Hospital, \$94,049; Alms House, \$60,615; redemption bonds and interest, \$346,347. The number of salaried employés connected with the Municipal Government exceeds eleven hundred. who receive for salaries annually an aggregate of over one million three hundred thousand dol-

The Special Fee Fund for 1876-77 aggregated \$223,290, of which the Recorder returned \$51,386; the County Clerk, \$59,774; the Sheriff, \$28,207; the Tax Collector, \$20,818, and the Clerk of the Justices' Court, \$19,702. The amount received from poll taxes was \$81,000.

Population of San Francisco, February 1, 1878.

The figures contained in the annual tables of the population of this city published in the San Francisco Directory, have been accepted generally, in the absence of an official enumeration, as a fair estimate of the number of its residents.* In arriving at the results contained therein, the compiler has availed himself of the annual returns of the canvassers employed on this work, and such other reliable data obtainable at the time; included in the latter are the returns of the School Census, which, when taken correctly may be regarded as a safe basis to estimate the progress of the element of the population included therein, and the figures of the Federal Census of 1870. From the material here referred to, the following estimate has been prepared, and in directing attention thereto, the compiler begs to state that the aggregates contained therein are believed to be a fair approximation to the actual number of the population of this city.

White Males over twenty-one.	99,750
White Females over eighteen (estimated).	58,590
White Males under twenty-one (estimated)	58,638
White Females under eighteen (estimated)	51.537
White Males, names refused, and foreigners not taken in the canvass (estimated).	2,750
Chincse, Male and Female.	
Colored, Male an i Female.	
	-4000

Total permanent Population.....

To which should be added a large element of our population known as "floating," which consists of :

Total Population, February 1, 1872.....

5,000

303,215

The estimate of the males over twenty-one in the preceding table is based upon the aggregate of names contained in the present volume, as follows: The number of references in the register of names is 105,190, of which 99,250 are male residents of this city. These figures are exclusive of numerous lists of names included in the Business Directory and the Appendix, containing the names of officers of societies, incorporations, etc., not obtained in the regular canvass, estimated at 500, making a total of 99,750. The two latter named departments of the Directory are compiled from information collected just previous to the publication of the work, and include many names not to be found in the regular list.

The number of females over eighteen is estimated at 58,590, upon the basis of the Federal Census of 1870. The number of females of all ages enumerated, as published in this city, amounts to 61,577, of which 23,261 are under fifteen years. According to the average of the Census throughout the United States, about sixteen per cent of the number under fifteen (3,721) should be added thereto to represent the element between fifteen and eighteen, inclusive, which would give an average as follows: Under eighteen, 26,982; eighteen and over, 34,595, as the number of July, 1870. The difference between the last-named figures (34,595) and those included in the table (58,590), amounting to 23,995, will not be considered an overestimate for the increase since August, 1870. Estimated increase for the year ending February 28, 1875, 4,900; for 1876, 5,280; for 1877, 5,200; and for the eleven months ending January 31, 1878, 4,110. Of this number about 2,750 are by natural increase, and the remainder (1,360),

from immigration. The estimates of males under twenty-one, and the females under eighteen, are based upon the returns of the School Census, June 30, 1877. According to the figures referred to, the aggregate of children of both sexes of sixteen years and under is 80,245, an increase from If the increase from June 30, 1877, to 1877 of 8,809, or over ten per cent. for the year.

^{*} An estimate of the population of this city, copied from the so-called "opposition directory" for 1877, having been published, the compiler of the San Francisco Directory deems it his duty to call attention to the character and reliability of the data upon which its figures are based. In the issue of the work referred to, for 1876 (page 9), the number of references contained therein is stated to be 102,610; and, in the volume for 1877, 'page 37), an increase over the number in the previous issue is claimed of 6,220. These amounts aggregate 108,830, as the number of references in the volume for 1877. When the fact is stated that an actual count shows that the real number is 91,638, only 11,192 less than what is claimed, the public will be able to place a proper value upon any estimate of the population from that source. Another estimate of the population of this city, for 1878, has been published by the same authority which gives the number at 229,244, based on 93,031 (?) references, contained in their issue for 1878 at the figures of 1877, previously referred to, are correct, 295,117 population on 108,380 references, on what basis is the estimate of 1878 arrived at, viz.; a population of 326,760 on 98,031 references. These facts place the publication in question in the dilemma of having either attempted to justify the magnified figures of 1877, or having used a larger pro rata to sustain a defective canvass in 1878.