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tutions, their relative importance has diminished slightly during the quarter century, for in 1900 they made up approximately three-fifths of the total, while in 1925 the fraction had been reduced to slightly less than one half. Receipts from investments have grown slightly more important, while governmental contributions have remained almost constant. The factor that has shown a relative increase is earnings, these having increased from about 15 per cent in 1900 to over 28 per cent in 1925.

DISBURSEMENTS

The figures thus far presented have answered, in a general way, the question as to the amount of total receipts of philanthropic organizations in New Haven and West Haven, and from what sources they have been derived. Another question which we hoped to answer by means of the inquiry was "What was done with the money that was taken in by these philanthropic organizations?" Part of the story is told by Table VIII.

Contributions to Other Organizations

Everyone is aware of the fact that philanthropic organizations do not directly spend nearly all of the money which they take in. Churches support missions, schools, and hospitals located in all parts of the world. Since its organization, the Community Chest of New Haven has collected large sums of money, most of which collections have been distributed to the member organizations for their support. Table VIII shows that, at various times, from 8 to 44 per cent of the total disbursements have been paid to other organizations, some of these organizations being located in New Haven and some elsewhere. While, apparently, considerably more money is sent out of New Haven for philanthropic work elsewhere than is received from outside organizations for work in New Haven, there is, of course, a flow of funds in each direction. The percentage of the total disbursements of the average organizations which was paid to some other organizations diminished rather steadily between 1900 and 1913, declining from nearly 16 per cent to slightly over 8 per cent. With the beginning of the World War, the percentage rose until, in 1918, it reached 44 per cent. Immediately thereafter there was an abrupt decline to 11 per cent in 1920, with a recovery to 19 per cent in 1922, since which date the percentage has remained in that neighborhood. At the present time, then, the records indicate that about one-fifth of the money paid out is given to other organizations, while about four-fifths is, on the average, expended by the organization making the report.

TABLE VIII.

EXPENDITURES BY ALL ORGANIZATIONS TAKEN AS A UNIT

	Thous	ands of Doll	ARS	PEI	R CENT OF TO	ral.
YEAR	Total	Donations to Other Or- ganizations	Direct Ex- penditures	Total	Donations to Other Organizations	Direct Ex- penditures
1900	862	137	725	100.00	15.89	84.11
1901	842	109	733	100.00	12.95	87.05
1902	879	108	771	100.00	12.29	87.71
1903	928	107	821	100.00	11.53	88.47
1904	1000	99	901	100.00	9.90	90.10
1905	1009	92	917	100.00	9.12	90.88
1906	1045	97	948	100.00	9.28	90.72
1907	1091	103	988	100.00	9.44	90.56
1908	1178	99	1079	100.00	8.40	91.60
1909	1181	108	1073	100.00	9.14	90.86
1910	1234	104	1130	100.00	8.43	91.57
1911	1287	109	1178	100.00	8.47	91.53
1912	1311	110	1201	100.00	8.39	91.61
1913	1440	118	1322	100.00	8.20	91.80
1914	1486	142	1344	100.00	9.56	90.44
1915	1601	152	1449	100.00	9.49	90.51
1916	1710	164	1546	100.00	9.59	90.41
1917	2353	609 ^b	1744	100.00	25.88	74.12
1918	3991	1757 ^b	2234	100.00	44.02	55.98
1919	2854	408	2446	100.00	14.30	85.70
1920	3192	356	2836	100.00	11.15	88.85
1921	3808	653	3155	100.00	17.15	82.85
1922	4063	781	3282	100.00	19.22	80.78
1923	4335	881	3454	100.00	20.32	79.68
1924	4776	954	3822	100.00	19.97	80.03
1925	5050	968	4082	100.00	19,17	80.83

^{*}Because of inability to acquire this information in detail from several of the Catholic churches and Jewish synagogues, this figure is not wholly accurate, but probably a fair estimate. Many of these organizations to which donations are made are not located in New Haven.

bThe large amounts in these years are due to sums expended for work among the soldiers at home and abroad, and raised through the efforts of the National Red Cross and a United War Work Campaign involving several organizations.

Direct Expenditures Classified

It is a matter of interest to know to what end the direct expenditures of the various organizations have been devoted. The reader is again reminded that this classification of expenditures is only an approximate one, for it has proved wholly impracticable to apportion the disbursements of most organizations among the different categories in which they might properly be placed. However, it is believed that the method followed, of entering, for example, practically all of the expenditures of the ordinary hospital under "Remedial work for the physically ill" and of putting all church expenditures under "Religious work," does not do great violence to the truth. Note should be made of the fact that the bulk of the disbursements for the mentally ill are not made in the city of New Haven, but are contributions made by New Haven to State hospitals located elsewhere. These amounts are classed as "Direct expenditures" rather than as "Donations to other organizations" because they represent payments for the care of New Haven people and are substitutes for the costs that might well be incurred in caring for patients in hospitals located within the city. It should also be remembered that, inasmuch as our investigation did not cover educational institutions, the amounts entered in the column entitled "Secular education" represent only expenditures in that field made by organizations engaged primarily in some other line of activity.

The question may be raised as to what distinction there is between "Character building" and "Welfare work." In explanation, it may be said that "character building" is the term preferred by such organizations as the Young Men's Christian Association and the Young Women's Christian Association for the type of work that they are doing.

Comparative Trends of Various Classes of Direct Expenditures

The figures in Table IX show that direct expenditures by philanthropic organizations for all purposes were more than five times as large in 1925 as in 1900. The field showing the most rapid growth was that of miscellaneous health work and recreation, but the disbursements in this field at the beginning of the period were so small that the rate of growth can scarcely be considered comparable with the rates in the other categories. During the quarter century, expenditures for "character building" have been mul-

TABLE IX

DIRECT EXPENDITURES OF ALL ORGANIZATIONS TAKEN AS A UNIT

	THOUSANDS OF DOLLARS EXPENDED FOR										
Year	All Pur- poses	Relief Poor flicted Delinqu	, Af- l, and	Rem Work	edial for the	Work, and	Re- ligious Work	Secu- lar Edu-	Char- acter Build-	Other Wel- fare	Mis- cel- lane- ous
	poses	Out- door	In- door	Men- tally Ill	Physi- cally Ill	Recre- ation	WORK	cation	ing	Work	Ex- pendi- tures
1900 1901 1902 1903 1904	725 733 771 821 901	44 44 48 49 51	133 145 159 162 196	17 21 22 21 22	106 89 97 113 117	1 1 1 3 6	341 343 347 364 379	13 14 14 14 14	33 36 41 51 69	8 9 10 9	29 31 33 34 34
1905 1906 1907 1908 1909	917 948 988 1079 1073	51 58 61 66 66	215 185 180 207 208	24 25 27 30 30	131 140 156 215 174	10 11 9 6 10	377 397 420 420 438	18 17 17 18 19	49 71 71 67 74	9 9 10 12 13	33 35 37 38 41
1910 1911 1912 1913 1914	1130 1178 1201 1322 1344	66 68 65 63 70	227 242 233 236 239	35 35 36 38 37	196 213 222 310 295	14 16 21 24 31	430 451 458 488 494	21 25 27 33 31	75 80 87 96 110	12 10 11 4 5	54 38 41 30 32
1915 1916 1917 1918 1919	1449 1546 1744 2234 2446	69 72 73 91 115	258 287 331 398 441	39 41 40 38 38	340 353 436 768 774	29 36 43 55 81	519 530 554 568 597	29 29 42 40 72	128 158 155 182 187	6 6 14 12 27	32 34 56 82 114
1920 1921 1922 1923 1924	2836 3155 3282 3454 3822	266 298	535 533 519 599 611	47 57 53 71 57	866 920 1007 977 1131	135 114 138 178 177	702 843 820 873 1003	81 118 118 115 159	185 203 224 231 231	22 23 22 22 22 33	95 109 112 122 122
	3822	298									12

aIncludes overhead and service rendered as well as money and goods donated.

tiplied by 8, for hospital work by 10, and for secular education* by 19. On the other hand, expenditures for relief have grown at a somewhat slower rate, being only 5 times as great in 1925 as in 1900,

^{*}It should be remembered that this study does not cover organizations primarily educational in nature.

TABLE X

PERCENTAGES OF DIRECT EXPENDITURES OF ALL ORGANIZATIONS TAKEN AS A UNIT GOING FOR VARIOUS PURPOSES⁶

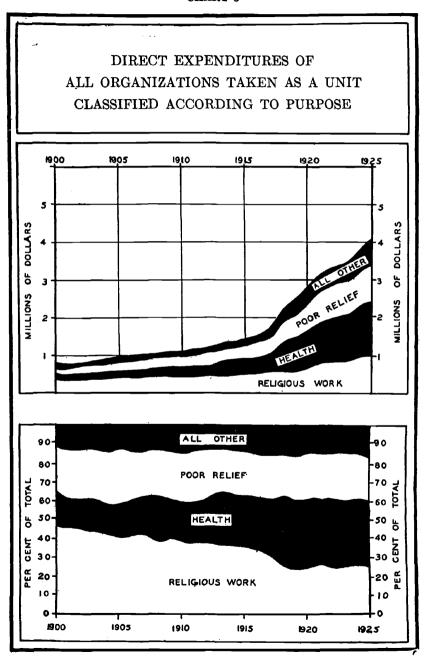
		Per Cent ^b Expended For										
YEAR	All Pur- poses	Poor flicte	for the r, Af- d, and quent	Rem Work	edial for the	Other Health Work, and	Re- ligious Work	Secu- lar Edu-	Char- acter Build-	Other Wel- fare	Mis- cel- lane- ous	
	poses	Out- door•	In- door	Men- tally Ill	Physi- cally Ill	Recre- ation	1	cation	ing	Work	Ex- pendi- tures	
1901 1902 1903	100.00 100.00 100.00 100.00 100.00	6.00 6.22 5.97	18.35 19.78 20.62 19.74 21.75	2.34 2.86 2.85 2.56 2.44	14.62 12.14 12.58 13.76 12.99	. 14 . 15 . 13 . 36 . 67	47.04 46.79 45.01 44.34 42.06	1.79 1.91 1.82 1.70 2.00	4.55 4.91 5.32 6.21 7.66	1.10 1.23 1.17 1.22 1.00	4.00 4.23 4.28 4.14 3.77	
1906 1907 1908	100.00 100.00 100.00 100.00 100.00	6.12 6.17 6.12	23.45 19.51 18.22 19.18 19.38	2.62 2.64 2.73 2.78 2.80	14.29 14.77 15.79 19.93 16.22	1.09 1.16 .91 .56 .93	41.11 41.88 42.52 38.92 40.82	1.96 1.79 1.72 1.67 1.77	5.34 7.49 7.19 6.21 6.90	.98 .95 1.01 1.11 1.21	3.60 3.69 3.74 3.52 3.82	
1911 1912 1913	100.00 100.00 100.00 100.00 100.00	5.77 5.41 4.77	20.09 20.54 19.40 17.85 17.78	3.10 2.97 3.00 2.87 2.75	17.34 18.08 18.48 23.45 21.95	1.24 1.36 1.75 1.82 2.31	38.05 38.29 38.14 36.91 36.76	1.86 2.12 2.25 2.50 2.31	6.64 6.79 7.24 7.26 8.18	1.06 .85 .92 .30 .37	4.78 3.23 3.41 2.27 2.38	
1916 1917 1918	100.00 100.00 100.00 100.00 100.00	4.66 4.19 4.07	17.81 18.56 18.98 17.82 18.03	2.69 2.65 2.29 1.70 1.55	23.46 22.83 25.00 34.38 31.65	2.00 2.33 2.46 2.46 3.31	35.83 34.28 31.77 25.42 24.41	2.00 1.88 2.41 1.79 2.94	8.83 10.22 8.89 8.15 7.65	.41 .39 .80 .54 1.10	2.21 2.20 3.21 3.67 4.66	
1921 1922 1923	100.00 100.00 100.00 100.00 100.00	7.45 8.20 7.70	18.86 16.89 15.81 17.34 15.99	1.66 1.81 1.61 2.05 1.49	30.54 29.16 30.68 28.29 29.59	4.76 3.61 4.20 5.15 4.63	24.75 26.72 24.98 25.28 26.24	2.86 3.74 3.60 3.33 4.16	6.52 6.43 6.83 6.69 6.04	.78 .73 .67 .64 .86	3.35 3.45 3.41 3.53 3.19	
1925	100.00	7.10	16.93	1.79	29.25	4.53	24.13	5.83	6.44	.83	3.16	

^{*}The percentages in Table X are based on data in Table IX.

 $^{^{}b}$ The percentages as given are as correctly computed; hence, frequently, the sum of the items does not exactly equal 100.

[•]Includes overhead and service rendered as well as money and goods donated

CHART 3



^{*}For data, see Tables IX and X.

and expenditures for religious work did not quite treble during the period.

As a result of these variable rates of increase, we see that, for the quarter century, the following types of expenditures show a distinct increase in the relative proportions which they respectively form of the total.

- 1. Remedial work for the physically ill.
- 2. Other health work and recreation.
- 3. Secular education.

On the other hand, the following types of expenditures dimiminished in proportion to the total.

- 1. Indoor relief.
- 2. Remedial work for the mentally ill.
- 3. Religious work.
- 4. Other welfare work.

In general, we may say that relative expenditures for health have been steadily encroaching upon those for religious work. In 1900, all health work used up but slightly over one-sixth of the total direct expenditures, while, in 1925, its share had grown to more than one-third. On the other hand, the fraction of direct expenditures going for religious work had declined during the same quarter century from 47 per cent to 24 per cent. The other categories show relatively little change. The situation, in so far as the main types of disbursements are concerned, is clearly set forth in Chart 3.

Receipts and Expenditures of Organizations by Classes

Thus far our discussion has dealt with all organizations considered as a unit. We shall now consider briefly the receipts and expenditures of each of six classes of organizations doing philanthropic work in New Haven and West Haven. The facts concerning these various classes are set forth in Tables XI to XVII, inclusive. The term religious organization may need a word of explanation. The groups classed under this title consist mainly of churches and synagogues but include also a few other organizations the main purpose of which is to further the cause of religion.

TABLE XI

RECEIPTS AND EXPENDITURES OF ALL PROTESTANT RELIGIOUS ORGANIZATIONS

				RECEIF of Dol		EXPENDITURES (THOUSANDS OF DOLLARS)				
Year	Total	Be- quests	Contribution from the cluster of the		Earnings, Rent, Interest, etc.	Total	Other Organ-	Relief for Poor, Af- flicted and De- linquent	Re- ligious Work	Other Expen- ditures
1900	429	12	337	20	60	377	127	5	233	12
1901	669	233	353	19	64	350	97	4	236	13
1902	394	11	299	23	61	343	98	5	228	12
1903	374	11	276	23	64	353	94	5	238	16
1904	481	45	338	24	74	359	88	4	252	15
1905	482	54	325	24	79	347	78	3	251	15
1906	452	10	337	24	81	359	83	5	255	16
1907	457	13	333	24	87	389	89	7	276	17
1908	431	28	295	24	84	377	83	5	273	16
1909	693	46	537•	26	84	395	93	5	281	16
1910	487	11	302	79	95	383	91	4	270	18
1911	484	33	336	25	90	394	93	4	278	19
1912	467	12	334	27	94	400	96	5	277	22
1913	461	15	327	24	95	427	96	4	305	22
1914	450	11	315	23	101	423	109	5	287	22
1915	508	8	369	24	107	441	107	6	304	24
1916	523	8	382	24	109	444	108	4	306	26
1917	610	84	393	23	110	474	130	3	313	28
1918	621	83	390	27	121	487	136	6	320	25
1919	706	20	522	30	134	538	153	5	348	32
1920	849	66	604	34	145	686	241	5	404	36
1921	837	16	613	47	161	760	230	6	482	42
1922	923	142	574	43	164	772	245	7	473	47
1923	886	43	618	49	176	774	240	7	482	45
1924	858	24	598	53	183	803	242	8	508	45
1925	867	22	600	50	195	800	212	11	529	48

^{*}The increase in the 1909 figure over that for 1908 is due to a personal gift of a new church building having a value of approximately 200 thousand dollars.

TABLE XII

RECEIPTS AND EXPENDITURES ${\rm OF} \\ {\rm ALL~CATHOLIC~RELIGIOUS~ORGANIZATIONS^a}$

	('	GROSS RE Thousands of					NDITURE	
37		Contribution	s from	Earn-		Dona-	Relief	Religious
YEAR	Total	Individuals, Including Bequests and Pew Rents	Other Organ- izations	ings, Rent, Inter- est, etc.	Total	tions to other Or- ganizations	of Poor, Afflicted, and De- linquent	Work and Mis- cellaneous
1900	91	90	-	. 1	92	4	4	84
1901 1902	92	91 101		1 1 1	91		4 5 5 5	83 93
1903	106	105	}	1 1	108	4 5 5 5	5	98
1904	105	104	1	1	111		İ	101
1905 1906	116 126	114 124		2 2	115 128	7 5 5 5	5 7 8 8	103 116
1907	128	128			127	5	8	114
1908 1909	129 137	127 137		2	129 136	5 4	8 8	116 124
1910	140	140		'	137	4	8	125
1911 1912	147 155	147 155			145 151	5	8	132
1913	167	165	ļ	2 3	155	4 5 5 6 7	8 8 7 6	139 143
1914	188	185		3	178	7	5	166
1915 1916	195 211	194 211		1	182 192	8 9	5	169 179
1917	230	225	4	1	207	10	5 4 5 7 6	192
1918 1919	236 253	235 251		1 2	209	10 11	6	192 193
1920	294	292		2	252	12	7	233
1921 1922	430 552	424 471	77	2 6 4 3	314 292	15 15	6	293 270
1923	651	616	32	3	321	18	6 7 7 7	296
1924	547	518	25	4	408	18	7	383
1925	563	515	29	19	356	20	6	330

 $^{{}^{\}bullet}$ These figures are largely estimates, as it was impossible to obtain complete data from several of the Catholic churches.

TABLE XIII

RECEIPTS AND EXPENDITURES OF ALL JEWISH RELIGIOUS ORGANIZATIONS*

			ROSS REC)			ENDITU Ands of D		<u>===</u>
	Contributions fr		ings.			Dona-	Relief for Poor,	Re-	Other	
YEAR	Total	Be- quests	Indi- viduals	Other Organ- izations	Rent, In- terest, etc.	Total	Other Organ-	Afflicted, and De- linquent		Ex- pendi- tures
1900 1901 1902 1903 1904	29 28 29 29 31		25 24 25 25 27	1 1 1 1	3 3 3 3	23 24 25 26 26	1 1 1 1		21 22 23 24 24	1 1 1 1
1905 1906 1907 1908 1909	31 32 32 43 41	1	26 27 27 36 32	1 1 1 1	4 4 4 5 8	24 25 29 29 33	1 1 1 1	١	22 23 27 27 27 30	1 1 1 1 2
1910 1911 1912 1913 1914	48 43 47 48 49	1 1 2 1	38 34 37 37 36	1	8 8 9 9	34 38 41 41 44	1 1 1	1 3	30 34 37 36 37	3 3 4 4
1915 1916 1917 1918 1919	52 52 53 74 69	3 1 1	40 39 41 62 51		12 10 12 11 17	47 49 52 57 56	1 2 2	3 4 3 3 2	41 42 46 50 48	3 3 2 2 4
1920 1921 1922 1923 1924	76 74 85 101 120	3 2 2 2 2	54 54 62 75 96	3 3	19 18 21 21 19	61 63 66 81 101	2 3 3 3 2		55 56 59 74 93	4 4 4 4 6
1925	158	2	126	4	26	119	2	1	106	10

These figures are largely estimates, as it was impossible to obtain complete data from several of the Jewish organizations.

TABLE XIV

RECEIPTS AND EXPENDITURES OF ALL HOSPITALS

			OSS RE			EXPENDITURES (Thousands of Dollars)				
YEAR	Total	Earn- ings	Contributions and Bequests from Individuals	пош	Rents, Divi- dends, and In- terest	Total	Dona- tions to Other Organ- izations	Remedial Work for Physically Ill	Secu- lar Educa- tion	Mis- cel- laneous
1900 1901 1902 1903 1904	84 234 149 114 165	48 49 60	5 148 62 14 59	14 15 14 18 17	22 23 24 22 25	114 97 106 121 125		105 88 97 113 115	9 9 9 8 9	1
1905 1906 1907 1908 1909	178 142 159 272 509	76 89 104	62 23 27 90 348	21 19 19 36 23	23 24 24 42 38	137 144 161 218 177		128 136 152 208 167	9 8 9 9	1 1
1910 1911 1912 1913 1914	579 250 279 727 1,126	124 141 233	374 15 22 367 714	32 26 26 26 26 32	71 85 90 101 126	205 208 211 300 288	3	185 195 196 280 258	10 11 14 20 18	10 2 1
1915 1916 1917 1918 1919	486 563 436 497 1,063	244 269 310	135 156 8 9 445	29 30 26 31 97	128 133 133 147 144	315 339 392 510 669	21 33 46	281 301 330 439 564	18 17 29 25 52	11
1920 1921 1922 1923 1924	856 1,070 1,183 1,530 1,263	517 640 624	203 174 166 485 107	69 156 154 174 187	145 223 223 247 265	811 889 993 976 1,165	21 19 36	712 777 883 875 1,018	55 90 90 64 109	1 1 1 1
1925	1,499	783	195	229	292	1,310	51	1,084	173	2

[&]quot;Donations to other organizations" is a figure composed entirely of sums transferred to allied organizations.

bExpenditures for maintenance of nurses' training schools are included under "secular education."

There are no hospitals for the mentally ill in New Haven, hence this item does not appear on the table. However, the care of New Haven patients in institutions outside of New Haven, is paid for by New Haven people to the extent shown in Table IX.

TABLE XV

RECEIPTS AND EXPENDITURES. GOVERNMENTAL ORGANIZATIONS^a

			ROSS RECEIPTS OUSANDS OF DOLLARS								PEND sands o			
Year	All Sources•	Earnings	al	ov'	From t Sou	rces	Miscellaneous	Purposes	Hos- pitals	Poor flicted, Delin in I	of for , Af- and quent New ven	for Re Worl side	ments medial c Out- New ven	Health Con- serva-
	All	3E	Federal	State	County	Municipal	Misc	All	in New Haven	Out- door	In- door	Men- tally Ill	Physi- cally Ill	tion
1900 1901 1902 1903 1904	106 113 113 121 124	12 11 12 13 12			18 21 24 25 25	76 81 77 83 87		104 112 113 119 122	3 4 3 3 4	9 10 10 11 12	74 76 78 83 82	17 21 22 21 22	1 1 1 1	1
1905 1906 1907 1908 1909	132 131 147 231 243	11 13 12 12 13			29 27 35 109 124	92 91 100 110 106		132 128 133 147 140	5 4 6 7 5	12 11 12 17 16	89 86 86 91 89	24 25 27 30 28	1 1 1 1	1 1 1 1 1
1910 1911 1912 1913 1914	185 175 175 183 192	14 17 22 29 32		1 1 1 1	56 34 36 38 38	115 123 116 115 121		162 171 175 182 190	3 4 3 5 7	16 17 18 16 15	106 108 109 111 115	33 33 33 36 34	3 8 10 11 13	1 1 2 3 6
1915 1916 1917 1918 1919	203 206 214 283 288			3 2 3 2 12	43 41 44 94 77			198 205 213 241 269	5 7 9 6 8	14 16 15 17 28	118 121 130 160 168	37 38 37 35 36	16 13 12 11 15	8 10 10 12 14
1920 1921 1922 1923 1924	326 377 403 411 407	48 41 41 40 30		37 51 64 71 86	70 85 73 79 89	171 200 190 221 202	35a	318 375 363 399 391	12 21 22 25 18	51 79 92 97 111	182 185 163 173 165	36 46 42 57 43	18 24 24 30 40	19 20 20 17 14
1925	456	47	L	84	89	236		443	22	112	195	57	41	16

"The following organizations and Public Departments are covered in this table:

1. Department of Charities and Corrections of the City of New Haven
2. Town of West Haven Charity Fund
3. New Haven State Aid to Widows
4. West Haven State Aid to Widows
5. Bureau of Child Hygiene and Bureau of Nursing of the City of New Haven
6. Bureau of Child Hygiene and Bureau of Nursing of the Town of West Haven
7. County Home
bReimbursement for aid given to soldiers on the Mexican border.

*Compensation for condemned cattle.
dInsurance received on account of fire.

dInsurance received on account of fire.

Receipts from the sale of hogs and farm produce by Springdale Poor Farm, and from payments by inmates of Poor Farm to cover part of their cost of maintenance.

TABLE XVI

RECEIPTS OF PRIVATE SECULAR ORGANIZATIONS EXCLUDING HOSPITALS

		Thousands of Dollars Received From										
			E	Carnings			RE CEIP'	rs	Co	NTRIBUTIO	ons l	FROM
YEAR	ALL Sour-	Dues Paid by	Ser-		Ba- zaars.	snoar		5 T -	Living	Persons	sts	
	CES	Mem- bers for Privi- leges	vices	Sales of Products	Enter-	cella	En- dow- ment	Other	Direct	Through Govern- mental Bodies	Bequests	Other Organ- izations
1900 1901	320 298	6	25 23	36 39	7 2	12 14	24 23	1 1		100 110	4 10	. 6 7
1902 1903	871 374	8 10	27 35	40 41	3 7	14	36 39	1 1		108 114	511 11	9 8
1904	577	10	31	36	5	15	40	1	291	119	21	8
1905 1906	393 440	10 11	40 51	37	5 9	19 22	45 53	2 2	62 103	129 127	35 12	9 11
1907 1908	438 549	8 7	61 61	40 42	6 6	23 25	58 60	1 2	70	143 229	6 31	5 16
1909	662	8	71	42	8	28	61	2	167	243	23	9
1910 1911	656 574	7 8	69 72	42 41	10 10	32 34	74 81	1 2		185 171	49 32	17 11
1912 1913	564 730	8	92 92	46 35	14 10	31 33	75 76	2 2 3	98 123	163 168	17 165	18 18
1914	615	8	99	40	11	33	86	. [122	175	22	16
1915 1916	927 750	10 12	121 149	33 42	17 21	33 34	94 102	2	158 162	192 189	176 15	91 22
1917 1918	1,295 2,890	12 11	144 170	47 60	31 42	40 76	104 101	3	658a 2,066a	196 254	20 24	40 83
1919	1,748	7	161	65	26	92		13	′938ь	257	41	45
1920 1921°	1,422 1,938	10 17	212 203	56 53	24 25	110 85	96	11 10	424 658°	322 417	49 43	101 331
1922	2,585 2,472	15 17	222 230	54 50	28 23	93	119	12 12	715	398 426	502 183	427 530
1924	2,446	23	278	39	22	104		11	846	428	52	502
1925	2,677	22	290`	55	29	128	148	11	886	466	121	521

^{*}The large amounts in these years are due to sums raised for work among the soldiers, at home and abroad, through the efforts of the National Red Cross and a United War Work Campaign involving several organizations.

bIn 1919, the Red Cross receipts were again large. A fund for Armenian Relief totalled approximately 69 thousand dollars. In addition to these sums, several private local agencies held drives.

[•]In 1921, the New Haven Community Chest commenced functioning.

TABLE XVII

EXPENDITURES OF PRIVATE SECULAR ORGANIZATIONS EXCLUDING HOSPITALS

-	THOUSANDS OF DOLLARS EXPENDED FOR											
\R	All	Dona- tions to Other	Poor, A	for the fflicted, linquent	Rem Worl		Other Health Work,	s Work	Secular Education	Character Building	/elfare rk	aneous litures
YEAR	Pur- poses	Otner Organ- iza- tions	Out- door	In- door	Men- tally Ill	Physi- cally Ill	and Recre- ation	Religious Work	Secr	Character Building	Other Welfare Work	Miscellaneous Expenditures
1900 1901 1902 1903 1904	152 168 189 201 257	1 4	26 26 28 28 30	59 69 81 78 114		1	1 1 3 5	3 2 3 4 2	4 5 5 6 9	33 36 41 51 69	8 9 9 10 9	16 17 20 17 17
1905 1906 1 907 1908 1909	254 261 252 278 300	4 2 3	31 35 34 36 37	126 99 94 116 119	2	2 3 3 6 6	9 10 8 5 9	1 3 3 4 3	9 9 8 9 10	49 71 71 67 74	9 9 10 12 13	17 18 19 20 22
1910 1911 1912 1913 1914	313 331 333 335 363	6 5 11	38 39 35 36 42	121 134 124 125 124	2 2 3 2 3	8 10 16 19 24	13 15 19 21 25	5 7 5 4 4	11 14 13 13 13	75 80 87 96 110	12 10 11 4 5	23 14 15 4 6
1915 1916 1917 1918 1919	418 481 1,015 2,487 1,112	19 426 1,557		140 166 201 238 273	2 3 3 3 2	43 39 94 318 195	21 26 33 43 67	5 3 3 6 8	11 12 13 15 20	128 158 155 182 187	6 6 14 12 27	5 5 26 55 67
1920 1921 1922 1923 1924	1	363 477 559 637	163 155	353 348 356 426 446	11 11 11 14 14	136 119 100 72 73	116 94 118 161 163	10 12 18 21 19	26 28 28 51 50	185 203 224 231 231	22 23 22 22 22 33	54 62 60 72 70
1925	2,022	661	160	496	16	69	169	20	65	263	34	69

 $^{^{\}circ}$ These figures represent sums spent for war work among the soldiers in training camps and abroad. These items are detailed in the notes following Table II.

Protestant Bodies

Table XI shows the chief facts concerning the receipts and disbursements of all Protestant religious organizations. The figures indicate that, at present, approximately two-thirds of the total support of such organizations comes in the way of contributions or pew-rent paid by individuals, while between one-fourth and one-fifth represents receipts from investments. Contributions tended to fall off between 1900 and 1903, but, since then, have had an upward tendency throughout the remainder of the period. In 1925, they were slightly more than double what they were in 1903. Donations to other organizations declined from 1900 to 1905, but, since that date, have nearly trebled.

Catholic Bodies

As previously stated, the estimates for Catholic religious organizations are based upon data so scanty as to be anything but dependable. The best that can be said for the figures in Table XII is that they represent as careful a guess as could be made on the basis of the fragmentary records obtained from most of the churches, and the reasonably dependable records secured from two or three of the larger churches and a number of the smaller churches. Such figures as we have indicate that there has been a very marked growth in the receipts and expenditures of Catholic organizations.

Jewish Bodies

The records for Jewish religious organizations presented in Table XIII also come far from having the dependability which one might desire, for many of these organizations did not have sufficiently accurate accounts, especially for the earlier years, to be able to furnish dependable figures. From such data as we secured, however, it appears that the receipts and disbursements of Jewish religious organizations in New Haven have been growing at a rather steady rate throughout the quarter century, but that the increase has been more marked since 1917 than before. Of course, however, this apparent increase is, to a large extent, merely a reflection of the diminished value of the dollar, and hence does not show that the growth in purchasing power has been at a higher rate than that prevailing in the earlier part of the period.

Hospitals

Reasonably complete records were secured from nearly all of the hospitals in New Haven, hence there is reason to believe that the

figures as presented state the facts with a fair degree of accuracy. Owing to the fact that the hospitals have occasionally received large bequests, the totals of receipts have moved up in a rather irregular fashion. In general, about half of the receipts of these institutions is in the form of earnings, while about one-fifth comes in as rents, dividends, and interest. The total receipts were nearly 18 times as large in 1925 as in 1900, a truly surprising rate of growth. The bulk of the disbursements of the New Haven hospitals have been classified as going for remedial work for the physically ill. Certain of the funds used for the maintenance of training schools for nurses are classified as being spent for secular education. Slightly less than one-seventh of the total disbursements in 1925 went for the last mentioned purpose.

Governmental Bodies

The figures in Table XV pertain to the total receipts and disbursements of two departments of the City of New Haven, one County institution, two funds supported by the Town of West Haven, and one State fund. The receipts of these governmentally supported institutions and funds more than quadrupled during the 25 years. Earnings tended to represent a constant proportion of about 10 per cent during the entire period. In most of the years. indoor relief has absorbed more of the available money than all the other types of disbursements combined, though in the last few years. there has been a marked tendency for ourdoor relief to increase at a much faster pace than indoor relief. For example, since 1917, the expenditures for outdoor relief have been multiplied by 7, while the expenditures for indoor relief have increased by only 50 per cent. The chief reason for the marked increase in the cost of outdoor relief has been the advent of widows' pensions. These alone accounted for about \$82,000 in 1924. Expenditures for the mentally ill more than trebled during the quarter century.

Miscellaneous Welfare Organizations

Records for miscellaneous welfare organizations appear in Tables XVI and XVII. The accounts of these organizations were so much more complete than the others, that two tables instead of one have been devoted to their analysis. These welfare organizations have had a very rapid growth during the period covered, their total receipts being multiplied by 8, in other words, rising from \$320,000 in 1900 to \$2,677,000 in 1925. Direct contributions from living

persons have increased in about like proportion, making up, throughout the period, approximately one-third of the total amount. These organizations have also been receiving increased contributions from governmental bodies, getting nearly 5 times as much from this source in 1925 as in 1900. The receipts entered under the title "Contributions from other organizations" shows a remarkable increase since 1920. The large gain in this item is due to the organization of the New Haven Community Chest which, since that date, has been raising funds and distributing them to various welfare organizations. In most years, bequests constitute a relatively small fraction of the total income, but occasionally they have accounted for as much as one-fifth of the entire amount, and, in 1902, for more than half of all the money raised. Earnings have been growing at a rapid rate, and, in 1925, those received on account of services rendered constituted more than one-tenth of the entire receipts of this type of organizations. The amounts taken in in that year were more than 11 times as great as the similar amounts received in 1900.

Table XVII shows that organizations in this group paid out over two millions of dollars in 1925, of which approximately one-third was donated to other organizations. Of direct expenditures, indoor relief was most important, accounting for about one-fourth of the total "Character building" called for some 13 per cent of the total in 1925. The unusually large donations to other organizations in 1917 and 1918 are, of course, amounts spent for war work.

Donations to other Organizations

Table XVIII purports to give a record of the sums of money donated to other organizations by the various classes of philanthropic organizations in New Haven. The reader is again warned, however, that the figures for Catholic religious organizations are not sufficiently substantiated to be given any particular credence, and practically the same may be said of those pertaining to Jewish religious organizations. The remaining figures in the table, are however, believed to have a much higher degree of dependability, the estimates for the years 1900 to 1905 showing a rather marked decline in this type of disbursements made by Protestant religious organizations. Since, however, the records for these earlier years are much less complete than the later ones, the extent of this decline may be exaggerated, and it is possible that the mode of estimating has been unsound, and that, therefore, the falling off of the items in this

column between 1900 and 1905 may be erroneous. Since 1905, there appears to have been a marked tendency to give more to other organizations, but the increase has probably been little more than enough to keep up with the rise in the price level.

TABLE XVIII

DONATIONS TO OTHER ORGANIZATIONS BY DIFFERENT CLASSES OF PHILANTHROPIC ORGANIZATIONS IN NEW HAVEN

	THOUSANDS OF DOLLARS										
YEAR	All Organizations	Protestant Religious Organizations	Catholic Religious Organizations	Jewish Religious Organizations	Other Organizations						
1900	137	127	4	1	5						
1901	109	97	5 5 5	1	5 7 4 7 5						
1902	108	98	5	1	4						
1903	107	94	5	1	7						
1904	99	88	5	1	5						
1905	92	78	7 5 5 5 4	1 1	6 8 8 10						
1906	97	83	5	1	8						
1907	103	89	5	1 1 1	8						
1908	99	83	5	1	10						
1909	108	93	4	1	10						
1910	104	91	4 5 5 6 7	1	8						
1911	109	93	5	1 1 1	10						
1912	110	96	5	1	. 8						
1913	118	96	6	•	16						
1914	142	109	7		26						
1915	152	107	8 9		37						
1916	164	108	9		47						
1917	609 1757	130	10	1 2 2	468						
1918	1757	136	10 11	2	1609						
1919	408	153	11	2	242						
1920	356	241	12	2	101						
1921	653	230	15 15	2 3 3 3 2	405						
1922	781	245	15	3	518						
1923	881	240	18	3	620						
1924	954	242	18	2	692						
1925	968	212	20	2	734						

 $^{{}^{\}rm a}{\rm The}$ figures recorded under these headings are largely estimated, being based on what scanty data were obtainable.

TABLE XIX

DIRECT EXPENDITURES OF DIFFERENT CLASSES OF PHILANTHROPIC ORGANIZATIONS

		7	CHOUSANDS O	F DOLLARS		
YEAR	All Organiza- tions	Protestant Religious Or- ganizations	Catholic Religious Or- ganizations	Jewish Religious Or- ganizations	Hospitals	Other Or- ganizations
1900	725	250	88	22	114	251
1901	733	253	87	23	97	273
1902	771	245	98	24	106	298
1903	821	259	103	25	121	313
1904	901	272	106	25	125	373
1905	917	269	108	23	137	380
1906	948	276	122	24	144	382
1907	988	300	123	28	161	376
1908	1079	294	125	28	218	414
1909	1073	302	132	32	177	430
1910	1130	292	132	33	205	468
1911	1178	301	141	37	208	491
1912	1201	305	146	41	211	498
1913	1322	· 331	149	41	300	501
1914	1344	314	171	43	276	540
1915	1449	334	174	46	299	596
1916	1546	336	184	49	318	659
1917	1744	344	197	51	359	793
1918	2234	351	199	55	464	1165
1919	2446	386	199	54	627	1180
1920	2836	445	239	59	768	1325
1921	3155	530	298	60	868	1399
1922	3282	526	278	63	973	1442
1923	3454	534	304	78	940	1598
1924	3822	561	390	99	1128	1644
1925	4082	588	335	117	1259	1783

Direct Expenditures of Five Classes of Organizations

Table XIX is devoted to comparing the changes that have taken place in the direct expenditures made by five classes of organizations. It indicates that, while the expenditures for Protestant religious organizations have little more than doubled, those for Catholic organizations have nearly quadrupled, and those for Jewish religious organizations have more than quintupled. Miscellaneous organizations

izations spent directly 7 times as much in 1925 as in 1900, while hospitals multiplied their expenditures by 11.

In the year 1900, the proportions of the total direct expenditures of all philanthropic organizations paid out by the different groups are roughly represented by the following fractions:

Protestant religious organizations —one-third
Catholic religious organizations —one-eighth
Jewish religious organizations —one-thirty-third
Hospitals —one-seventh
Miscellaneous organizations —one-third

In 1925, these fractions had changed to

Protestant religious organizations —one-seventh
Catholic religious organizations —one-twelfth
Jewish religious organizations —one-thirty-fifth
Hospitals —one-third
Miscellaneous organizations —two-fifths

As we have repeatedly pointed out in the preceding discussion, increases in the dollar amounts of receipts and disbursements are, in many cases, not significant, because of the fact that the purchasing power of the dollar has changed. In order to obtain a fair comparison, it is, of course, highly desirable to correct the figures for these changes in the purchasing power of money. To do this accurately is impossible, since we have no price index covering just the type of commodities that fit the problem, and since such price index numbers as we have all relate to places other than New Haven. Under such circumstances, the very best that is possible is to make a rough correction which will eliminate the most gross errors arising from the fluctuating purchasing power of the dollar.

Direct Expenditures Measured in "Deflated Dollars"

An attempt has been made, in Table XX, to reduce to dollars of constant purchasing power the direct expenditures of each of three different groups of philanthropic organizations. The index of prices used for this purpose is a combination of the series, covering the years 1900 to 1909, presented by the present writer in his book on The Wealth and Income of the People of the United States, and an index series for years since 1909 representing the estimated price of goods used by all consumers in the United States. This last mentioned index has been computed by the author in the course of

his investigations for the National Bureau of Economic Research. It appears that an index number of the prices of direct or consumers, goods is the correct kind to employ for the purpose at hand, for, presumably, most of the direct expenditures of philanthropic organizations are used either immediately or in the near future for the purchase of goods for human consumption.

TABLE XX

DIRECT EXPENDITURES BY DIFFERENT CLASSES OF PHILANTHROPIC ORGANIZATIONS

	Thousa	THOUSANDS OF CURRENT DOLLARS			INDEX	Thousands of 1913 Dollars			
YEAR	All Organ- izations	Govern- mental Organi- zations	Re- ligious Organi- zations	Secu- lar Or- gani- zations		All Organ- izations	Govern- mental Organi- zations	Re- ligious Organi- zations	Secu- lar Or- gani- zations
1900	725	104	360	261	.7716	940	135	467	338
1901	733	112	363	258	.7877	931	142	461	328
1902	771	113	367	291	.8251	934	137	445	352
1903	821	119	387	315	.8390	979	142	461	376
1904	901	122	403	376	.8426	1069	145	478	446
1905	917	132	400	385	.8448	1085	156	473	456
1906	948	128	422	398	.8793	1078	146	480	452
1907	988	133	451	404	.9218	1072	144	489	439
1908	1079	147	447	485	.9188	1174	160	487	527
1909	1073	140	466	467	.9526	1126	147	489	490
1910	1130	162	457	511	.9764	1157	166	468	523
1911	1178	171	479	528	.9697	1215	176	494	545
1912	1201	175	492	534	.9810	1224	178	502	544
1913	1322	182	521	619	1.0000	1322	182	521	619
1914	1344	190	528	629	1.0077	1334	189	524	621
1915	1449	198	554	697	1.0070	1439	197	550	692
1916	1546	205	569	772	1.0913	1417	188	521	708
1917	1744	213	592	939	1.2858	1356	166	460	730
1918	2234	241	605	1388	1.5175	1472	159	399	914
1919	2446	269	639	1538	1.7571	1392	153	364	875
1920	2836	318	743	1775	1.9801	1432	161	375	896
1921	3155	375	888	1892	1.6926	1864	222	525	1117
1922	3282	363	867	2052	1.5829	2073	229	548	1296
1923	3454	399	916	2139	1.5977	2162	250	573	1339
1924	3822	391	1050	2381	1.6024	2385	244	655	1486
1925	4082	443	1040	2599	1.6517	2471	268	630	1573

aIndex numbers for the years 1900-1908 are taken from King, Wealth and Income of the People of the United States, p. 180. Index numbers for the years 1909-1925 are estimates by the National Bureau of Economic Research, of the average for the year prices of goods used by all consumers in the United States.

The "deflated figures" presented in the right-hand half of Table XX indicate that, when the correction for the purchasing power of the dollar has been made, the figures still indicate a rapid increase in the total expenditures of all organizations. The evidence indicates that the slope of the curve has been increasing in recent years, for, between 1900 and 1912, there was a growth in the total of slightly less than one-third, while between 1912 and 1924—a period of equal length—the total almost doubled. Again the figures indicate that, when all amounts are reduced to dollars of constant purchasing power, the direct expenditures by governmental organizations doubled during the quarter century; those made by religious organizations increased by something less than half; while those of other secular organizations grew to nearly five times their size from the beginning of the period.

It appears, then, that there is no doubt about the fact that New Haven philanthropic organizations have been increasing their expenditures not only in terms of nominal dollars, but also in terms of actual purchasing power.

Contributions Compared With Wealth

It would be of interest to know whether the total amount contributed to philanthropic enterprises in New Haven and West Haven represents a larger proportion of the total income of the people of the city than it did in 1900. To answer this question it is obviously necessary to know approximately the income of the people of the city at the two dates. Unfortunately, the data at hand seem entirely inadequate for use as a basis of income estimates. Under the circumstances, it has been necessary to make comparisons with the next best criterion, namely, wealth. While the ratio of income to wealth was probably not exactly the same in 1925 as in 1900, the chances are that it has not changed greatly; hence the probabilities are that curves showing the trend of contributions as compared to wealth will have much the same slope as would the curves showing the ratio of contributions to income, were such figures available.

But it is far from easy to approximate the total wealth of the inhabitants. The United States Census furnishes us with estimates of the wealth in the State of Connecticut in the years 1902, 1912, and 1922, but Census figures represent not the value of the property belonging to the inhabitants of Connecticut, but instead the value of the wealth located in the State of Connecticut. We have no way of knowing anything about the ratio between these two quantities.

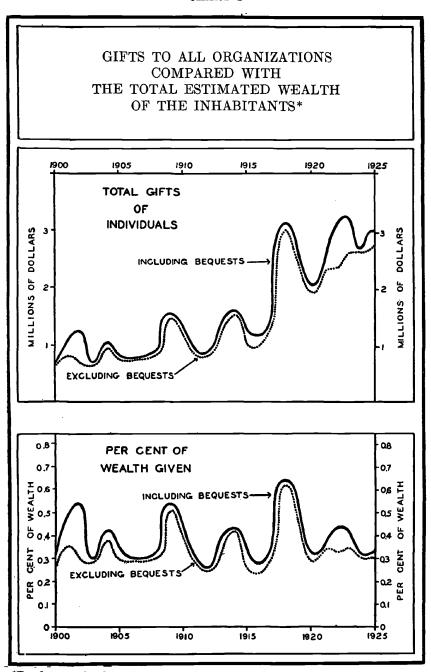
TABLE XXI

CONTRIBUTIONS AND BEQUESTS TO NEW HAVEN PHILANTHROPIC ORGANIZATIONS COMPARED WITH THE TOTAL ESTIMATED WEALTH OF THE INHABITANTS

	Made by I	and Bequests, Individuals s of Dollars)	Estimated Wealth of	Dollars Contributed Per \$1,000 of Total Wealth		
Year	Contributions Including Bequests	Contributions Excluding Bequests	New Haven (Thousands)	Contributions Including Bequests	Contributions Excluding Bequests	
1900	682	666	\$247,912	2.75	2.69	
1901	1,042	785	224,253	4.65	3.50	
1902	1,241	666	227,102	5.47	2.93	
1903	662	640	231,758	2.86	2.76	
1904	1,017	919	242,932	4.19	3.78	
1905	825	707	247,958	3.33	2.85	
1906	779	736	255,029	3.05	2.89	
1907	782	755	266,580	2.93	2.83	
1908	941	845	276,829	3.40	3.05	
1909	1,550	1,457	288,991	5.36	5.04	
1910	1,292	1,178	301,044	4.29	3.91	
1911	907	834	317,656	2.86	2.63	
1912	864	819	341,305	2.53	2.40	
1913	1,394	1,203	360,223	3.87	3.34	
1914	1,607	1,556	373,587	4.30	4.17	
1915	1,297	990	397,348	3.26	2.49	
1916	1,189	1,013	431,939	2.75	2.35	
1917	1,649	1,542	454,284	3.63	3.39	
1918	3,154	3,044	496,204	6.36	6.13	
1919	2,621	2,523	525,971	4.98	4.80	
1920	2,066	1,907	661,877	3.12	2.88	
1921	2,459	2,337	696,162	3.53	3.36	
1922	3,097	2,353	724,441	4.27	3.25	
1923	3,271	2,621	769,238	4.25	3.41	
1924	2,746	2,646	875,314	3.14	3.02	
1925	3,011	2,782	939,368	3.21	2.96	

^{*}As no estimate of the wealth of New Haven and West Haven was known to exist, the ratio between the total estimated wealth of Connecticut and the assessed valuation of property for Connecticut (as given in the Census of Wealth, Debt, and Taxation for 1902, 1912, and 1922) was applied to the assessed valuation of property in New Haven and West Haven for the Census years, the result being an estimate of the wealth of these places. In order to obtain an estimate for the intervening years, the three ratios were plotted on graph paper and a smooth curve drawn through them. The intervening ratios were read off, and applied to the figures for the assessed valuation of property in New Haven and West Haven, a figure which was obtainable for all years.

CHART 4



^{*}For data, see Table XXI.

For purposes of this study, it has been necessary to assume that the amount of wealth in Connecticut owned by outsiders has, at each Census period, been equal to the amount of wealth outside of Connecticut owned by residents of that State. The Bureau of the Census has made no estimates of the wealth of the city of New Haven, hence a further assumption has been necessary in order to approximate the wealth of the people of that city. It has been assumed that, at each Census date, the wealth of the people of New Haven bore the same relationship to the total wealth of Connecticut as did the assessed value of property in New Haven to the assessed value of property in Connecticut. After making this assumption, it was not difficult to estimate the wealth of New Haven for each of the Census years. The wealth estimates for the inter-censal years were arrived at by ascertaining the ratio of the estimated wealth of the people of New Haven in each Census year to the assessed valuation of property in New Haven in that year, drawing a smooth curve through these three ratios, reading off the ratios for the intervening years, and multiplying the assessed values of property in New Haven and West Haven by these ratios in the respective years. In this manner, the figures in the central column of Table XXI were derived. These figures have been used as divisors, in calculating the proportion of the total wealth contributed for philanthropic purposes in each year. Owing to the fact that the regularity of the curve representing contributions is much disturbed by the presence of large bequests in a few years, the two last columns in Table XXI are devoted to showing, respectively, the dollars contributed per thousand dollars of total wealth including and excluding bequests. According to the estimates here arrived at, the people of New Haven were contributing annually to philanthropy a quarter of a century ago about one-quarter of one per cent of their wealth. From time to time, bursts of generosity have sent the fraction as high as onehalf of one per cent, and, in the war year of 1918, it actually passed six-tenths of a per cent. However, during the last 6 years, it has tended to hover around one-third of one per cent.

Chart 4 records the fluctuations in pictorial form. It is interesting to note that it shows six complete waves of giving. As might be expected, the war brought forth the greatest manifestation of philanthropy, but, in proportion to the wealth, the outpouring was not so much greater than in a peaceful year like 1909, as one might expect. On the whole, the figures show neither an up-

TABLE XXII

PER CAPITA INDIVIDUAL CONTRIBUTIONS MEASURED IN DOLLARS OF CONSTANT PURCHASING POWER MADE TO ORGANIZED PHILANTHROPY

Year	Total Contributions and Bequests of Individuals (Measured in Current Dollars)	Estimated Population of New Haven and West Haven ⁴	Per Capita Contributions and Bequests Made by Individuals	Index of Average Prices of Direct Goodst (Base 1913)	Per Capita Contributions and Bequests (Measured in Dollars of 1913)
1900	\$ 682,125	113,274°	\$ 6.02	.7716	\$ 7.80
1901	1,041,674	115,576	9.01	.7877	11.44
1902	1,241,209	118,834	10.44	.8251	12.65
1903	662,420	119,737	5.53	.8390	6.59
1904	1,017,190	121,604	8.36	.8426	9.92
1905	824,802	126,059	6.54	.8448	7.74
1906	778,958	129,916	6.00	.8793	6.82
1907	781,823	134,064	5.83	.9218	6.32
1908	941,002	136,124	6.91	.9188	7.52
1909	1,550,391	139,083	11.15	.9526	11.70
1910	1,292,369	142,148°	9.09	.9764	9.31
1911	906,940	144,911	6.26	.9697	6.46
1912	863,886	148,546	5.82	.9810	5.93
1913	1,393,745	150,325	9.27	1.0000	9.27
1914	1,606,510	151,840	10.58	1.0077	10.50
1915	1,297,160	156,523	8.29	1.0070	8.23
1916	1,188,930	161,553	7.36	1.0913	6.74
1917	1,648,572	165,587	9.96	1.2858	7.75
1918	3,153,512	169,693	18.58	1.5175	12.24
1919	2,620,628	172,753	15.17	1.7571	8.63
1920	2,066,056	175,129°	11.80	1.9801	5.96
1921	2,458,757	187,153	13.14	1.6926	7.76
1922	3,096,519	189,323	16.36	1.5829	10.34
1923	3,270,631	187,081	17.48	1.5977	10.94
1924	2,745,663	185,407	14.81	1.6024	9.24
1925	3,011,337	188,044	16.01	1.6517	9.69

*Includes money coming through governmental sources as well as direct contributions and bequests.
*See footnote * of Table XX, giving source of Index numbers of prices.

*The population figures for 1900, 1910, and 1920 are taken from the United States Census of Population for these years. The West Haven figure is not given in 1920 and is therefore estimated as having increased from 1910 to 1920 in the same proportion as the population of the Town of Orange in which it was included in 1920, figures for which are obtainable.

**destimates of the population for years other than those in which the United States Census is taken were arrived at by utilizing several trends which were obtainable, namely, the number of school children in the city, the number of names in the city directory, and the number of customers served by the New Haven Water Co. (in a modified form). Each trend was reduced to relatives on a constant base, the base being the figure for 1900 for that series. An average of this series of relatives was computed for each year. The ratios of the population figures in 1900, 1910, and 1920 to the respective averages in the corresponding years were plotted on graph paper, and a smooth curve plotted through the three points. The ratios for the inter-censal years were then read off. The ratio for each year was then multiplied by the average index for the same years, the result being the estimate of the population for that year.

ward nor a downward trend in the proportion of the wealth of New Haven contributed annually to organized philanthropy.

Per Capita Contributions

Another way of obtaining a reasonably fair comparison of the generosity of the residents of New Haven and West Haven during the 25 years is first to reduce contributions to a per capita basis and then to correct the per capita figures for changes in the purchasing power of money,

The United States Census furnishes figures showing the population of New Haven on June 1, 1900, April 15, 1910, and January 1, 1920.1 To estimate the population of the area covered for the intercensal years, recourse was had to the school census and to a record of the number of water users in the city in the various years. It is not believed that the population figures arrived at by these methods are materially in error. They indicate that the combined population of New Haven and West Haven was approximately two-thirds greater in 1925 than in 1900. When the estimates of total contributions and bequests are divided by these population figures, the quotients represent our estimates of per capita contributions and bequests made by individuals. This column indicates that the per capita sums given for this purpose, when reduced to dollars of 1913 purchasing power, have varied from a minimum of \$6.32 in 1907 to a maximum of \$12.65 in 1902. The curve shows very large cyclical fluctuations and no particular trend. High points appear in 1902, 1909, 1914, 1918, and 1923 and low points in 1900, 1903. 1907, 1913, 1916, 1920, and 1924. There are 6 distinct waves during the quarter century, which gives an average wave length around 4 years. The per capita figures recorded in Table XXII are presented in graphic form in the lower half of Chart 5.

Expenditures Per Person in the Area Covered

Table XXIII is similar to Table XXII, except that the figures in XXIII record expenditures rather than receipts. Reference to Chart 5 shows that the expenditures represent, as might be expected, approximately the trend of the contributions. However, since 1920, there has been a definite tendency for expenditures to forsake this rôle of follower, and to rise above contributions. The question will

¹It was necessary to make a separate estimate of the population of West Haven, as comparable figures for the population of this village were not obtainable for all the Census years.

TABLE XXIII

VALUE IN TERMS OF DOLLARS OF CONSTANT PURCHASING POWER OF DIRECT EXPENDITURES PER PERSON IN THE AREA COVERED

(AMOUNTS INCLUDE COMBINED EXPENDITURES OF ALL ORGANIZATIONS)

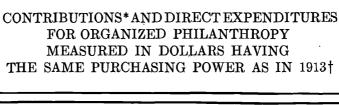
Year	Total Direct Expenditures (Measured in Current Dollars)	Estimated Population of New Haven and West Haven•	Direct Expenditures Per Inhabitant (Measured in Current Dollars)	Index of Average Prices of Direct Goods (Base 1913*)	Direct Expenditures Per Inhabitant (Measured in 1913 Dollars)
1900	\$ 724,872	113,274	\$ 6.40	. 7716	\$ 8.29
1901	732,514	115,576	6.34	. 7877	8.05
1902	770,502	118,834	6 .48	.8251	7.86
1903	820,950	119,737	6.86	.8390	8.17
1904	901,496	121,604	7.41	.8426	8.80
4005	045.55	406.000		2442	0.40
1905	917,475	126,059	7.28	.8448	8.62
1906	947,997	129,916	7.30	.8793	8.30
1907	988,180	134,064	7.37	.9218	8.00
1908	1,079,434	136,124	7.93	. 9188	8.63
1909	1,072,803	139,083	7.71	.9526	8.10
1010	1 120 000	140 140	7.05	0764	0.14
1910	1,130,228	142,1486	7.95	.9764	8.14
1911	1,178,025	144,911	8.13	.9697	8.38
1912	1,201,278	148,546	8.09	.9810	8.24
1913	1,322,381	150,325	8.80	1.0000	8.80
1914	1,343,707	151,840	8.85	1.0077	8.78
1915	1,448,990	156,523	9.26	1.0070	9.19
1916	1,545,956	161,553	9.57	1.0913	8.77
1917	1,743,908	165,587	10.53	1.2858	8.19
1918	2,233,836	169,693	13.16	1.5175	8.67
1919	2,445,908	172,753	14,16	1.7571	8.06
1319	2,443,900	172,733	14,10	1.7371	0.00
1920	2,836,392	175,129b	16.20	1.9801	8.18
1921	3,155,224	187,153	16.86	1.6926	9.96
1922	3,281,915	189,323	17.34	1.5829	10.95
1923	3,454,134	187,081	18.46	1.5977	11.56
1924	3,821,891	185,407	20.61	1.6024	12.86
	0,021,071	100,107	20.01	1.0021	1
1925	4,082,116	188,044	21.71	1.6517	13.14
	<u> </u>	'	1	l	

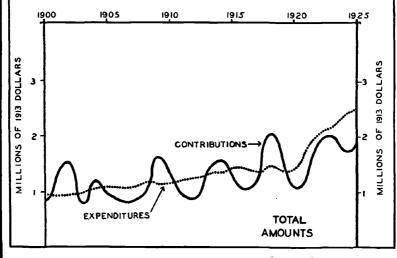
[•]See footnote (a) of Table XX for source of index numbers of prices.

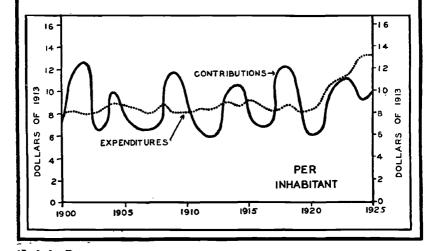
bSee footnote (c) of Table XXII for source of population data for 1900, 1910, and 1920.

[&]quot;See footnote (d) of Table XXII for method of estimating population for years other than the Census years.

CHART 5







^{*}Includes Bequests.
†Data derived from Tables XXII and XXIII.

at once be asked as to how it is that expenditures can, for a considerable period of years, be in excess of contributions. The answer is that philanthropic organizations in New Haven receive very considerable revenues from earnings and endowments, and such earnings are not shown under the head of contributions. It thus comes about that, although the combined organizations of New Haven receive only \$16.01 per capita from the inhabitants of New Haven in the form of contributions, they are able to spend \$21.71 for each person in the city.

When reduced to dollars of constant purchasing power, we find that the per capita direct expenditures had an almost horizontal trend between 1900 and 1920. Since that date, however, they have been rising rather sharply. It would seem, therefore, that the people of New Haven are now getting more services per capita from their philanthropic organizations than they did a few years ago, but that this increase in services is largely accounted for by the extension of activities paid for by the beneficiaries.

Individual Gifts Classified According to Size

Now that we have seen how much money the philanthropic organizations of New Haven and West Haven take in, and what they do with this money, the question arises as to who gives it. Do the contributions come, in the main, in the form of large or small gifts? An effort was made to obtain the facts in this connection from all of the 223 organizations studied, but, unfortunately, in most cases, the attempt has been unsuccessful. For only 10 organizations does it appear that the data are sufficiently accurate to justify publication The figures for this small group are presented in Table XXIV.

The figures in Table XXIV apply, in the main, either to the year 1924 or to the year 1925. They indicate that, of the 2,022 persons contributing to these 10 organizations, more than half gave sums smaller than \$5, and nearly three-fourths gave amounts of less than \$10. However, contributions of this size do not mount up rapidly, and, as a matter of fact, play but a minor rôle in securing the total amounts necessary to keep the philanthropic organizations operating as they actually do, for the total contributions made by the "Under \$5" class constituted but 5 per cent of the entire amount of contributions, and givers of less than \$10 accounted for only one-eighth of the entire amount. In fact, only one-third of the amount raised was furnished by people giving less than \$100. It appears, then, that, to carry on philanthropy at the present scale, it is es-

TABLE XXIV

CLASSIFICATION ACCORDING TO SIZE OF THE CONTRIBUTIONS MADE TO TEN PHILANTHROPIC ORGANIZATIONS

	Number of Contributions			Amount of Contributions			AVERAGE Size
Size of Contribution	Number	Per Cent of Total		Dollars	Per Cent of Total		OF CON- TRIBU-
		Simple	Cumu- lative	2011415	Simple	Cumu- lative	TION
Under \$ 5.00 \$ 5.00- 9.99 \$ 10.00- 24.99 \$ 25.00- 49.99 \$ 50.00- 199.99 \$ 100.00- 199.99 \$ 500.00- 499.99 \$ 500.00- 999.99 \$ 1000.00-999.99	637 426 166 63 320a	55.50 17.49 11.69 4.56 1.73 8.78 .16 .03	55.50 72.99 84.68 89.24 90.97 99.75 99.91 99.94 100.00	3,091 3,857 4,919 4,708 3,413 32,125 1,620 500 2,950	5.41 6.75 8.60 8.23 5.97 56.18 2.83 .87 5.16	5.41 12.16 20.76 28.99 34.96 91.14 93.97 94.84 100.00	\$ 1.53 6.05 11.55 28.36 54.17 100.39 270.00 500.00 1,475.00

^{*} The unusually large figure in this class is due to the fact that an organization is included which is supported by 300 individuals who contribute yearly \$100 each.

sential to have the bulk of the money come from large contributors, unless the smaller givers should prove able and willing to contribute much more freely than they have been doing.

The New Haven Community Chest has been kind enough to furnish the figures appearing in Table XXV. Perhaps the most striking feature brought out by the figures in this table is the marked increase between 1921 and 1924 in the total sum contributed by individuals giving less than \$50 each. They were responsible for most of the increase in the total in the three-year period mentioned.

TRENDS IN PHILANTHROPY

TABLE XXV

CONTRIBUTIONS TO THE NEW HAVEN COMMUNITY CHEST CLASSIFIED ACCORDING TO THE SIZE OF EACH CONTRIBUTION

Contribution	Year	Number of Subscribers	Total Subscribed	Average Subscription
	1921		\$ 453,528	
	1922		457,301	
All Amounts	1923	1	522,417	ľ
	1924		563,240	
	1925 1926		598,048 600,058	
	1921		86,508	
	1922		132,870	
Under \$50	1923		159,773	
	1924		197,142	
	1925 1926		195,807 192,507	
	1921	470	25.682	\$ 55
	1922	473	26,214	55
\$50 –\$ 99 ·	1923	516	28,619	55
	1924	527	29,030	55
	1925	540	30,373	56
	1926	497	28,629	57
	1921	691	112,073	162
	1922	703	111,795	159
\$100-\$4 99	1923	781	121,442	155
	1924	817	123,489	151
	1925	836	133,744	159
	1926	804	129,707	161
	1921	94	54,255	577
	1922	86	48,372	562
\$500-\$999	1923	95	52,758	555
	1924	97	54,804	565
	1925 1926	106 106	62,418	589 589
		 	62,423	
	1921	71	104,350	1,470
#1 000 #4 000	1922	63	94,400	1,498
\$1,000-\$4,999	1923	79 77	116,275	1,472 1,496
	1924 1925	78	115,200 121,960	1,564
	1926	79	125,542	1,589
	1921	12	70,660	5,888
	1922	8	43,650	5,456
\$5,000 and over	1923	8	43,550	5,444
	1924	8	43,575	5,447
	1925	9	53,746	5,972
1	1926	10	61,250	6,125