





No. 3

R E P O R T

ON THE

MAINTENANCE OF

THE

PARK DEPARTMENT

OF THE CITY OF NEW YORK

IN 1913 AND 1914

BY

WILLIAM A. PRENDERGAST
Comptroller

BUREAU OF
MUNICIPAL INVESTIGATION AND STATISTICS

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DEPARTMENT OF FINANCE
THE CITY OF NEW YORK

BUREAU OF MUNICIPAL INVESTIGATION AND STATISTICS.

June 7, 1915.

Hon. WILLIAM A. PRENDERGAST, *Comptroller, The City of New York:*

Dear Sir—Below is submitted a report upon the cost of maintaining the entire Park Department of The City of New York in 1914 and the cost of maintaining parks, etc., in the Boroughs of The Bronx and Queens for 1913.

For the purpose of facilitating the assimilation of the statistics that follow, it is thought advisable to set forth here a brief outline of the organization of the Park Department and its principal functions.

Section 607 of the Greater New York Charter reads as follows:

“The head of the department of parks shall be called the park board, said board shall consist of four members who shall be known as commissioners of parks of The City of New York. They shall be appointed by the mayor and shall hold their respective offices as provided in chapter four of this act. One of the said commissioners shall be the president of the board, and shall be so designated by the mayor. In appointing such commissioners, the mayor shall specify the borough or boroughs in which they are respectively to have administrative jurisdiction, to wit: one in the boroughs of Manhattan and Richmond; one in the borough of The Bronx, and one in the borough of Brooklyn and one in the borough of Queens. The principal office of the department of parks shall be in the borough of Manhattan. There shall be branch offices in the boroughs of Brooklyn, Queens and The Bronx. The salary of each of said commissioners shall be five thousand dollars a year.”

The powers and duties of the Park Board are enumerated in the city charter, sections 605 to 630, inclusive, and the regulations of the Park Board, adopted November 19, 1914, pertaining to the use by the public of the property under the jurisdiction of the Park Board constitute chapter 17 of the city ordinances.

Below is shown the total acreage in each borough, the total park acreage in each borough and the percentage the latter is to the former:

Boroughs.	Total Acreage.	Total Park Acreage.	Percentage of Park Acreage to Total Acreage.
Bronx	26,523	3,932	14.8
Manhattan	13,226	1,466	11.1
Brooklyn	38,978	*1,013	2.6
Queens	81,720	†1,151	1.4
Richmond	36,600	64	.2

* This figure does not include the 14.70 acres in the recently acquired Dreamland Park. † Does not include the Seaside Park, with an area of approximately 250 acres.

The following table sets out the number of parks and playgrounds in each borough having an area of one or more acres and the average acreage of these parks:

Parks and Playgrounds.

	Number.	Acreage.	Average Number of Acres in Each Park.
Manhattan	42	1,465.92	34.90
Richmond	12	63.56	5.29
Bronx	15	3,931.98	262.13
Brooklyn	34	1,012.65	29.78
Queens	16	1,150.80	71.92
Total	119	7,624.91	64.08

Parkways and Driveways.

	Number.	Acreage.	Average Number of Acres in Each Park- way and Driveway.
Manhattan	4	56.67	14.17
Bronx	4	232.42	58.11
Brooklyn	6	558.61	93.10
Total	14	847.70	60.55

The public institutions maintained wholly or in part by The City of New York in the public parks are:

Borough of Manhattan—New York Public Library Building, Metropolitan Museum of Art, New York Aquarium, American Museum of Natural History, Jumel Mansion, Grant's Tomb.

Borough of The Bronx—New York Botanical Garden, New York Zoological Garden.

Borough of Brooklyn—Museum of Arts and Sciences, Children's Museum, Botanical Garden and Arboretum.

Each of the four divisions of the Park Department keeps separate accounts and records and renders an annual report of the cost of its operation and maintenance.

The appropriations for the several boroughs for the past five years, aside from about \$30,000 annually for the Park Board, have been as follows:

	Manhattan and Richmond.	Bronx.	Brooklyn.	Queens.
1911.....	\$1,426,438 00	\$690,980 00	*\$1,103,783 00	.....
1912.....	1,519,718 00	722,191 00	1,239,975 00	\$165,120 00
1913.....	1,575,056 00	750,747 00	1,254,039 00	186,972 00
1914.....	1,602,553 00	760,861 00	1,026,452 00	180,130 00
1915.....	1,545,693 00	740,602 00	934,312 00	171,283 00

* Brooklyn and Queens.

The percentages of increase in these years in the Boroughs of Manhattan and Richmond and The Bronx were 8.3 per cent. and 7.2 per cent., respectively. Brooklyn and Queens, treated as one department, show substantially no increase, the allowance now made to the Borough of Queens being offset by corresponding reductions in the Borough of Brooklyn.

The appropriations for the institutions maintained in these parks for the same period were:

Manhattan and Richmond.

	Jumel Mansion.	Grant's Tomb.	*New York Public Library Building.	Metro-politan Museum of Art.	New York Aquarium.	American Museum of Natural History.
1911.....	\$5,650 00	\$7,000 00	.....	\$200,000 00	\$48,000 00	\$189,757 00
1912.....	5,650 00	7,000 00	\$10,000 00	200,000 00	48,500 00	195,000 00
1913.....	4,540 00	5,000 00	18,000 00	200,000 00	47,345 00	200,000 00
1914.....	3,625 00	5,000 00	48,500 00	200,000 00	47,000 00	200,000 00
1915.....	4,112 00	5,000 00	36,600 00	200,000 00	47,000 00	200,000 00

* For supplies and materials and contracts for repairs and replacements.

The Bronx.

	New York Botanical Garden.	New York Zoological Garden.
1911.....	\$85,994 00	\$174,632 00
1912.....	90,565 00	182,365 00
1913.....	103,900 00	191,925 00
1914.....	107,163 00	200,000 00
1915.....	107,163 00	200,000 00

Brooklyn.

	Museum Arts and Sciences.	Children's Museum.	Botanical Garden and Arboretum.
1911.....	\$93,760 00	\$12,145 00	\$14,550 00
1912.....	97,780 00	12,555 00	25,830 00
1913.....	102,405 00	12,927 00	29,460 00
1914.....	106,745 00	13,227 00	37,636 00
1915.....	109,035 00	14,067 00	37,124 00

The appropriations by the City for these institutions for 1911 aggregated \$831,488; for 1915, \$960,101, an increase of approximately 15.5 per cent. The institutions chiefly benefited by these increases were New York Public Library, American Museum of Natural History, the New York Botanical Garden, the New York Zoological Garden, the Museum of Arts and Sciences and the Botanical Garden and Arboretum. Although the increase in the appropriations for the last-mentioned institution was but \$22,574 from 1911 to 1915, the percentage of increase was 155.

The figures hereunder exhibit by boroughs the total cost of maintaining the park department in 1914 with the exception of the Park Board, and also the cost thereof to the City per acre of park territory. The results will be somewhat misleading, as the total costs include also the cost of caring for parkways and driveways:

Borough.	Total Cost, 1914.	Total Park Acreage.	Cost Per Acre.
Manhattan and Richmond	\$1,069,650 00	1,530	\$699 11
Brooklyn	850,911 00	1,013	*839 99
Bronx	474,556 00	3,932	120 69
Queens	182,141 00	1,151	158 24

* This is higher than Manhattan largely because of the larger amount expended by Brooklyn upon parkways and for the care of trees in city streets.

If from the above figures are deducted the cost of parkways and the care of trees in city streets, we arrive at figures more fairly comparable.

Borough.	*Total Cost, 1914.	Total Park Acreage.	Cost Per Acre.
Manhattan and Richmond	\$1,032,529 00	1,530	\$674 85
Brooklyn	638,701 00	1,013	630 50
Bronx	400,970 00	3,932	101 96
Queens	163,778 00	1,151	142 29

* Less cost of parkways and streets and care of trees in city streets.

NOTE—The cost per acre in the Boroughs of The Bronx and Queens are comparatively low by reason of the large amount of unimproved park acreage included therein.

The total receipts from the park departments, all Boroughs, for the year 1914 were \$95,348.74, made up as follows:

	Manhattan and Richmond.	Bronx.	Brooklyn.	Queens.
Privileges	\$29,885 53	\$19,520 06	\$18,787 00	\$220 00
Permits and fees	621 00	13,873 25	502 20	1,102 50
Restoring and repaving	1,318 32	.....	5,398 62	.....
Sale of old material .....	.....	286 51	717 42	26 00
Miscellaneous	836 89	5 65	2,247 79	.....
Totals	\$32,661 74	\$33,685 47	\$27,653 03	\$1,348 50

The item "Privileges" includes besides the moneys received for boating, carousel, refreshment and newsstand privileges, etc., rents for various buildings on park property occupied as restaurants. "Permits and Fees" are for bay-window projections, lockers in golf and tennis houses, golf permits, camp sites, etc. The receipts for "Restoring and Repaving" consist of deposits made by plumbers, etc., to defray the cost of restoring street openings. The other items require no explanation.

Below is shown the cost of maintaining the various functions of the several divisions of the Park Department for 1914.

Function.	Manhattan and Richmond.	Bronx.	Brooklyn.	Queens.	Total.
1. General Administrative Expense	\$85,691 59	\$40,809 71	\$55,140 86	\$38,164 13	\$219,806 29
2. Supervision and General Expense	82,766 77	78,348 97	102,251 78	11,703 85	275,071 37
3. Care of Roads, Paths and Driveways.....	165,474 85	125,420 98	177,071 12	17,827 24	485,794 19
4. Care of Trees, Shrubs, Flowers and Lawns..	133,609 29	70,597 47	211,689 27	34,080 35	449,976 38
5. Care of Beaches, Lakes and Shore Lines.....	1,901 19	126 50	12,449 33	3,871 74	18,348 76
6. Playgrounds, Athletic Fields and Children's School Farms	126,009 10	45,274 96	41,979 77	7,968 17	221,232 00
7. Care of General Park Improvements and Properties	45,154 40	18,146 26	29,019 68	6,068 88	98,389 22
8. Care of Bathhouses and Comfort Stations....	120,961 50	23,808 84	61,568 85	4,245 10	210,584 29
9. Care of Buildings and other Structures	28,860 25	16,237 27	49,450 41	11,292 57	105,840 50
10. Music and Celebrations.	56,654 40	6,099 11	20,205 73	4,221 26	87,180 50
11. Miscellaneous Expenses, General Park Equipment, Stables, Greenhouses, Nurseries, Shops and Storehouses	222,567 04	49,686 42	90,084 64	42,698 31	405,036 41
Total for Year..	\$1,069,650 38	\$474,556 49	\$850,911 44	\$182,141 60	\$2,577,259 91
12. General Administration of Park Board.....	30,039 77	.....	.....	.....	30,039 77
Total	\$1,099,690 15	\$474,556 49	\$850,911 44	\$182,141 60	\$2,607,299 68
13. Less Manufactures by Department	1,602 91	.....	.....	.....	1,602 91
	\$1,098,087 24	\$474,556 49	\$850,911 44	\$182,141 60	\$2,605,696 77

The relationship of the entire cost of each of these various functions to the entire cost of the department and the relationship of the cost of each function to the entire cost of each of the divisions of the Park Department affected by it is shown by the following percentages:

Function.	Percentage of Total Functional Cost to Entire Cost.	Percentage of Functional Cost by Boroughs			
		Manhattan and Richmond.	Bronx.	Brooklyn.	Queens.
1.....	8.5	8.0	8.6	6.5	20.9
2.....	9.1	7.7	8.0	12.0	6.4
3.....	18.8	15.5	26.4	20.8	9.8
4.....	19.0	12.5	23.4	24.9	18.7
5.....	.7	.1	.02	1.5	2.1

Function.	Percentage of Total Functional Cost to Entire Cost.	Percentage of Functional Cost by Boroughs.			
		Manhattan and Richmond.	Bronx.	Brooklyn.	Queens.
6.....	8.6	11.8	9.6	4.9	4.2
7.....	3.8	4.2	3.8	3.4	3.4
8.....	8.2	11.3	5.0	7.2	2.4
9.....	4.1	2.7	3.4	5.8	6.2
10.....	3.4	5.3	1.3	2.4	2.3
11.....	15.8	20.9	10.5	10.6	23.6
12.....	**....	...	...	...	...
	100.0	100.0	100.0	100.0	100.0

**The General Administration of the Park Board represents 1.15 per cent. of the total cost of this department.

The above items are reclassified below to facilitate the comparison of the respective borough percentages of functional cost.

Boroughs.	Per- centages.	Boroughs.	Per- centages.
1. <i>General Administrative Expense.</i>		All-average	8.6
Queens.....	20.9	Brooklyn	4.9
Bronx	8.6	Queens	4.2
All-average	8.5	7. <i>Care of General Park Improvements and Properties.</i>	
Manhattan and Richmond.....	8.0	Manhattan and Richmond.....	4.2
Brooklyn	6.5	All-average	3.8
2. <i>Supervision and General Expense.</i>		Bronx	3.8
Brooklyn	12.0	Brooklyn	3.4
All-average	9.1	Queens	3.4
Bronx	8.0	8. <i>Care of Bathhouses and Comfort Stations.</i>	
Manhattan and Richmond	7.7	Manhattan and Richmond.....	11.3
Queens	6.4	All-average	8.2
3. <i>Care of Roads, Paths and Driveways.</i>		Brooklyn	7.2
Bronx	26.4	Bronx	5.0
Brooklyn	20.8	Queens	2.4
All-average	18.8	9. <i>Care of Buildings and Other Structures.</i>	
Manhattan and Richmond	15.5	Queens	6.2
Queens	9.8	Brooklyn	5.8
4. <i>Care of Trees, Shrubs, Flowers and Lawns.</i>		All-average	4.1
Brooklyn	24.9	Bronx	3.4
Bronx	23.4	Manhattan and Richmond.....	2.7
All-average	19.0	10. <i>Music and Celebrations.</i>	
Queens	18.7	Manhattan and Richmond.....	5.3
Manhattan and Richmond.....	12.5	All-average	3.4
5. <i>Care of Beaches, Lakes and Shore Lines.</i>		Brooklyn	2.4
Queens	2.10	Queens	2.3
Brooklyn	1.50	Bronx	1.3
All-average .....	.70	11. <i>Miscellaneous Expenses, General Park Equipment, Stables, Greenhouses, Nurseries, Shops and Storehouses.</i>	
Manhattan and Richmond .....	.10	Queens	23.6
Bronx .....	.02	Manhattan and Richmond.....	20.9
6. <i>Playgrounds, Athletic Fields and Children's School Farms.</i>		All-average	15.8
Manhattan and Richmond.....	11.8	Brooklyn	10.6
Bronx	9.6	Bronx	10.5

Overhead Costs.

The Percentages of the overhead costs in the boroughs are made up of items No. 1, General Administrative Expense, No. 2, Supervision and General Expense, and No. 11, Miscellaneous Expense, as follows:

	Manhattan and Richmond.	Bronx.	Brooklyn.	Queens.
Item No. 1.....	8.0	8.6	6.5	20.9
Item No. 2.....	7.7	8.0	12.0	6.4
Item No. 11.....	20.9	10.5	10.6	23.6
Total overhead charges.....	36.6	27.1	29.1	50.9

The percentages of overhead or undistributed charges appear to be excessive in Manhattan and Richmond and in Queens, due in the first instance to "miscellaneous expenses" considerably in excess of the average percentage for all boroughs, and in the latter instance to the excessive percentages of both "general administration" and "miscellaneous expenses." The conditions in the various boroughs differ so widely that it is difficult to say that a larger percentage of cost in any of the other functions in any one borough means less efficient management than in a borough showing a less percentage of entire cost in the same function. It is possible, however, that such is the case, and the percentage figures here are given with the hope that a close examination of the charges entering into them may lead to savings in future operations.

Statements A, B, C and D hereto attached show for 1914 the total expense of maintaining the Park Department, the cost of maintaining each park, playground, parkway and driveway therein, the relationship of the supervisory and the direct expenses to the total expense, and the acreage, average cost of upkeep per acre and assessed valuation of each. It is interesting to note from these statements the wide variations in the percentages borne by the supervising expense to the total expense and in the cost of upkeep per acre. The extremes in each are indicated below in each of the park divisions:

	Percentage of Supervisory Expense of Total Expense Varies From	Average Cost of Upkeep Per Acre Varies From	Average Cost of Maintenance Per Acre of Park Area.
Manhattan	3.0 to 44.3	\$45 86 to \$10,433 31	*\$674 85
Bronx	1.9 to 26.7	17 35 to 1,005 42	630 50
Brooklyn	9.3 to 31.5	49 65 to 4,870 79	101 96
Queens	1.2 to 17.6	78 96 to 2,856 51	158 24
Richmond	7.5 to 44.2	15 93 to 2,104 13	*.....

*Richmond included with Manhattan figures.

Doubtless many of the variations in the cost of upkeep per acre are due to the maintenance of playgrounds, athletic fields, comfort stations, bathhouses, etc., in some parks and not in others, but this does not explain all of the abnormally high costs per acre. The percentage of supervisory expense, too, seems in a number of instances to be very high.

Hereunder will be discussed the detailed expense statements of the Boroughs of The Bronx and Queens for 1913 and 1914. This cannot be done with Manhattan and Richmond and the Borough of Brooklyn because of the absence of the detailed figures for 1913.

The Bronx.

The increases and decreases in functions of this division, as shown on Statement B herewith, are as follows:

Supervision and General Expense.

	Increases, 1914 Over 1913.	Decreases, 1914 Under 1913.
General Administration		\$3,439 29
<i>Parks.</i>		
Bronx		1,555 58
Claremont	\$447 59	
Crotona	86 85	
De Voce	140 22	
Echo	98 80	
McComb's Dam		1,085 22
Pelham Bay		1,839 94
Poe	56 66	
St. James		429 52
St. Marys		679 28
Franz Sigel		800 44
University	64 14	
Van Cortlandt		715 65
Washington Bridge		37 97
Small Parks, Squares and Triangles.....	97 90	
<i>Parkways.</i>		
Bronx and Pelham.....		840 58
Crotona		15 02
Mosholu		275 14
Roads in New York Botanical Garden.....		354 00
Spuyten Duyvil	51 48	
Undistributed	4,940 19	
<i>City Streets.</i>		
Care of trees	327 00	
<i>Miscellaneous Expense.</i>		
General park equipment.....		2,372 59
Greenhouses and nursery	116 61	
Stables	391 07	
Shops, overhead		988 39
Omnibus line operation	11,160 61	
Net increase in supervision and general expense.....	\$17,979 12	\$15,428 61
		2,550 51
	\$17,979 12	\$17,979 12
<i>Direct Expense.</i>		
<i>Parks.</i>		
Bronx		\$3,167 73
Claremont	\$116 51	
Crotona	9,486 44	
De Voce	216 99	
Echo	330 30	
McComb's Dam	6,059 63	
Melrose	493 11	
Pelham Bay		12,298 40
Poe		929 25
St. James	332 91	
St. Marys		715 79
Franz Sigel		785 49
University		70 32

	Increases, 1914 Over 1913.	Decreases, 1914 Under 1913.
Van Cortlandt	6,997 81	.....
Washington Bridge	1,547 83	270 18
Small parks, squares and triangles.....	.....	.....
<i>Parkways.</i>		
Bronx and Pelham .....	.....	2,719 33
Crotona .....	.....	478 12
Mosholu	4,774 44	.....
Roads in New York Botanical Garden.....	690 00	.....
Spuyten Duyvil	14,042 08	.....
<i>City Streets.</i>		
Care of streets .....	.....	4,042 95
Undistributed .....	.....	688 35
Stone Crushing	4,166 88	.....
	\$49,254 93	\$26,165 91
Net increase in direct expense .....	.....	23,089 02
	\$49,254 93	\$49,254 93

Were it not for the expenditures in 1914 of \$11,160.61 in connection with the operation of a bus line between Bartow Station and City Island by direction of the Board of Estimate and Apportionment owing to the unsatisfactory service rendered by the mono-rail system there, the Department of Parks, Borough of The Bronx, would show a decrease in charges for supervision and general expense in 1914 as compared with 1913 of \$8,610.10.

The charge of \$11,160.61 might, too, be reduced by \$2,112.16 of revenues turned into the City treasury.

It will be noted that in both Poe and University Parks, the cost of supervision and general expense increased although the direct expense decreased.

The direct expense in this division increased from \$282,622.37 in 1913, to \$307,891.34 in 1914, or \$25,269.02, an increase of approximately nine per cent. The heaviest increases were in Crotona, McCombs Dan and Van Cortlandt Parks.

Queens.

Statement D herewith gives the same information for the Borough of Queens, 1913 and 1914, as Statement B gives for The Bronx.

Supervision and General Expense.

	Increases, 1914 over 1913.	Decreases, 1914 under 1913.
General Administration	\$3,911 66	.....
<i>Improved Parks.</i>		
College Point .....	.....	\$56 56
Flushing .....	.....	32 77
Forest .....	.....	517 66
Highland .....	.....	832 78
Kissena Lake	789 51	.....
Kings	520 32	.....
Linden .....	.....	127 72
Rockaway	42 47	.....
Upland .....	.....	36 51
Small Parks and Gores	107 36	.....

	Increases, 1914 over 1913.	Decreases, 1914 under 1913.
<i>Undeveloped Park Arcas.</i>		
Leavitt		2,950 64
Rainey	229 63	
Wayanda		1,503 65
Astoria	3 00	
Baisley's Pond	32 38	
<i>City Streets.</i>		
Care of Trees	1,269 39	
<i>Miscellaneous Expenses.</i>		
General Park Equipment.....		1,276 60
Stables		1,337 30
Greenhouses and Nurseries.....	3,965 56	
Storehouse	617 71	
Shops (overhead)		1,462 84
Menagerie	750 18	
Inventory Adjustment	1,959 85	
Undistributed	315 00	
	\$14,514 02	\$10,135 03
Net Increase in Supervision and General Expense.....		4,378 99
	\$14,514 02	\$14,514 02
<i>Direct Expense.</i>		
<i>Improved Parks.</i>		
College Point		\$106 14
Flushing		727 65
Forest	\$333 77	
Highland		2,667 69
Kissena Lake	5,949 03	
Kings		2,604 07
Linden		585 39
Rockaway		7,444 80
Upland		9 66
Small Parks and Gores.....		109 23
Ashmead Park	771 26	
<i>Undeveloped Parks.</i>		
Rainey	1,049 89	
Wayanda	895 93	
Baisley's Pond	227 75	
<i>City Streets.</i>		
Care of Streets	1,615 31	
Christmas Celebration, Long Island City.....	92 90	
	\$10,935 84	\$14,254 63
Net Decrease in Direct Expense.....	3,318 79	
	\$14,254 63	\$14,254 63

The cost of supervision and general expense in the Park Department, Borough of Queens, was \$92,556.29 in 1914, as against \$88,187.30 in 1913, an increase of \$4,378.99, or about 5 per cent. Nearly one-half of this increase, however, was due to adjustments in the inventories, and might more properly have been charged to direct expense.

The charges for supervision and general expense increased 1914 over 1913 in the following parks, despite the fact that the charges for direct expense decreased:

Parks.	Increase in Charges for Supervision and General Expense, 1914, Compared With 1913.	Decrease in Charges for Direct Expense, 1914, Compared With 1913.
Kings	\$520 32	\$2,604 07
Rockaway	42 47	7,444 80
Small Parks and Gores	107 36	109 23

The charges for direct expense show a decrease, 1914, compared with 1913, from \$92,894 to \$89,575.31, or \$3,318.79—about 3½ per cent. The heaviest decreases were in Rockaway, Highland and Kings Parks; the heaviest increases in Kissena Lake, Rainey and Wayanda Parks.

In connection with the larger activities of the Park Department it is almost impossible to fix upon any unit of performance of practical value. A cost per acre, for instance, means little, because some of the acreage of the parks is highly improved and cared for while other park acreage is unimproved and receives little or no attention. The activities of the department, too, are very numerous. Not only have they to do with the care of the parks themselves, the maintenance of the structures and buildings and equipment, the care of roadways, lawns, trees, shrubs, with the incidental repair shops, stables, greenhouses and nurseries, but these activities embrace also the operation of pumping stations, bathhouses, comfort stations, menageries, playgrounds, athletic fields, children's school farms, etc., beside the care of certain parks and drive-ways and the care of trees in City streets. To set up a cost system for each of these activities, without being able to fix upon adequate units of measurement and comparison for the work done would cost more than it would be worth. Any considerable saving in this department would therefore seem to depend very largely upon the care with which each of its activities is managed.

In this connection, attention is called to the following extract from the Park Department report for 1913. While the extract given refers to conditions in the Boroughs of Manhattan and Richmond, the same condition probably exists in the other Boroughs:

“A great many of the laborers and gardeners are very old men, enfeebled by age or infirmity and consequently unable to do a full day's work of a hard or laborious nature. Most of them have been in the service of the department many years. They are detailed to duty as attendants in the various comfort stations, watchmen in the storage yards and department buildings, etc., where possible. Their number, however, greatly exceeds the demand for them for this work, so that a large number of them must be placed on the regular maintenance work in the parks, thus reducing considerably the efficiency of the force available for that work. This condition must be taken into consideration in any analyses of the maintenance cost of the parks.

“On account of the lack of proper police supervision over the parks it was necessary to withdraw from the force of laborers from thirty to sixty men, varying according to season, for special duty as parkkeepers or watchmen to protect the parks and prevent damage to trees, shrubs, lawns, buildings, etc. These men were stationed at the worst points in the parks, but being without police authority their services were of avail only within certain limits.”

While it is not recommended that the services of these old employees to the city be discontinued, it does seem to be idle to advocate efficiency and at the same time continue a policy that renders it impossible.

To the end of effecting savings in the cost of maintaining the park department, I would offer the following suggestions:

1. That where the supervisory expenses are apparently high, close examination be made of the charges entering into such expense, with the view of curtailing them.
2. That the Park Board confer upon the widely differing percentages of cost in the remaining functions of the park department, with the purpose of adopting for each park division the methods that appear most economical.
3. That thought be given to the practicability of planning in advance the actual

Statement A—Showing for the Park Department, Boroughs of Manhattan and Driveway Therein, the Relationship of the Supervisory and the Direct per Acre, and the Assessed Valuation of Each.

	Supervision and General Expense.
<i>General Administration</i>	\$85,691 59
<i>Parks and Playgrounds (Manhattan)—</i>	
Battery Park	1,727 72
Bryant Park	1,343 73
Central Park	24,066 15
Chelsea Park	1,349 70
City Hall Park	1,097 14
Colonial Park	1,320 92
Columbus Park	1,034 97
Corlears Hook Park	436 58
DeWitt Clinton Park	681 35
Hamilton Fish Park	443 41
Five Point Playground .....	.....
Fort Washington Park.....	202 66
Highbridge Park	215 95
Hudson Park	917 55
Isham Park	506 72
John Jay Park	264 44
Thomas Jefferson Park	2,486 60
Madison Square	486 01
Manhattan Square	743 65
Morningside Park	2,472 55
Roger Morris Park	309 14
Mount Morris Park	1,749 61
Queensboro Playground .....	.....
Riverside Park	11,520 10
St. Gabriel's Park	1,227 49
St. Nicholas Park	1,305 96
Carl Schurz Park	2,123 51
Wm. H. Seward Park	2,190 54
Stuyvesant Park	1,145 32
Tompkins Square	1,891 36
Union Square	745 74
Washington Square	699 54
West 59th Street Playground .....	.....
Yorkville Playground .....	.....
Small Parks, Squares and Triangles.....	3,444 57
17th and 18th Streets, Avenue C and East River.....	113 46
West 122nd Street .....	.....
Undistributed	7,148 34

work to be done upon each park, of estimating the direct cost of such work and the cost of supervision thereof, and of limiting the amount to be expended on each park to the sum so reached.

4. That serious consideration be given to the matter of the more economical disposition of the employees of the park department who are inefficient by reason of old age or physical infirmities.

5. That steps be taken to ascertain for what the parks can be maintained, in whole or in part, by contract, and the reasons for the adoption or rejection of such a policy.

6. That consideration be given to the matter of securing legislation bestowing upon a single commissioner control over the entire park department. Respectfully,

R. B. McINTYRE, Supervising Statistician and Examiner.

Richmond, for 1914, the Cost of Maintaining Each Park, Playground, Parkway Expenses to the Total Expense, and the Acreage, Average Cost of Upkeep

Direct Expense.	Total Expense.	Percentage of Supervision Cost.	Acreage.	Average Cost of Upkeep Per Acre.	Assessed Valuc.
.....	\$85,691 59	....	....	.....	.....
\$12,062 17	13,789 89	12.5	21.199	\$650 49	\$15,025,000 00
10,574 61	11,918 34	11.3	4.775	2,495 98	6,000,000 00
194,381 44	218,447 59	11.0	843.019	259 11	380,000,000 00
10,396 03	11,745 73	11.5	3.117	3,768 28	684,000 00
8,169 64	9,266 78	11.8	8.239	1,124 74	37,300,000 00
6,019 20	7,340 12	17.9	12.790	573 89	1,825,000 00
7,453 54	8,488 51	12.2	2.750	3,086 73	1,425,000 00
11,615 59	12,052 17	3.6	10.643	1,132 40	950,000 00
20,478 84	21,160 19	3.2	7.377	2,868 40	1,450,000 00
14,314 95	14,758 36	3.0	3.673	4,018 07	1,350,000 00
2,060 89	2,060 89	....	.301	6,846 81	100,000 00
1,852 64	2,055 30	9.1	40.810	50 36	533,000 00
3,258 79	3,474 74	6.2	75.766	45 86	3,572,000 00
8,822 36	9,739 91	9.4	1.700	5,729 36	550,000 00
3,505 15	4,011 87	12.6	7.911	507 12	266,500 00
7,597 73	7,862 17	3.4	3.004	2,617 23	280,000 00
21,990 71	24,477 31	10.1	15.529	1,576 23	2,145,000 00
9,063 51	9,549 52	5.1	6.840	1,396 12	9,000,000 00
933 91	1,677 56	44.3	17.582	95 41	13,500,000 00
9,472 86	11,945 41	20.8	31.238	382 40	4,500,000 00
1,422 33	1,731 47	17.8	1.546	1,119 97	255,000 00
10,273 46	12,023 07	14.6	20.174	595 95	5,000,000 00
4,311 69	4,311 69	....	....	.....	.....
57,797 78	69,317 88	16.6	214.316	323 95	33,645,000 00
7,484 77	8,712 26	14.1	2.947	2,956 31	730,000 00
4,607 75	5,913 71	22.0	27.235	217 14	4,937,000 00
10,851 61	12,975 12	16.4	12.546	1,034 20	1,835,000 00
21,072 93	23,263 47	9.4	3.315	7,017 63	1,500,000 00
4,923 54	6,068 86	18.8	4.229	1,435 06	1,970,000 00
15,666 51	17,557 87	10.8	10.508	1,670 90	3,000,000 00
5,738 49	6,484 23	11.5	3.483	1,861 68	6,000,000 00
10,931 03	11,630 57	6.0	8.115	1,433 22	2,700,000 00
5,414 89	5,414 89	....	.519	10,433 31	.....
9,510 79	9,510 79	....	....	.....	.....
16,423 66	19,868 23	17.3	36.687	541 55	9,386,000 00
4,202 07	4,315 53	2.6	1.037	4,161 55	145,000 00
43 16	43 16	....	....	.....	.....
55,004 35	62,152 69	11.5	....	.....	.....

	Supervision and General Expense.
Ryan .....	.....
Bennett Field .....	.....
Cherry and Market Streets .....	.....
Clark .....	.....
Jackson Square .....	.....
<i>Parkways (Manhattan).</i>	
Broadway	249 30
Cathedral Parkway .....	.....
Delancey Street	118 46
Eighty-sixth Street .....	.....
Harlem River Driveway	1,476 37
Park Avenue	290 12
Seventh Avenue	134 20
Seventy-second Street .....	.....
West End Avenue	126 82
Washington Bridge	167 46
<i>Parks (Richmond).</i>	
Silver Lake	408 36
Washington Park	262 70
Broadway, Bennett St., Heberton Ave. and Vreeland St., Port Richmond	234 98
Main and Willard Aves., Westerleigh	88 44
Jasper Oval .....	.....
Jeannette .....	.....
Water Gate .....	.....
Carmensville .....	.....
Westfield Gardens .....	.....
<i>City Streets.</i>	
Care of Trees (Manhattan) .....	.....
Care of Trees (Richmond) .....	.....
146th St., between 7th and 8th Aves. ....	.....
Alaska Field, S. I. ....	.....
Curtis Field, S. I. ....	.....
St. Peter's Field, S. I. ....	.....
Abingdon Square .....	.....
<i>Miscellaneous Expenses.</i>	
General Park Equipment .....	.....
Jumel Mansion .....	.....
Menagerie .....	.....
Greenhouses and Nurseries .....	.....
Stables .....	.....
Shops (Overhead) .....	.....
79th St. Storage Yard .....	.....
97th St. Storage Yard .....	.....
Manure Pit .....	.....
Grace Playground .....	.....
Kenmere St. ....	.....
Manhattan Bridge .....	.....
Reservoir .....	.....
67th St. and West End Ave. ....	.....
Williamsburg Bridge .....	.....
12th St. and Avenue A. ....	.....
East 3rd St. Pier .....	.....
Market St. Pier .....	.....
East 24th St. Pier .....	.....
East 112th St. Pier .....	.....
West 50th St. Pier .....	.....

Direct Expense.	Total Expense.	Percentage of Super- vision Cost.	Acreage.	Average Cost of Upkeep Per Acre.	Assessed Value.
1,544 73	1,544 73	....	.180	8,581 83	.....
347 70	347 70	....	....	.....	.....
2,264 52	2,264 52	....	.392	5,776 84	.....
526 14	526 14	....	....	.....	.....
258 58	258 58	....	.227	1,139 12	100,000 00
6,417 21	6,656 51	3.7	11.164	597 14	.....
10 50	10 50	....	....	.....	.....
1,516 80	1,635 26	7.2	.716	2,283 88	.....
673 85	673 85	....	....	.....	.....
7,099 91	8,576 28	17.2	36.69	233 75	.....
6,415 20	6,705 32	4.3	8.118	825 98	.....
1,107 28	1,241 48	10.8	....	.....	.....
177 03	177 03	....	....	.....	.....
1,010 71	1,137 53	11.1	....	.....	.....
930 65	1,098 11	15.3	....	.....	472,000 00
513 88	922 24	44.2	57.90	15 93	129,000 00
2,809 33	3,072 03	8.5	1.46	2,104 13	90,000 00
2,186 19	2,421 17	9.7	1.28	1,891 54	22,000 00
1,094 58	1,183 02	7.5	2.92	405 14	10,500 00
2,224 35	2,224 35	....	....	.....	.....
121 57	121 57	....	....	.....	.....
1,004 72	1,004 72	....	....	.....	.....
7,068 55	7,068 55	....	....	.....	.....
17 75	17 75	....	....	.....	.....
5,622 68	5,622 68	....	....	.....	.....
3,576 54	3,576 54	....	....	.....	.....
80 18	80 18	....	....	.....	.....
524 67	524 67	....	....	.....	.....
2,603 20	2,603 20	....	....	.....	.....
447 77	447 77	....	....	.....	.....
287 28	287 28	....	.202	1,422 18	100,000 00
17,546 81	17,546 81	....	....	.....	.....
5,850 73	5,850 73	....	....	.....	.....
40,213 49	40,213 49	....	....	.....	.....
33,879 45	33,879 45	....	....	.....	.....
66,749 95	66,749 95	....	....	.....	.....
32,868 62	32,868 62	....	....	.....	.....
5,302 93	5,302 93	....	....	.....	.....
5,967 60	5,967 60	....	....	.....	.....
7,395 19	7,395 19	....	....	.....	.....
194 61	194 61	....	....	.....	.....
82 00	82 00	....	....	.....	.....
1 50	1 50	....	....	.....	.....
363 54	363 54	....	....	.....	.....
290 90	290 90	....	....	.....	.....
530 06	530 06	....	....	.....	.....
7 56	7 56	....	....	.....	.....
624 23	624 23	....	....	.....	.....
537 92	537 92	....	....	.....	.....
628 85	628 85	....	....	.....	.....
579 88	579 88	....	....	.....	.....
625 65	625 65	....	....	.....	.....

	Supervision and General Expense.
Barrow St. Pier .....	.....
West 129th St. Pier .....	.....
Albany St. Pier .....	.....
Small Buildings, all Parks, Except Central Park.....	.....
5th Ave. and 138th St.....	.....
Police Department .....	.....
Observatory .....	.....
Model for Watering Trough .....	.....
Snow Removal from City Streets.....	.....
Stock Manufacture by Department.....	.....
Memorial Day Parade.....	.....
Repairs to Docks, 79th St. and Riverside.....	.....
Delivery, plows to Department of Correction.....	.....
Care of trees at City Colleges.....	.....
Public School Education.....	.....
Delivering equipment, Parks, Queens.....	.....
Repair to Building opposite Carmenville Playground.....	.....
Inventory Adjustment	1,797 08

	\$168,458 36
Park Board Administration	30,039 77

	\$198,498 13
Less Manufactures by Department.....	.....

Net Cost	\$198,498 13

Statement B—Showing for the Park Department, Borough of The Bronx, for Driveway Therein, the Relationship of the Supervisory and the Direct Acre, and the Assessed Valuation of Each.

	Year.	Supervision and General Expense.
General Administration	1914	\$40,809 71
	1913	44,249 00
Decrease		-----
		\$3,439 29
<i>Parks and Playgrounds.</i>		
Bronx Park	1914	\$1,796 50
	1913	3,352 08
Decrease		-----
		\$1,555 58
Claremont Park	1914	\$2,354 34
	1913	1,906 75
Increase		-----
		\$447 59
Crotona Park	1914	\$4,824 34
	1913	4,737 49
Increase		-----
		\$86 85

Direct Expense.	Total Expense.	Percentage of Supervision Cost.	Acreage.	Average Cost of Upkeep Per Acre.	Assessed Value.
570 63	570 63	....	....	.....	.....
585 82	585 82	....	....	.....	.....
16 00	16 00	....	....	.....	.....
2,103 21	2,103 21	....	....	.....	.....
693 20	693 20	....	....	.....	.....
22 04	22 04	....	....	.....	.....
33 99	33 99	....	....	.....	.....
258 30	258 30	....	....	.....	.....
4,135 91	4,135 91	....	....	.....	.....
1,602 91	1,602 91	....	....	.....	.....
129 81	129 81	....	....	.....	.....
463 24	463 24	....	....	.....	.....
3 75	3 75	....	....	.....	.....
106 23	106 23	....	....	.....	.....
28 58	28 58	....	....	.....	.....
5 25	5 25	....	....	.....	.....
2 26	2 26	....	....	.....	.....
.....	1,797 08	....	....	.....	.....
<u>\$901,192 02</u>	<u>\$1,069,650 38</u>		<u>1,586.15</u>		<u>\$552,482,000 00</u>
.....	30,039 77				
<u>\$901,192 02</u>	<u>\$1,099,690 15</u>				
1,602 91	1,602 91				
<u>\$899,589 11</u>	<u>\$1,098,087 24</u>				

1913 and 1914, the Cost of Maintaining Each Park, Playground, Parkway and Expenses to the Total Expense, and the Acreage, Average Cost of Upkeep Per

Direct Expense.	Total Expense.	Percentage of Supervision Cost.	Acreage.	Average Cost of Upkeep Per Acre.	Assessed Value.
.....	\$40,809 71	....	.....	.....	.....
.....	44,249 00	....	.....	.....	.....
.....	<u>\$3,439 29</u>				
\$10,696 20	\$12,492 70	14.4	719.12	\$17 35	\$19,056,000 00
13,853 93	17,216 01	19.5	.....	23 94	.....
<u>\$3,167 73</u>	<u>\$4,723 31</u>				
\$15,981 00	\$18,335 34	12.8	38.00	482 50	690,000 00
15,864 49	17,771 24	10.7	.....	467 67	.....
<u>\$116 51</u>	<u>\$564 10</u>				
\$36,269 71	\$41,094 05	11.7	154.60	265 80	8,405,000 00
26,783 27	31,520 76	15.0	.....	203 88	.....
<u>\$9,486 44</u>	<u>\$9,573 29</u>				

	Year.	Supervision and General Expense.
De Voe Park	1914	\$325 05
	1913	184 83
Increase		\$140 22
Echo Park	1914	\$1,075 13
	1913	976 33
Increase		\$98 80
McCombs Dam Park	1914	\$2,412 00
	1913	3,497 22
Decrease in Supervision. Increase in Total and Direct..		\$1,085 22
Melrose Park	1914	.....
	1913	.....
Increase .....		.....
Pelham Bay Park	1914	\$5,714 02
	1913	7,553 96
Decrease		\$1,839 94
Poe Park	1914	\$160 60
	1913	103 94
Increase in Supervision. Decrease in Total and Direct..		\$56 66
St. James Park	1914	\$904 71
	1913	1,334 23
Decrease in Supervision. Increase in Direct. Decrease in Total		\$429 52
St. Marys Park	1914	\$2,265 75
	1913	2,945 03
Decrease		\$679 28
Franz Sigel Park	1914	\$1,287 75
	1913	2,088 19
Decrease		\$800 44
University Park	1914	\$160 60
	1913	96 46
Increase in Supervision. Decrease in Direct and Total ..		\$64 14
Van Cortlandt Park	1914	\$6 225 54
	1913	6,941 19
Decrease in Supervision. Increase in Direct and Total..		\$715 65
Washington Bridge Park.....	1914	\$27 50
	1913	65 47
Decrease		\$37 97

Direct Expense.	Total Expense.	Percentage of Super- vision Cost.	Acreage.	Average Cost of Upkeep Per Acre.	Assessed Value. •
\$3,104 47	\$3,429 52	9.5	5.87	584 24	375,000 00
2,887 48	3,072 31	6.0	.....	523 39	.....
\$216 99	\$357 21				
\$2,946 57	\$4,021 70	26.7	4.00	1,005 42	256,000 00
2,616 27	3,592 60	27.1	.....	898 15	.....
\$330 30	\$429 10				
\$18,688 63	\$21,100 63	11.4	27.00	781 50	1,231,000 00
12,629 00	16,126 22	21.7	.....	597 27	.....
\$6,059 63	\$4,974 41				
\$680 86	\$680 86	....	0.83	820 31	61,500 00
187 75	187 75	....	.....	226 20	.....
\$493 11	\$493 11				
\$46,094 82	\$51,808 84	11.0	1,756.00	29 50	10,610,000 00
58,393 22	65,947 18	11.4	.....	37 55	.....
\$12,298 40	\$14,138 34				
\$1,226 33	\$1,386 93	11.6	2.33	595 25	200,000 00
2,155 58	2,259 52	4.6	.....	939 74	.....
\$929 25	\$872 59				
\$6,099 73	\$7,004 44	12.9	11.83	592 09	765,000 00
5,766 82	7,101 05	18.7	.....	600 25	.....
\$332 91	\$96 61				
\$16,037 71	\$18,303 46	12.3	34.20	535 19	494,500 00
16,753 50	19,698 53	14.9	.....	575 98	.....
\$715 79	\$1,395 07				
\$5,259 30	\$6,547 05	19.6	17.47	374 76	673,000 00
6,044 79	8,132 98	25.6	.....	465 54	.....
\$785 49	\$1,585 93				
\$852 32	\$1,012 92	15.8	2.75	368 33	115,000 00
922 64	1,019 10	9.4	.....	370 58	.....
\$70 32	\$6 18				
\$55,763 52	\$61,989 06	10.0	1,132.35	54 74	13,250,000 00
48,765 71	55,706 90	12.5	.....	49 19	.....
\$6,997 81	\$6,282 16				
\$1,389 28	\$1,416 78	1.9	8.45	167 66	44,000 00
1,659 46	1,724 93	3.8	.....	204 13	.....
\$270 18	\$308 15				

	Year.	Supervision and General Expense.
Small Parks, Squares and Triangles.....	1914	\$200 24
	1913	102 34
Increase		\$97 90
<i>Parkways.</i>		
Bronx and Pelham Parkway.....	1914	\$1,621 67
	1913	2,462 25
Decrease		\$840 58
Croton Parkway	1914	.....
	1913	\$15 02
Decrease		\$15 02
Mosholu Parkway	1914	\$1,211 18
	1913	1,486 32
Decrease in Supervision. Increase in Direct and Total Ex- pense		\$275 14
Roads in New York Botanical Garden.....	1914	.....
	1913	\$354 00
Decrease in Supervision. Increase in Direct and Total Expense		\$354 00
Spuyten Duyvil Parkway	1914	\$1,357 75
	1913	1,306 27
Increase		\$51 48
<i>City Streets.</i>		
Care of Trees	1914	\$1,604 50
	1913	1,277 50
Increase in Supervision. Decrease in Direct and Total Ex- pense		\$327 00
Undistributed	1914	\$4,940 19
	1913	.....
Increase in Supervision. Decrease in Direct Expense. In- crease in Total Expense.....		\$4,940 19
<i>Miscellaneous Expenses.</i>		
General Park Equipment	1914	\$7,452 92
	1913	9,825 51
Decrease		\$2,372 59
Greenhouses and Nursery	1914	\$37,879 61
	1913	37,763 00
Increase		\$116 61
Stables	1914	\$22,371 66
	1913	21,980 59
Increase		\$391 07

Direct Expense.	Total Expense.	Percentage of Super- vision Cost.	Acreage.	Average Cost of Upkeep Per Acre.	Assessed Value.
\$4,853 02	\$5,053 26	3.9	17.18	294 13	732,000 00
3,305 19	3,407 53	3.0	.....	198 34	.....
<u>\$1,547 83</u>	<u>\$1,645 73</u>				
\$16,847 49	\$18,469 16	8.6	108.92	169 56	1,835,700 00
19,566 82	22,029 07	11.1	.....	202 25	.....
<u>\$2,719 33</u>	<u>\$3,559 91</u>				
\$669 69	\$669 69	....	12.30	54 44	345,000 00
1,147 81	1,162 83	....	.....	94 54	.....
<u>\$478 12</u>	<u>\$493 14</u>				
\$13,358 29	\$14,569 47	8.3	83.10	175 32	2,160,000 00
8,583 85	10,070 17	14.6	.....	121 19	.....
<u>\$4,774 44</u>	<u>\$4,499 30</u>				
\$2,356 32	\$2,356 32	....	.....	.....	.....
1,666 32	2,020 32	....	.....	.....	.....
<u>\$690 00</u>	<u>\$336 00</u>				
\$18,987 02	\$20,344 77	6.6	28.10	724 01	885,000 00
4,944 94	6,251 21	20.9	.....	222 46	.....
<u>\$14,042 08</u>	<u>\$14,093 56</u>				
\$15,899 65	\$17,504 15	....	.....	.....	.....
19,942 60	21,220 10	....	.....	.....	.....
<u>\$4,042 95</u>	<u>\$3,715 95</u>				
\$7,482 58	\$12,422 77	39.8	.....	.....	.....
8,170 93	8,170 93	....	.....	.....	.....
<u>\$688 35</u>	<u>\$4,251 84</u>				
.....	\$7,452 92	....	.....	.....	.....
.....	9,825 51	....	.....	.....	.....
<u>.....</u>	<u>\$2,372 59</u>				
.....	\$37,879 61	....	.....	.....	.....
.....	37,763 00	....	.....	.....	.....
<u>.....</u>	<u>\$116 61</u>				
.....	\$22,371 66	....	.....	.....	.....
.....	21,980 59	....	.....	.....	.....
<u>.....</u>	<u>\$391 07</u>				

	Year.	Supervision and General Expense.
Shops (Overhead)	1914	\$8,701 23
	1913	9,689 62
Decrease		\$988 39
Stone Crushing	1914	.....
Omnibus Line Operation	1914	\$11,160 61
Totals	1914	\$168,845 10
	1913	166,294 59
Increase		\$2,550 51

**Statement C—Showing for the Park Department, Borough of Brooklyn, for
Therein, the Relationship of the Supervisory and the Direct Expenses to
the Assessed Valuation of Each.**

	Supervision and General Expense.
General Administration	\$55,140 86
<i>Parks and Playgrounds—</i>	
Ammesfort Park	773 88
Bedford Park	1,288 09
Bensonhurst Park	682 05
Borough Hall Park	235 61
Bushwick Park	1,279 27
Bushwick Playground	1,072 21
Canarsie Park	791 05
Carroll Park	1,059 58
City Park	1,122 70
Cooper Park	1,430 70
Dreamland Park	1,187 80
Dyker Beach Park	785 86
Fort Green Park	1,596 30
Fort Hamilton Park	1,011 07
Fulton Park	1,041 25
Highland Park	798 82
Irving Square	1,040 14
Lincoln Terrace Park	1,204 37
Linton Park	710 09
McCarren Park	2,630 81
McKibbon Playground	1,034 07
McKinley Park	1,310 81
McLoughlin Park	1,456 22
New Lots Playground	1,362 86
Parade Grounds	1,604 06
Prospect Park	26,546 03
Red Hook Park	887 11
Red Hook Playground	459 51
Saratoga Square	1,062 25
Seaside Park	3,715 07
Sunset Park	1,708 91
Tompkins Park	1,142 92
Williamsburg Bridge Park	1,134 00

Direct Expense.	Total Expense.	Percentage of Supervision Cost.	Acreage.	Average Cost of Upkeep Per Acre.	Assessed Value.
.....	\$8,701 23	....	.....	.....	.....
.....	9,689 62	....	.....	.....	.....
.....	\$988 39				
\$4,166 88	\$4,166 88	....	.....	.....	.....
.....	11,160 61	....	.....	.....	.....
\$305,711 39	\$474,556 49		4,164.40		\$62,183,700 00
282,622 37	448,916 96				
\$23,089 02	\$25,639 53				

1914, the Cost of Maintaining Each Park, Playground, Parkway and Driveway the Total Expense, and the Acreage, Average Cost of Upkeep Per Acre, and

Direct Expense.	Total Expense.	Percentage of Supervision Cost.	Acreage.	Average Cost of Upkeep Per Acre.	Assessed Value.
.....	\$55,140 86	....	.....	.....	.....
\$1,514 33	2,288 21	33.9	3.56	\$642 75	\$100,000 00
3,798 47	5,086 56	25.3	4.10	1,240 62	175,000 00
2,166 91	2,848 96	23.9	13.00	219 14	88,000 00
2,772 39	3,008 00	7.8	1.70	1,769 41	100,000 00
5,037 38	6,316 65	20.3	6.86	920 79	150,000 00
4,353 46	5,425 67	19.7	2.80	1,937 74	61,000 00
1,255 73	2,046 78	38.6	30.50	67 10	105,000 00
3,456 03	4,515 61	23.4	1.90	2,376 63	390,000 00
6,407 46	7,530 16	14.9	7.50	1,004 02	294,000 00
3,933 36	5,364 06	26.6	6.10	879 33	100,000 00
10,430 55	11,618 35	10.2	14.70	790 36	2,192,171 73
5,954 89	6,740 75	11.6	139.80	48 22	300,000 00
16,279 05	17,875 35	8.9	28.90	618 52	1 890,000 00
1,228 12	2,239 19	45.2	4.60	486 78	150,000 00
2,183 11	3,224 36	32.2	2.00	1,612 18	180,000 00
6,460 78	7,259 60	11.0	42.58	170 49	715,000 00
3,655 41	4,695 55	22.1	2.98	1,575 69	70,000 00
5,511 30	6,715 67	32.8	7.60	883 64	120,000 00
2,492 07	3,202 16	22.1	2.29	1,398 36	75,000 00
25,519 59	28,150 40	9.3	38.42	732 70	1,926,000 00
5,638 91	6,672 98	15.5	1.37	4,870 79	50,000 00
2,845 94	4,156 75	31.5	8.50	489 03	124,000 00
6,733 85	8,190 07	17.6	3.30	2,481 84	129,000 00
4,074 11	5,436 97	25.0	2.29	2,374 22	108,000 00
7,903 81	9,507 87	16.8	39.50	240 70	1,290,000 00
177,457 61	204,003 64	13.0	526.00	387 83	28,000,000 00
4,005 40	4,892 51	18.1	5.28	926 61	150,000 00
4,322 62	4,782 13	9.6	2.29	2,088 24	65,000 00
3,915 63	4,977 88	21.3	3.20	1,555 58	150,000 00
14,819 16	18,534 23	20.0	10.30	1,799 44	294,000 00
13,185 06	14,893 97	11.4	24.50	607 91	500,000 00
4,489 50	5,632 42	20.2	7.80	722 10	400,000 00
3,938 21	5,072 21	22.3	4.30	1,179 58	218,000 00

	Supervision and General Expense.
Winthrop Park	1,496 94
Small Parks, Squares and Triangles.....	625 24
<i>Parkways—</i>	
Bay Parkway	901 25
Bay Ridge Parkway and Shore Road.....	1,727 84
Eastern Parkway	2,649 18
Fort Hamilton Avenue	1,791 58
Ocean Parkway	3,542 55
Eastern Parkway Extension	1,059 81
Streets Contiguous to Prospect Park.....	55 11
*Twenty-sixth Ward Streets	1,767 02
Undistributed	21,469 79
<i>City Streets—</i>	
Care of Trees.....	.....
<i>Miscellaneous Expenses—</i>	
General Park Equipment .....	.....
Menagerie .....	.....
Pumping Station .....	.....
Greenhouses and Nursery .....	.....
Stables .....	.....
Shops .....	.....
Temporary Summer Playgrounds .....	.....
Extraordinary Expense .....	.....
	\$157,392 64

*Certain streets in the 26th Ward were maintained by the Park Department during the above figures.

Statement D—Showing for the Park Department, Borough of Queens, for 1913 way Therein, the Relationship of the Supervisory and Direct Expenses to the Assessed Valuation of Each Park.

	Year.	Supervision and General Expense.
General Administration	1914	\$38,164 13
	1913	34,252 47
Increase		\$3,911 66
<i>Improved Parks.</i>		
College Point	1914	\$19 40
	1913	75 96
Decrease		\$56 56
Flushing	1914	\$42 70
	1913	75 47
Decrease		\$32 77
Forest	1914	\$1,507 27
	1913	2,024 93
Decrease in Supervision and Total Expense; increase in Direct		\$517 66

Direct Expense.	Total Expense.	Percentage of Supervision Cost.	Acreage.	Average Cost of Upkeep Per Acre.	Assessed Value.
8,150 78	9,647 72	15.5	9.10	1,060 18	325,000 00
2,518 03	3,143 27	19.8	3.03	.....	396,000 00
9,417 26	10,318 51	....	30.99	.....	1,000,000 00
11,385 10	13,112 94	....	161.89	.....	13,850,000 00
18,008 25	20,657 43	....	61.12	.....	3,000,000 00
11,402 97	13,194 55	....	48.15	.....	1,000,000 00
42,487 76	46,030 31	....	140.00	.....	4,000,000 00
9,386 04	10,445 85	....	18.55	.....	1,300,000 00
7,945 68	8,000 79	....	21.84	.....	1,161,400 00
14,993 65	16,760 67	....	76.07	.....	1,666,600 00
3,218 65	24,688 44	....	....	.....	.....
49,000 33	49,000 33	....	....	.....	.....
25,839 95	25,839 95	....	....	.....	.....
22,422 99	22,422 99	....	....	.....	.....
1,039 46	1,039 46	....	....	.....	.....
32,026 11	32,026 11	....	....	.....	.....
28,388 80	28,388 80	....	....	.....	.....
16,215 12	16,215 12	....	....	.....	.....
2,533 54	2,533 54	....	....	.....	.....
9,398 13	9,398 13	....	....	.....	.....
<u>\$693,518 80</u>	<u>\$850,911 44</u>		<u>1,571.26</u>		<u>\$68,358,171 73</u>

ing a portion of 1914. The acreage and assessed value of these streets are not included

**and 1914, the Cost of Maintaining Each Park, Playground, Parkway and Drive-
the Total Expense, and the Acreage, Average Cost of Upkeep Per Acre, and**

Direct Expense.	Total Expense.	Percentage of Supervision Cost.	Acreage.	Average Cost of Upkeep Per Acre.	Assessed Value.
.....	\$38,164 13	....	.....	.....	.....
.....	34,252 47	....	.....	.....	.....
.....	<u>\$3,911 66</u>				
\$1,369 60	\$1,389 00	1.4	1.14	\$1,218 41	\$18,800 00
1,475 74	1,551 70	4.9	.....	1,361 14	.....
<u>\$106 14</u>	<u>\$162 70</u>			<u>\$142 73</u>	
\$1,595 26	\$1,637 96	2.6	1.02	\$1,605 84	29,000 00
2,322 91	2,398 38	3.1	.....	2,351 35	.....
<u>\$727 65</u>	<u>\$760 42</u>			<u>\$745 51</u>	
\$40,813 41	\$42,320 68	3.5	536.00	\$78 96	1,278,147 00
40,479 64	42,504 57	4.8	.....	79 30	.....
<u>\$333 77</u>	<u>\$183 89</u>			<u>\$0 34</u>	

	Year.	Supervision and General Expense.
Highland	1914	\$241 22
	1913	1,074 00
Decrease		\$832 78
Kissena Lake	1914	\$973 88
	1913	184 37
Increase		\$789 51
Kings	1914	\$940 83
	1913	420 51
Increase in Supervision; decrease in Direct and Total Expense		\$520 32
Linden	1914	\$89 39
	1913	217 11
Decrease		\$127 72
Rockaway	1914	\$114 30
	1913	71 83
Increase in Supervision; decrease in Direct and Total Expense		\$42 47
Upland	1914	\$16 94
	1913	53 45
Decrease		\$36 51
Small Parks and Gores	1914	\$581 06
	1913	473 70
Increase in Supervision; decrease in Direct and Total Expense		\$107 36
Ashmead Park	1914	.....
	1913	.....
Increase .....		.....
<i>Undeveloped Park Areas.</i>		
Leavitt Park	1914	\$238 71
	1913	3,189 35
Decrease		\$2,950 64
Rainey Park	1914	\$775 41
	1913	545 78
Increase		\$229 63
Telewana Park	1914	.....
	1913	.....
Wayanda Park	1914	\$63 60
	1913	1,567 25
Increase in Direct and decrease in Supervision and Total Expense		\$1,503 65

Direct Expense.	Total Expense.	Percentage of Super- vision Cost.	Acreage.	Average Cost of Upkeep Per Acre.	Assessed Value.
\$7,459 50	\$7,700 72	3.1	59.60	\$129 21	\$200,000 00
10,127 19	11,201 19	9.8	.....	187 94	.....
\$2,667 69	\$3,500 47			\$58 73	
\$9,784 63	\$10,758 51	9.0	88.12	\$122 09	1,316,458 00
3,835 60	4,019 97	4.6	.....	45 62	.....
\$5,949 03	\$6,738 54			\$76 47	
\$4,398 81	\$5,339 64	17.6	11.50	\$464 31	50,000 00
7,002 88	7,423 39	5.7	.....	645 51	.....
\$2,604 07	\$2,083 75			\$181 20	
\$2,222 82	\$2,312 21	3.8	3.00	\$770 74	33,000 00
2,808 21	3,025 32	7.2	.....	1,008 44	.....
\$585 39	\$713 11			\$237 70	
\$2,585 56	\$2,699 86	4.2	17.87	\$151 08	344,000 00
10,030 36	10,102 19	.7	.....	565 31	.....
\$7,444 80	\$7,402 33			\$414 23	
\$1,358 76	\$1,375 70	1.2	5.50	\$250 13	35,100 00
1,368 42	1,421 87	3.8	.....	258 52	.....
\$9 66	\$46 17			\$8 39	
\$590 12	\$1,171 18	49.6	280.83	\$4 17	992,250 00
699 35	1,173 05	40.4	.....	4 17	.....
\$109 23	\$1 87			.....
\$771 26	\$771 26	....	0.27	\$2,856 51	3,000 00
.....
\$771 26	\$771 26			.....
.....	\$238 71	....	7.61	\$31 38	31,000 00
.....	3,189 35	....	.....	419 10	.....
.....	\$2,950 64			\$387 72	
\$1,422 14	\$2,197 55	35.2	5.09	\$431 74	184,862 00
372 25	918 03	59.4	.....	180 36	.....
\$1,049 89	\$1,279 52			\$251 38	
.....
.....
\$1,008 43	\$1,072 03	5.9	2.00	\$536 01	8,000 00
112 50	1,679 75	93.3	.....	839 87	.....
\$895 93	\$607 72			\$303 86	

	Year.	Supervision and General Expense.
Astoria Park	1914	\$3 00
	1913	.....
Increase		\$3 00
Baisley's Pond	1914	\$32 38
	1913	.....
Increase		\$32 38
<i>City Streets.</i>		
Care of Trees	1914	\$4,488 76
	1913	3,219 37
Increase		\$1,269 39
<i>Miscellaneous Expense.</i>		
General Park Equipment	1914	\$7,311 21
	1913	8,587 81
Decrease		\$1,276 60
Stables	1914	\$9,321 01
	1913	10,658 31
Decrease		\$1,337 30
Greenhouses and Nurseries	1914	\$20,475 41
	1913	16,509 85
Increase		\$3,965 56
Storehouse	1914	\$1,741 29
	1913	1,123 58
Increase		\$617 71
Shops (Overhead)	1914	\$3,685 35
	1913	5,148 19
Decrease		\$1,462 84
Menagerie, Forest Park	1914	\$750 18
	1913	.....
Increase		\$750 18
Long Island City Christmas Celebration	1914	.....
	1913	.....
Increase .....		.....
Undistributed	1914	\$315 00
	1913	.....
Increase		\$315 00
Inventory Adjustment Shortage	1914	\$673 86
Inventory Adjustment Surplus	1913	1,285 99
Increase		\$1,959 85
Totals	1914	\$92,566 29
	1913	88,187 30
Net Increase in Supervision and Total Expense. Net De- crease in Direct Expense		\$4,378 99

Direct Expense.	Total Expense.	Percentage of Super- vision Cost.	Acreage.	Average Cost of Upkeep Per Acre.	Assessed Value.
.....	\$3 00	....	56.25	05	566,000 00
.....
.....	\$3 00	.....	.....	.....	.....
\$227 75	\$260 13	12.4	75.00	3 46	53,347 00
.....
\$227 75	\$260 13	.....	.....	.....	.....
\$13,874 36	\$18,363 12	24.3	.....	.....	.....
12,259 05	15,478 42	20.8	.....	.....	.....
\$1,615 31	\$2,884 70	.....	.....	.....	.....
.....	\$7,311 21	....	.....	.....	.....
.....	8,587 81	....	.....	.....	.....
.....	\$1,276 60	.....	.....	.....	.....
.....	\$9,321 01	....	.....	.....	.....
.....	10,658 31	....	.....	.....	.....
.....	\$1,337 30	.....	.....	.....	.....
.....	\$20,475 41	....	.....	.....	.....
.....	16,509 85	....	.....	.....	.....
.....	\$3,965 56	.....	.....	.....	.....
.....	\$1,741 29	....	.....	.....	.....
.....	1,123 58	....	.....	.....	.....
.....	\$617 71	.....	.....	.....	.....
.....	\$3,685 35	....	.....	.....	.....
.....	5,148 19	....	.....	.....	.....
.....	\$1,462 84	.....	.....	.....	.....
.....	\$750 18	....	.....	.....	.....
.....
.....	\$750 18	.....	.....	.....	.....
\$92 90	\$92 90	....	.....	.....	.....
.....
\$92 90	\$92 90	.....	.....	.....	.....
.....	\$315 00	....	.....	.....	.....
.....
.....	\$315 00	.....	.....	.....	.....
.....	\$673 86	....	.....	.....	.....
.....	1,285 99	....	.....	.....	.....
.....	\$1,959 85	.....	.....	.....	.....
\$89,575 31	\$182,141 60	....	1,150.80	.....	5,142,964 00
92,894 10	181,081 40	....	.....	.....	.....
\$3,318 79	\$1,060 20	.....	.....	.....	.....





