2,832 02	1,872 07	186 00
State	\$729,316 86	\$58,923 53	\$1,401 03	\$11,091 25	\$84,836 85	\$533,897 62	\$39,166 58
COUNTY							
				CLASS I			
1. Erie	\$131,085 30	\$8,659 84			\$21,710 72	\$73,849 70	\$26,865 04
2. Monroe	40,455 21	29,381 01	\$579 43	\$2,048 40	\$2,994 09	5,452 28	
3. Westchester	102,604 66	2,572 11				99,832 22	200 33
Totals	\$274,145 17	\$40,612 96	\$579 43	\$2,048 40	\$24,704 81	\$179,134 20	\$27,065 37
Averages	91,381 72	13,537 65	579 43	2,048 40	12,350 40	59,711 40	13,532 68
				CLASS II			
1. Onondaga	\$42,276 55	\$1,809 36			\$34,461 73	\$6,005 46	
2. Albany	92,784 72					92,784 72	
3. Oneida	74,088 31	2,864 74				71,223 57	
4. Rensselaer	23,231 71					23,231 71	
Totals	\$232,381 29	\$4,674 10			\$34,461 73	\$193,245 46	
Averages	58,095 32	2,337 05			34,461 73	48,311 36	
				CLASS III			
1. Orange	\$10,077 28	\$1,225 00	\$520 50	\$2,803 04		\$5,528 74	
2. Chautauqua	11,851 49	1,150 00				10,701 49	
3. Suffolk	13,295 67		100 00			13,195 67	
4. Niagara	10,671 56	900 00			\$4,859 39	4,870 17	\$42 00
5. Ulster	6,104 49	900 00				5,204 49	
6. St. Lawrence							
7. Schenectady	4,904 02	1,678 80			634 86	1,014 39	1,575 97
8. Dutchess	12,836 93	2,299 54			5,169 91		5,367 48
9. Nassau	2,877 16				2,877 16		
10. Steuben							
11. Jefferson	1,037 94					1,037 94	
12. Broome	47,119 90					46,200 21	919 69
13. Oswego							
14. Cayuga	12,192 65					12,192 65	
15. Cattaraugus	322 16					322 16	
Totals	\$133,291 25	\$8,153 34	\$620 50	\$2,803 04	\$13,541 32	\$100,267 91	\$7,905 14
Averages	11,107 60	1,358 89	310 25	2,803 04	3,385 33	10,026 79	1,976 28

Table 63 — Charitable
DEPENDENT CHILDREN — *concluded*

COUNTY	Totals	County agent for placing dependent children	County orphanage	County orphanage inmates	Municipal orphan asylums	Private orphan asylums	Orphans in families
CLASS IV							
1. Saratoga	\$8,018 21					\$8,012 21	\$6 00
2. Montgomery	2,243 10	\$474 88				1,719 35	48 87
3. Herkimer	6,640 06	853 29				5,309 54	477 23
4. Chemung	1,530 00	1,530 00					
5. Ontario	4,103 93				\$130 35	3,973 58	
6. Wayne	284 92					284 92	
7. Clinton	7,379 80				7,379 80		
8. Washington	8,937 72	916 66				8,021 06	
9. Otsego	10,845 12					10,845 12	
10. Rockland	1,260 90	1,208 30				52 60	
11. Franklin	2,374 88					2,374 88	
12. Delaware							
13. Fulton	1,525 41					1,525 41	
14. Columbia	7,290 21			\$1,304 11		5,936 10	
15. Allegany	2,419 12					1,869 62	549 50
16. Madison	5,081 97		\$201 10	4,880 87			
17. Livingston	3,968 58					3,509 58	459 00
18. Genesee							
19. Chenango	2,015 96					2,015 96	
20. Tompkins	668 86				580 64	88 22	
21. Warren	7,465 48				1,206 18	3,789 83	2,469 47
22. Cortland	500 00	500 00					
Totals	\$84,554 23	\$5,483 13	\$201 10	\$6,184 98	\$9,296 97	\$59,377 98	\$4,010 07
Averages	4,227 71	913 85	201 10	3,092 49	2,324 24	3,711 12	668 34
CLASS V							
1. Sullivan	\$771 46					\$771 46	
2. Essex							
3. Orleans	408 11					408 11	
4. Wyoming							
5. Greene							
6. Seneca							
7. Tioga							
8. Lewis	480 50					480 50	
9. Schoharie							
10. Yates							
11. Putnam	3,072 85			\$54 83	\$2,832 02		\$186 00
12. Schuyler							
13. Hamilton	212 00					212 00	
Totals	\$4,944 92			\$54 83	\$2,832 02	\$1,872 07	\$186 00
Averages	988 98			54 83	2,832 02	468 01	186 00

Table 64**EXPENSES FOR SOLDIERS AND SAILORS**

The amounts included under this title are for expenditures incurred pursuant to the Poor Law, for dependent soldiers and sailors.

Table 64 — Charitable
SOLDIERS AND SAILORS

	Total	Soldiers' relief	Soldiers' burials	Soldiers' headstones
Class I.....	\$23,334 75	\$10,425 00	\$10,576 00	\$2,333 75
Class II.....	17,864 04		15,414 79	2,449 25
Class III.....	29,492 90	2,100 00	24,522 40	2,870 50
Class IV.....	37,240 77	13,237 77	20,427 50	3,575 50
Class V.....	7,835 00		6,880 00	955 00
State.....	\$115,767 46	\$25,762 77	\$77,820 69	\$12,184 00

COUNTY	CLASS I			
1. Erie.....	\$2,932 75	\$75 00	\$2,384 00	\$473 75
2. Monroe.....	6,807 00		5,442 00	1,365 00
3. Westchester.....	13,595 00	10,350 00	2,750 00	495 00
Totals.....	\$23,334 75	\$10,425 00	\$10,576 00	\$2,333 75
Averages.....	7,778 25	5,212 50	3,525 33	777 58

	CLASS II			
1. Onondaga.....	\$5,284 25		\$4,700 00	\$584 25
2. Albany.....	5,230 00		4,210 00	1,020 00
3. Oneida.....	2,616 50		2,071 50	545 00
4. Rensselaer.....	4,733 29		4,433 29	300 00
Totals.....	\$17,864 04		\$15,414 79	\$2,449 25
Averages.....	4,466 01		3,853 69	612 31

	CLASS III			
1. Orange.....	\$3,360 00		\$2,700 00	\$660 00
2. Chautauqua.....	1,740 00		1,440 00	300 00
3. Suffolk.....	615 50		420 00	195 50
4. Niagara.....	985 00		850 00	135 00
5. Ulster.....	2,280 00		2,280 00	
6. St. Lawrence.....	945 00		945 00	
7. Schenectady.....	900 00		850 00	50 00
8. Dutchess.....	5,020 00	\$1,550 00	3,470 00	
9. Nassau.....	320 00		275 00	45 00
10. Steuben.....	3,660 00		3,330 00	330 00
11. Jefferson.....	3,468 00		3,168 00	300 00
12. Broome.....	2,805 00	100 00	2,600 00	105 00
13. Oswego.....				
14. Cayuga.....	1,484 40	450 00	644 40	390 00
15. Cattaraugus.....	1,910 00		1,550 00	360 00
Totals.....	\$29,492 90	\$2,100 00	\$24,522 40	\$2,870 50
Averages.....	2,106 63	700 00	1,751 60	260 95

Table 64 — Charitable
SOLDIERS AND SAILORS — *concluded*

COUNTY	Total	Soldiers' relief	Soldiers' burials	Soldiers' headstones
CLASS IV				
1. Saratoga.....	\$2,475 00	\$100 00	\$2,150 00	\$225 00
2. Montgomery.....	1,067 50	200 00	837 50	30 00
3. Herkimer.....	2,772 14	1,502 14	1,150 00	120 00
4. Chemung.....	387 00			387 00
5. Ontario.....	4,689 54	3,229 54	1,250 00	210 00
6. Wayne.....	555 00		420 00	135 00
7. Clinton.....	570 00		495 00	75 00
8. Washington.....	5,511 00	3,559 00	1,712 00	240 00
9. Otsego.....	1,105 00		880 00	225 00
10. Rockland.....	846 75		680 00	166 75
11. Franklin.....	1,237 72	197 72	875 00	165 00
12. Delaware.....	930 00		885 00	45 00
13. Fulton.....	1,535 00	25 00	1,150 00	360 00
14. Columbia.....	1,936 75		1,750 00	186 75
15. Allegany.....	3,559 13	2,695 13	804 00	60 00
16. Madison.....	1,709 00		1,379 00	330 00
17. Livingston.....	2,144 24	1,704 24	350 00	90 00
18. Genesee.....				
19. Chenango.....	1,850 00		1,550 00	300 00
20. Tompkins.....	1,100 00		950 00	150 00
21. Warren.....	690 00		630 00	60 00
22. Cortland.....	570 00	25 00	530 00	15 00
Totals.....	\$37,240 77	\$13,237 77	\$20,427 50	\$3,575 50
Averages.....	1,773 37	1,323 77	1,021 37	170 26
CLASS V				
1. Sullivan.....	\$620 00		\$455 00	\$165 00
2. Essex.....				
3. Orleans.....	1,015 00		775 00	240 00
4. Wyoming.....				
5. Greene.....	1,570 00		1,570 00	
6. Seneca.....				
7. Tioga.....	1,925 00		1,700 00	225 00
8. Lewis.....	1,045 00		850 00	195 00
9. Schoharie.....	675 00		630 00	45 00
10. Yates.....				
11. Putnam.....	250 00		250 00	
12. Schuyler.....	560 00		500 00	60 00
13. Hamilton.....	175 00		150 00	25 00
Totals.....	\$7,835 00		\$6,880 00	\$955 00
Averages.....	870 55		764 44	136 42

TABLE 65

EXPENSES FOR HIGHWAY MAINTENANCE

Superintendent of highways:

For the items included under this title see description of Table 46.

County line bridges:

The expenditures included under this heading are for the shares of the counties in the maintenance of bridges over streams forming boundary lines between counties.

County road maintenance:

The expenditures here included are for the repair and improvement of county roads (see Highway Law, section 108). Payments are made upon audit of the board of supervisors.

State and county highways:

The amounts here included are paid upon drafts from the State Highway Department for the repair and improvement of State and county highways from the funds indicated.

In a number of counties the report of the county treasurer does not show the funds from which such payments were made. Where the reports are so defective, the amount has been entered under not classified.

The following shows the total cost of the maintenance of such highways:

From State funds.....	\$2,632,935 80
From town funds.....	177,692 03
From village funds.....	45,643 22
Not classified.....	731,465 61
	\$3,587,736 66
	\$3,587,736 66

Indian reservation highways:

The amount paid upon drafts of the Highway Department from State funds deposited with the county treasurer.

Table 65 —

	Total	Administrative. Superin- tendent of highways	County line bridges	County road maintenance
Class I.....	\$631,495 15	\$30,665 76	\$3,371 41	\$55,970 14
Class II.....	767,165 50	45,871 27	86,339 81	33,247 13
Class III.....	1,940,670 60	40,585 75	16,717 13	707,733 71
Class IV.....	1,220,411 50	46,310 97	48,340 21	48,970 33
Class V.....	264,581 55	18,038 88	1,099 32	2,850 22
State.....	\$4,824,324 30	\$181,472 63	\$155,867 38	\$848,771 53
COUNTY				
1. Erie.....	\$317,599 93	\$13,671 55	\$56 41	\$49,153 60
2. Monroe.....	153,568 73	9,785 14	.....	6,816 45
3. Westchester.....	160,326 49	7,209 07	3,315 00	.....
Totals.....	\$631,495 15	\$30,665 76	\$3,371 41	\$55,970 14
Averages.....	210,498 38	10,221 92	1,135 70	27,985 07
CLASS				
1. Onondaga.....	\$252,727 39	\$32,446 94	\$79,170 63	\$6,886 89
2. Albany.....	240,125 10	3,334 77	.....	26,360 24
3. Oneida.....	155,323 10	6,609 06	7,168 68	.....
4. Rensselaer.....	118,989 91	3,480 50	.....	.....
Totals.....	\$767,165 50	\$45,871 27	\$86,339 31	\$33,247 13
Averages.....	191,791 37	11,467 81	43,169 65	16,623 56
CLASS				
1. Orange.....	\$185,868 05	\$3,033 33	\$7,021 62	.....
2. Chautauqua.....	12,929 80	1,715 78	.....	.....
3. Suffolk.....	73,408 66	3,247 38	1,076 51	.....
4. Niagara.....	55,034 48	2,253 31	.....	.....
5. Ulster.....	108,463 63	4,645 01	762 53	\$25 00
6. St. Lawrence.....	104,012 06	3,170 65	.....	.....
7. Schenectady.....	92,815 00	2,017 72	929 24	.....
8. Dutchess.....	86,639 74	3,185 98	.....	.....
9. Nassau.....	764,345 22	2,172 64	6,490 66	707,708 71
10. Steuben.....	71,272 53	2,828 22	.....	.....
11. Jefferson.....	161,262 01	3,459 72	.....	.....
12. Broome.....	77,450 74	2,052 07	.....	.....
13. Oswego.....	57,735 18	2,910 92	.....	.....
14. Cayuga.....	60,192 49	2,122 58	43 12	.....
15. Cattaraugus.....	29,241 01	1,769 44	393 45	.....
Totals.....	³ \$1,940,670 60	\$40,585 75	\$16,717 13	\$707,733 71
Averages.....	129,378 04	2,705 71	2,388 17	353,866 85

¹ From State, town and village funds.² Town and villages.

Highway Maintenance

STATE AND COUNTY HIGHWAYS				Indian reservation highways	Total maintenance	
From State funds	From town funds	From village funds	Not classified			
\$472,012 08	\$24,697 29	\$38,201 40	\$293 58	\$6,283 49	\$600,829 39	I
229,796 99	7,628 71	578 37	358,581 53	5,122 19	721,294 23	II
917,177 35	48,423 82	2,012 12	191,014 42	17,007 30	1,900,085 85	III
811,805 96	78,120 35	4,344 26	160,455 30	22,064 12	1,174,100 53	IV
202,143 42	18,821 86	507 07	21,120 78	.....	246,542 67	V
\$2,632,935 80	\$177,692 03	\$45,643 22	\$731,465 61	\$50,477 10	\$4,642,852 67	State
I						
\$210,428 87	.....	\$37,712 34	¹ \$293 58	\$6,283 49	\$303,928 38	1
124,386 35	\$12,468 79	112 00	.....	.....	143,783 59	2
137,196 86	12,228 50	377 06	.....	.....	153,117 42	3
\$472,012 08	\$24,697 29	\$38,201 40	¹ \$293 58	\$6,283 49	\$600,829 39	
157,334 02	12,348 64	12,733 80	¹ 293 58	6,283 49	200,276 46	
II						
\$120,893 66	\$7,628 71	\$578 37	.....	\$5,122 19	\$220,280 45	1
.....	.....	.....	¹ \$210,430 09	.....	236,790 33	2
.....	.....	.....	¹ 141,545 36	.....	148,714 04	3
108,903 33	.....	.....	² 6,606 08	.....	115,509 41	4
\$229,796 99	\$7,628 71	\$578 37	\$358,581 53	\$5,122 19	\$721,294 23	
114,898 49	7,628 71	578 37	119,527 17	5,122 19	180,323 55	
III						
\$165,829 89	\$9,983 21	.....	.....	.....	\$182,834 72	1
10,265 22	777 90	\$119 50	.....	\$51 40	11,214 02	2
65,878 34	3,046 18	160 25	.....	.....	70,161 28	3
44,110 22	3,189 62	.....	.....	5,481 33	52,781 17	4
96,227 25	6,354 84	449 00	.....	.....	103,818 62	5
94,305 68	.....	.....	² \$6,535 73	.....	100,841 41	6
.....	.....	.....	89,868 04	.....	90,797 28	7
73,645 84	9,370 50	437 42	.....	.....	83,453 76	8
45,527 05	2,446 16	.....	.....	.....	762,172 58	9
.....	.....	.....	² 68,444 31	.....	68,444 31	10
147,239 50	.....	.....	² 10,562 79	.....	157,802 29	11
70,717 23	4,680 44	.....	.....	.....	75,397 67	12
49,517 41	4,627 90	678 95	.....	.....	54,824 26	13
53,913 72	3,947 07	167 00	.....	.....	58,070 91	14
.....	.....	.....	² 15,603 55	11,474 57	27,471 57	15
\$917,177 35	\$48,423 82	\$2,012 12	\$191,014 42	\$17,007 30	\$1,900,085 85	
76,431 44	4,842 38	335 35	38,202 88	5,668 93	126,672 39	

* Error of \$1.00 in footing of treasurer's report, Cayuga county.

Table 65 — Highway

	Total	Administrative, Superin- tendent of highways	County line bridges	County road maintenance
CLASS				
1. Saratoga.....	\$131,886 36	\$4,516 33	\$33,616 41	.....
2. Montgomery.....	67,014 47	2,104 40	344 20	.....
3. Herkimer.....	124,096 21	1,672 36	3,345 78	.....
4. Chemung.....	41,946 92	1,475 81	152 31	.....
5. Ontario.....	47,705 53	1,983 22	.....	.....
6. Wayne.....	26,958 96	2,019 55	.....	.....
7. Clinton.....	65,393 93	2,000 00	.....	.....
8. Washington.....	31,461 41	1,950 97	6,751 40	.....
9. Otsego.....	78,569 65	2,131 64	478 58	.....
10. Rockland.....	72,704 52	2,112 47	.....	\$30,587 13
11. Franklin.....	86,903 44	2,269 73	.....	17,141 80
12. Delaware.....	23,810 85	2,375 00	425 44	.....
13. Fulton.....	62,326 65	1,671 76	5 49	.....
14. Columbia.....	47,018 13	3,697 45	.....	.....
15. Allegany.....	31,578 80	2,015 22	16 89	.....
16. Madison.....	16,897 83	2,780 44	223 11	.....
17. Livingston.....	27,028 18	1,790 59	.....	205 40
18. Genesee.....	28,890 46	1,210 72	.....	.....
19. Chenango.....	73,040 31	1,293 88	130 60	.....
20. Tompkins.....	54,808 61	1,625 70	.....	36 00
21. Warren.....	46,557 62	1,984 48	2,850 00	1,000 00
22. Cortland.....	33,812 66	1,629 25	.....	.....
Totals.....	\$1,220,411 50	\$46,310 97	\$48,340 21	\$48,970 33
Averages.....	.....	.....	.....	.....
CLASS				
1. Sullivan.....	\$33,622 14	\$2,362 99	\$850 15	\$1,240 22
2. Essex.....	30,296 76	1,700 00	.....	.....
3. Orleans.....	46,364 54	2,040 26	.....	.....
4. Wyoming.....	.....	.....	.....	.....
5. Greene.....	31,588 72	1,600 00	.....	.....
6. Seneca.....	.....	.....	.....	.....
7. Tioga.....	23,548 44	1,369 44	88 33	.....
8. Lewis.....	24,803 86	2,963 33	.....	.....
9. Schoharie.....	10,799 96	1,748 40	160 84	.....
10. Yates.....	.....	.....	.....	.....
11. Putnam.....	23,949 98	1,219 20	.....	1,610 00
12. Schuyler.....	6,898 65	939 26	.....	.....
13. Hamilton.....	32,708 50	2,096 00	.....	.....
Totals.....	\$264,581 55	\$18,038 88	\$1,099 32	\$2,850 22
Averages.....	.....	.....	.....	.....

¹ From State, town and village funds.² Chasm road repairs.

Maintenance — concluded

STATE AND COUNTY HIGHWAYS				Indian reservation highways	Total maintenance	
From State funds	From town funds	From village funds	Not classified			
IV						
\$89,435 97	\$4,308 65	\$9 00			\$127,370 03	1
113,294 32	4,438 54	1,345 21	¹ \$64,565 87		64,910 07	2
37,417 67	2,597 13	304 00			122,423 85	3
37,921 87	7,800 44				40,471 11	4
					45,722 31	5
23,076 85	1,862 56				24,939 41	6
56,162 38	6,997 55	234 00			63,393 93	7
			¹ 22,759 04		29,510 44	8
71,621 03	3,695 29	643 11			76,438 01	9
23,188 50	15,889 47	926 95			70,592 05	10
45,343 97	3,609 11	74 20	² 5,599 89	\$12,864 74	84,633 71	11
17,929 49	2,846 92	234 00			21,435 85	12
			¹ 60,649 40		60,654 89	13
38,955 92	4,364 76				43,320 68	14
26,789 08	1,394 90			1,362 71	29,563 58	15
12,128 80	1,765 48				14,117 39	16
21,332 45	3,699 74				25,237 59	17
15,229 94	1,463 25		³ 3,149 88	7,836 67	27,679 74	18
66,187 33	4,934 13	494 37			71,746 43	19
49,415 69			⁴ 3,731 22		53,182 91	20
37,112 26	3,531 46	79 42			44,573 14	21
29,262 44	2,920 97				32,183 41	22
\$811,805 96	\$78,120 35	\$4,344 26	\$160,455 30	\$22,064 12	\$1,174,100 53	
V						
\$26,268 78	\$2,900 00				\$31,259 15	1
22,847 97	5,554 48	\$194 31			28,596 76	2
41,891 38	2,432 90				44,324 28	3
						4
25,964 89	4,023 83				29,988 72	5
						6
20,640 67	1,450 00				22,179 00	7
20,192 81	1,416 72	231 00			21,840 53	8
8,890 72					9,051 56	9
						10
			¹ \$21,120 78		22,730 78	11
4,925 00	952 63	\$1 76			5,959 39	12
30,521 20	91 30				30,612 50	13
\$202,143 42	\$18,821 86	\$507 07	\$21,120 78		\$246,542 67	

¹ "County highway expenditures."⁴ From town and village funds.

TABLE 66

COST OF COUNTY DEBT SERVICE

In preceding tables payments by the county upon outstanding debts in the nature of interest have been included with other items as follows:

- Interest on temporary tax loans or refunding bonds under the title Administrative (Table 48);
- Interest on building bonds as a part of the cost of construction of buildings (see Table 28);
- Interest on highway bonds as a part of the cost of construction of highways (see Table 29).

Such payments are here given in connection with the payments of principal to show the total cost of the debt service for the year.

Payments on temporary loans are not here included for the reason that such loans must be paid from —

- (a) Taxes already levied (temporary tax loans);
- (b) The proceeds of bonds issued (temporary highway loans).

In some counties unauthorized temporary loans have been issued, but such loans will be paid either by future tax levies or by future bond issues.

The total amount paid on indebtedness is shown in Table 33.

Percentages:

The percentage of the payments on principal of bonded debt, interest on all loans and the percentage of the expenditures for debt service to the total expenditures for governmental purposes is shown.

Payment of the county debt:

In order to show the portion of the county debt at the beginning of the year, which was paid during the year, computations are made, as shown in the second summary table, to show the bonded debt at the beginning of the year.

The amount paid on such debt is divided by the amount so shown to show the percentage of such outstanding debt at the beginning of the year paid during the year.

Comments:

It will be seen that the payments of the year average about one-twentieth of the debt outstanding, indicating that the full amount of the outstanding debt matures and becomes payable within about twenty years.

For obligations incurred during the current year see Table 32.

**Table 66 — The Cost of
PAYMENTS ON BONDED DEBT AND ALL**

	Total expenditures for governmental purposes ¹	PRINCIPAL OF BONDS PAID			Total ²
		Refunding and revenue bonds ²	Building bonds	Highway bonds ²	
Class I.....	\$7,332,910 72	\$93,983 77	\$115,000 00	\$29,730 00	\$238,713 77
Class II.....	5,515,460 46	94,250 00	82,000 00	72,500 00	248,750 00
Class III.....	8,256,937 85	47,229 52	97,500 00	69,000 00	213,729 52
Class IV.....	5,632,613 93	51,508 65	46,000 00	122,271 19	219,779 84
Class V.....	1,743,908 96	6,000 00	31,000 00	38,938 48	103,757 02
State.....	\$28,481,831 92	\$292,971 94	\$371,500 00	\$332,439 67	\$996,911 61

¹ From Table 41.² From Table 33.³ From Table 48. Includes \$1,763.99 expenses of bond issues in first three classes.

THE PAYMENT OF THE

	Total outstanding bonds at end of year ¹	Payments on bonded debt during year (add) ²
Class I.....	\$4,378,886 51	\$238,713 77
Class II.....	5,029,000 00	248,750 00
Class III.....	6,272,281 29	213,729 52
Class IV.....	3,097,557 38	219,779 84
Class V.....	1,199,420 80	75,938 48
State.....	\$19,977,145 98	\$996,911 61

¹ From Table 36.² From Table 33.³ Addition of columns 1 and 2.⁴ From Table 32.

County Debt Service

PAYMENTS ON INTEREST DURING 1914

Percentage of total expenditure	INTEREST					Percentage of total expenditure	Percentage of total debt service to total expenditure	
	Administrative interest ³	Building interest ⁴	Highway interest ⁵	Total	Percentage of total expenditure			
%						%	%	
3.25	\$45,269 11	\$213,795 79	\$84,090 90	\$343,155 80	4.68	7.93	I	
4.51	63,628 55	101,030 00	48,638 18	213,296 73	3.87	8.38	II	
2.59	39,014 32	80,455 21	153,098 93	272,568 46	3.30	5.89	III	
3.92	24,677 73	32,708 15	107,741 12	165,127 00	2.93	6.85	IV	
5.95	11,662 19	20,263 69	23,755 75	55,681 63	3.19	9.14	V	
3.50	\$184,261 90	\$448,252 84	\$417,324 88	\$1,049,839 62	3.68	7.18		

⁴ From Table 28.⁵ From Table 29.

COUNTY BONDED DEBT

Total bonded debt at beginning of year and bonds issued during year ³	New bonds issued during year (deduct) ⁴	Outstanding debt at beginning of year ⁵	Payments on bonds outstanding at beginning of year ⁶	Percentage of debt paid ⁷	Period required to extinguish debt at rate of payment shown (years)	
\$4,617,600 28	\$635,352 06	\$3,982,248 22	\$238,713 77	% 5.99	16.69	I
5,277,750 00	473,750 00	4,804,000 00	248,750 00	5.18	19.29	II
6,486,010 81	622,000 00	5,864,010 81	213,729 52	3.64	27.47	III
3,317,337 22	182,495 00	3,134,842 22	219,779 84	7.01	14.12	IV
1,275,359 28	159,165 34	1,116,193 94	75,938 48	6.83	14.64	V
\$20,974,057 59	\$2,072,762 40	\$18,901,295 19	\$996,911 61	5.27	18.97	

³ Column 3 less column 4.⁶ Repeated from column 2.⁷ Column 6 divided by column 5.

**RETURN
TO** →

CIRCULATION DEPARTMENT
202 Main Library

LOAN PERIOD 1

2

3

HOME USE

4

5

6

ALL BOOKS MAY BE RECALLED AFTER 7 DAYS

1-month loans may be renewed by calling 642-3405

6-month loans may be recharged by bringing books to Circulation D

Renewals and recharges may be made 4 days prior to due date

DUE AS STAMPED BELOW

SEP 7 1977
REC'D LIB-3 77

FORM NO. DD 6,

UNIVERSITY OF CALIFORNIA, BERKELEY
BERKELEY, CA 94720

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