DEPARTMENT OF COMMERCE
BUREAU OF THE CENSUS
WM. J. HARRIS, DIRECTOR

FINANCIAL STATISTICS OF CITIES HAVING A POPULATION OF OVER 30,000: 1912

PREPARED UNDER THE SUPERVISION OF LE GRAND POWERS,
CHIEF STATISTICIAN FOR FINANCE AND MUNICIPAL STATISTICS



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Location of cities in the United States having a population in 1912 of over 30,000 ..... facing.. 20

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LETTER OF TRANSMITTAL.

DEPARTMENT OF COMMERCE,
BUREAU OF THE CENSUS,
Washington, D. C., June 1, 1914.

SIR:

I have the honor to transmit herewith the eleventh annual report of the Bureau of the Census on financial statistics of cities having a population of over 30,000, showing in detail the financial transactions of 195 cities for the fiscal year 1912, the assessed valuation of taxable property on which their levies were made during that year, and their indebtedness and assets at the close of that year. The financial transactions of these cities have been analyzed and are so presented as to show, both for the whole city and for its important departments, the net revenue collected, the net costs of conducting municipal business, and the indebtedness incurred for meeting these costs.

The introduction presents a discussion of accounting terminology and of the statements showing the municipal program and the outcome of municipal business, with the hope that the continued discussion of these important subjects may lead to a greater uniformity in the use of technical accounting terms and to a clearer understanding of the administrative problems that confront those charged with the business administration of our large cities.

The present volume presents the complete analysis of the data contained in Bulletin 118, which was transmitted under date of December 15, 1913, at the same time introducing the correction of certain errors therein contained.

This report was prepared by Le Grand Powers, chief statistician for finance and municipal statistics, assisted by Starke M. Grogan and Morris J. Hole, whose efficient work it is desired to acknowledge.

Very respectfully,



Director of the Census.

Hon. WILLIAM C. REDFIELD,
Secretary of Commerce.

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1912

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FINANCIAL STATISTICS OF CITIES HAVING A POPULATION OF OVER 30,000: 1912.

INTRODUCTION.

CHARACTER AND IMPORTANCE OF MUNICIPAL STATISTICS.

Scope of report.—The present report of the Bureau of the Census is practically limited to a presentation of statistics of the financial transactions during the fiscal year 1912 of the 195 cities each of which had a population of over 30,000 on July 1, 1912, and of the financial condition of those cities at the close of the fiscal year mentioned. The report presents statistics as accurate and as comparable as it has been feasible to compile from the records of the cities, relating to a number of subjects, the principal of which are (1) the total and per capita receipts from revenues, and from the principal classes thereof; (2) the total and per capita payments for expenses, interest, and outlays, and for each of the principal classes of expenses and outlays; (3) the total and per capita value of municipal properties and public improvements; (4) the total and per capita municipal indebtedness; (5) the total and per capita assessed valuation of property subject to taxation; and (6) the average daily school attendance and number of school buildings, rooms, sittings, and employees.

Increase in the number and population of cities having over 30,000 inhabitants.—The growing importance of a report such as that described above is shown by one of the most striking social facts of the last century—the greater increase in the population of cities than of smaller places or of farming communities. In 1790, when its first census of population was taken, the United States had but one city with a population of over 30,000. That was New York, N. Y., which at that time had 33,131 inhabitants. The two cities which ranked next to New York in number of inhabitants were Philadelphia, Pa., with 28,522, and Boston, Mass., with 18,320. In 1790 the national population numbered 3,929,214, and the population of New York City constituted only 0.8 per cent of that of the Nation. Sixty years later, in 1850, when the population of the country numbered 23,191,876, there were 19 cities each having a population of over 30,000. The largest of these was New York, with a population of 515,547. The 19 cities had an aggregate population of 1,703,302, which constituted 7.3 per cent of the national population. At the end of a second 60 years, in 1910, the cities of the United States, each having a population of over 30,000, numbered 184 and had an aggregate population of 27,316,407. This was 29.7 per cent of the 91,972,266 inhabitants of continental United States. In 1910 the population of the Nation was twenty-three and four-tenths times its population in 1790, while the number domiciled in the cities, each containing over 30,000 inhabitants, was eight hundred and twenty-four and five-tenths times as great as the number of those dwelling in the one city of that size 120 years before. The population of the cities of the size here considered increased from 1790 to 1910 more than thirty-five times as fast as did the population of the Nation, exclusive of its outlying possessions. Table I, which follows, exhibits the population of the Nation, exclusive of outlying possessions, and the number and population of cities, each having over 30,000 inhabitants, as the same is reflected in the enumeration of the Federal census at each census year beginning with 1790 and ending with 1910. There is included in the same table the number of cities, each of which in 1911 and 1912 had an estimated population of 30,000, and the total estimated population of such cities.

Table I

YEAR.	UNITED STATES.	CITIES WITH OVER 30,000 INHABITANTS.		
	Population.	Number.	Population.	
			Total.	Per cent of national.
1912	95,545,336	195	29,320,579	30.7
1911	93,927,342	193	28,559,140	30.4
1910	91,972,266	184	27,316,407	29.7
1900	75,994,575	135	19,050,921	25.1
1890	62,947,714	103	12,612,389	20.0
1880	50,155,783	63	7,677,766	15.3
1870	38,558,371	44	5,210,397	13.5
1860	31,443,321	26	3,246,736	10.3
1850	23,191,876	19	1,703,302	7.3
1840	17,069,453	8	784,323	4.6
1830	12,866,020	6	501,434	3.9
1820	9,638,453	4	293,544	3.0
1810	7,239,881	4	230,437	3.2
1800	5,308,483	2	101,735	1.9
1790	3,929,214	1	33,131	0.8

The number of cities given for each census year is the number of those with separate organizations at the time of enumeration. Of those cities it should be mentioned that Brooklyn, N. Y., which was a separate municipality of over 30,000 inhabitants for each census year from 1840 to 1890, was consolidated with New York, N. Y., prior to 1900; and Allegheny, Pa., which is included in the table as a separate city from 1860 to 1900, was consolidated with Pittsburgh, Pa., prior to 1910.

The estimated population of cities, each of which had over 30,000 inhabitants July 1, 1912, is given in Table I, and the number and population of such cities in each of the nine geographic divisions are shown in Table II, which follows.

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Table II GEOGRAPHIC DIVISION.	Cities.	Population.
United States	195	29,320,579
New England	32	3,118,758
Middle Atlantic	47	11,060,593
East North Central	39	6,444,195
West North Central	19	2,420,274
South Atlantic	18	1,928,173
East South Central	11	930,474
West South Central	12	1,040,075
Mountain	5	450,434
Pacific	12	1,927,603

Increase in the number and population of places having over 8,000 inhabitants.—The Tenth Census report, that for 1880, contained a list of places, including the New England towns, each of which had a population of 8,000 and over June 1, 1880. Similar lists have been compiled for each of the subsequent census years. The increase in the number of inhabitants in places of the population stated can therefore be traced since 1880 with approximately the same accuracy as that in cities having a population of 30,000 and over. The census report for 1880 also contained a comparative statement, compiled from the imperfect data at the command of the office, of the population living in places of 8,000 inhabitants or more at each census year from 1790 to 1870. The bureau in its report for the Thirteenth Census reproduced this statement and combined it with similar and more exact records of the population of places having over 8,000 inhabitants for the years of 1880, 1890, 1900, and 1910. The comparative statement thus prepared, combined with estimates of the population July 1, 1912, of the places which in 1910 had 8,000 inhabitants or over, is presented in Table III, which follows.

Table III YEAR.	UNITED STATES.	PLACES WITH 8,000 INHABITANTS OR MORE.		
			Population.	
	Population.	Number.	Total.	Per cent of national.
1912	95,545,336	[1] 778	[1] 37,781,998	[1] 39.5
1910	91,972,266	778	35,726,720	38.8
1900	75,994,575	556	25,142,978	33.1
1890	62,947,714	449	18,327,987	29.1
1880	50,155,783	291	11,450,894	22.8
1870	38,558,371	226	8,071,875	20.9
1860	31,443,321	141	5,072,256	16.1
1850	23,191,876	85	2,897,586	12.5
1840	17,039,453	44	1,453,994	8.5
1830	12,866,020	26	864,509	6.7
1820	9,638,453	13	475,135	4.9
1810	7,239,881	11	356,920	4.9
1800	5,308,483	6	210,873	4.0
1790	3,929,214	6	131,472	3.3

[1] Of places which in 1910 had 8,000 inhabitants or more.

In this table all New England towns containing 8,000 inhabitants or over are included for each census year. No estimates have been made of the number or population of places which had less than 8,000 inhabitants April 15, 1910, but had more than that number July 1, 1912. The figures with reference to places having over 8,000 inhabitants in 1912 as given in Table III are therefore not strictly comparable with those of cities having a population of over 30,000 as given in Tables I and II. The extent of noncomparability, however, is small, and does not greatly affect the value of the table as indicating the relative growth of the total population residing in places having over 8,000 inhabitants.

In 1790 about one-thirtieth (3.3 per cent) of the population of the country was living in places of 8,000 inhabitants or more, in 1820 about one-twentieth (4.9 per cent), in 1850 about one-eighth (12.5 per cent), in 1900 about one-third (33.1 per cent), and in 1910 a little less than two-fifths (38.8 per cent).

In Diagram 1 are presented for each census year the relative population of continental United States, that of places each of which had over 8,000 inhabitants, and that of cities each of which had over 30,000 inhabitants. In Diagram 2 are shown the percentages of the national population at each of the census years residing in the places and cities here referred to, and the percentage of national population residing outside these places. Diagram 1 shows the steady increase in the total population and that of the two classes of places, while Diagram 2 exhibits graphically the greater relative increase in the population of cities having over 30,000 and of places having over 8,000.

DIAGRAM 1.—POPULATION OF CONTINENTAL UNITED STATES IN MUNICIPALITIES HAVING OVER 30,000 INHABITANTS, IN THOSE HAVING FROM 8,000 TO 30,000 INHABITANTS, AND OUTSIDE SUCH MUNICIPALITIES: 1790–1912.

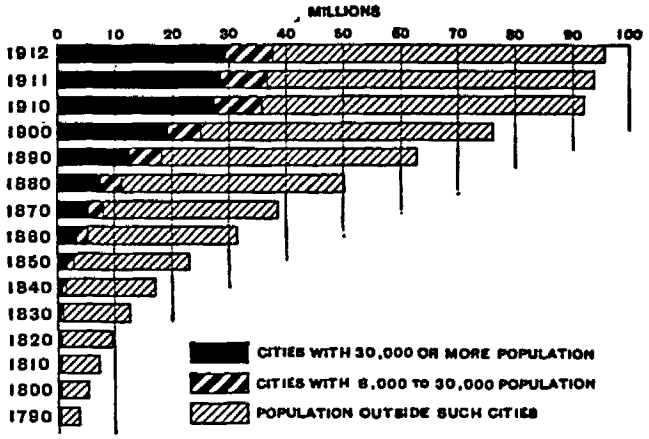
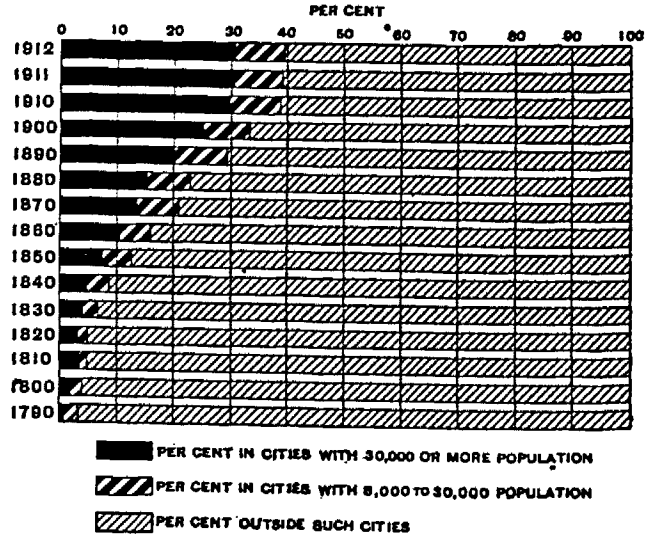


DIAGRAM 2.—PER CENT OF TOTAL POPULATION IN MUNICIPALITIES HAVING OVER 30,000 INHABITANTS, IN THOSE HAVING FROM 8,000 TO 30,000 INHABITANTS, AND OUTSIDE SUCH MUNICIPALITIES: 1790–1912.



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Statistics of cities having over 30,000 inhabitants.—The unprecedented increase in the number and the actual and relative population of places having over 8,000 inhabitants, as well as of cities having over 30,000, has given rise to many and grave governmental problems. To assist, so far as the same could be done by the aid of exact statistical information, in the solution of these problems, Congress in 1898 authorized the Department of Labor to compile and publish annually the statistics of cities having a population of over 30,000. Later, after the establishment of the Department of Commerce and Labor, the compilation of these statistics was transferred by executive order to the Bureau of the Census, and this office published its first statistics on this subject for the year 1902. Similar statistics have been compiled and published for each year up to and including this report.

Comparative statistics of 146 cities for 11 years.—Of the 195 cities to which this volume relates, statistics have been presented in all of the 11 reports mentioned for only 146 cities. In this statement of numbers the two cities of Pittsburgh and Allegheny, Pa., which were consolidated into the present city of Pittsburgh, are counted as one for all years. The growth in population of the 146 cities for which the Bureau of the Census has now compiled comparable statistics for 11 years is shown in the following statement:

YEAR.	Population.	YEAR.	Population.
1912	27,422,994	1906	22,530,736
1911	26,788,017	1905	21,973,431
1910	25,904,769	1904	21,434,324
1909	25,108,590	1903	20,869,155
1908	23,608,858	1902	20,369,308
1907	23,107,777		

The 146 cities whose population is given above and for which comparative statistics are given in this report include all cities to which this report relates, with the exception of the cities of Fort Worth, Tex., Oklahoma City, Okla., and Wichita, Kans., of Group IV, and the following cities of Group V: Pueblo, Colo., New Britain, Conn., Berkeley, Cal., Bay City, Mich., El Paso, Tex., San Diego, Cal., Tampa, Fla., Flint and Kalamazoo, Mich., Macon, Ga., West Hoboken, N. J., Roanoke, Va., Huntington, W. Va., East Orange, N. J., Hamilton, Ohio, Lexington, Ky., Springfield, Mo., Charlotte, N. C., Pasadena, Cal., Everett, Mass., Decatur, Ill., Portsmouth, Va., Perth Amboy, N. J., Quincy, Mass., Lansing, Mich., Pittsfield, Mass., Cedar Rapids, Iowa, San Jose, Cal., Amsterdam, Jamestown, Mount Vernon, and Niagara Falls, N. Y., Jackson, Mich., Williamsport, Pa., Lima, Ohio, Muskogee, Okla., New Rochelle, N. Y., Aurora, Ill., Lorain, Ohio, Austin, Tex., Newport, Ky., Orange, N. J., Lynchburg, Va., Shreveport, La., Colorado Springs, Colo., and Council Bluffs, Iowa.

Governmental costs[1] *of cities and of the Nation.*—The figures given in Tables I and II showing the greater relative growth of the population of cities than of the United States as a whole are very striking. They do not, however, show the magnitude of the financial problems which have developed in connection with that increase as do the figures in Tables IV and V which follow.

Table IV gives for each of the 11 years from 1902 to 1912, inclusive, the total and per capita net governmental costs of the 146 cities for which the bureau has compiled statistics, and the corresponding costs of the National Government, together with the net total and per capita outlay payments for New York City for its public works, and those for the National Government for the Panama Canal, public buildings, forts and fortifications, and river and harbor improvements. The net governmental costs of the United States Government for current operation, by which is meant costs exclusive of pensions, for the 11 years covered by the table exceeded those of the 146 cities by $138,151,164, or only 1.8 per cent. In 1912 the costs of these 146 cities exceeded the above mentioned costs of the National Government by $95,314,105, or 11.7 per cent. If comparison is made between the total governmental costs of the United States, including those for pensions, it is seen that the total of the United States exceeds that for the 146 cities for the 11 years by only $1,767,612,958, or 23.5 per cent; and that in 1912 it exceeds it by only 6.4 per cent. In 1912 the net governmental costs of the 195 cities covered by this report were $954,635,839. Comparing these costs with those of the United States it is found that the total costs of the United States Government for that year exceeded those of the 195 cities by only $10,637,839, or 1.1 per cent.

The most striking figures of the table are the outlay payments of the city of New York for permanent properties and public improvements, as compared with similar payments of the National Government for (1) the Panama Canal, including payments on account of that structure to the French Company in 1904, (2) public buildings, (3) forts and fortifications, and (4) river and harbor improvements. In 11 years the United States Government expended for all these purposes the total of $730,186,603, while the single city of New York expended for permanent properties and public improvements the aggregate of $778,029,771, or 6.6 per cent more than the National Government.

The population which bore the burden of national governmental costs was nearly three and five-tenths times as great as that of the 146 cities, and nearly nineteen times as great as that of the city of New York. The totals of the table, therefore, do not exhibit the relative burden of national and municipal governmental costs. That burden is measured approximately by the per capita figures of the table. The per capita governmental costs of the 146 cities for the 11 years average three times those of the National Government for all purposes and were three and six-tenths times those of the National Government for all purposes other than pensions; and the per capita outlay

[1] For definition of "governmental costs," see p. 30.

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payments for New York City for the same period were twenty-one and nine-tenths times those of the National Government for all public works of which the table makes specific mention.

Table IV NET GOVERNMENTAL COST PAYMENTS.

YEAR.	146 cities for all purposes.		United States.								New York City for permanent properties and public improvements.	
			For all purposes.		For pensions.		For all purposes other than pensions.		For Panama Canal, public buildings, forts and fortifications, and river and harbor improvements.			
	Total.	Per capita.[1]	Total.	Per capita.[1]	Total.	Per capita.[1]	Total.	Per capita.[1]	Total.	Per capita.[1]	Total.	Per capita.[1]
Eleven years	$7,521,929,978	29.03	$9,289,542,936	9.66	$1,629,461,794	1.69	$7,660,081,142	7.97	$730,186,603	0.75	$778,029,771	16.39
1912	906,997,327	33.08	965,273,678	10.10	153,590,456	1.61	811,683,222	8.50	93,159,059	0.98	82,831,928	16.35
1911	862,229,808	32.19	964,085,555	10.28	157,980,575	1.68	806,104,980	8.59	91,454,237	0.98	88,424,126	17.84
1910	807,224,695	31.16	950,795,418	10.32	160,696,416	1.74	790,099,002	8.57	86,997,306	0.94	75,379,758	15.81
1909	761,562,037	30.33	1,002,303,040	11.07	161,710,367	1.79	840,592,673	9.28	83,760,608	0.92	69,959,553	15.11
1908	761,527,311	32.26	924,566,889	10.40	153,802,467	1.73	770,674,422	8.67	82,161,537	0.92	83,417,149	18.65
1907	691,049,439	29.91	818,541,147	9.37	139,309,514	1.60	679,231,633	7.78	62,528,589	0.72	75,481,437	17.86
1906	600,383,766	26.65	763,103,908	8.90	141,034,562	1.65	622,069,346	7.26	56,468,527	0.66	64,800,253	15.78
1905	583,646,656	26.56	746,568,098	8.88	141,773,965	1.69	604,794,133	7.19	39,946,415	0.48	62,309,540	15.58
1904	566,509,115	26.43	776,802,225	9.42	142,559,266	1.73	634,242,959	7.69	84,723,534	1.03	68,501,402	17.64
1903	518,225,379	24.83	694,111,489	8.59	138,425,646	1.71	555,685,843	6.87	28,362,054	0.35	64,422,050	17.34
1902	462,574,445	22.71	683,391,489	8.63	138,488,560	1.75	544,902,929	6.88	20,622,647	0.26	42,322,573	11.68

[1] Average annual per capita.

The table further shows that the relative burden of governmental costs as measured by per capita payments therefor is increasing much faster for municipalities than for the National Government. Comparing the figures for the total costs in 1902 and 1912 it is found that those of the National Government for all purposes increased from $8.63 to $10.10, or 17 per cent; while those of the 146 cities increased from $22.71 to $33.08, or 45.7 per cent. These figures disclose at once the greater relative importance of the proper administration of city affairs and the necessity of such a system of accounting and reporting as will best assist in securing and maintaining economy and efficiency in city government. The necessity of such accounting and reporting is much more pressing in the case of cities than in that of the Nation, owing to the greater relative per capita governmental costs of the cities. The two diagrams which follow are designed to present graphically the most important facts shown in Table IV. They present for each year (1) the total payments for all governmental costs by 146 cities; (2) those by the United States for pensions and for all purposes other than pensions; (3) the total payments of the United States Government for the construction of the Panama Canal, public buildings, forts and fortifications, and river and harbor improvements; and (4) the payments of New York City for the construction of its various public works, buildings, and other public improvements.

DIAGRAM 3.—NET GOVERNMENTAL COST PAYMENTS OF THE UNITED STATES AND 146 CITIES: 1902–1912.

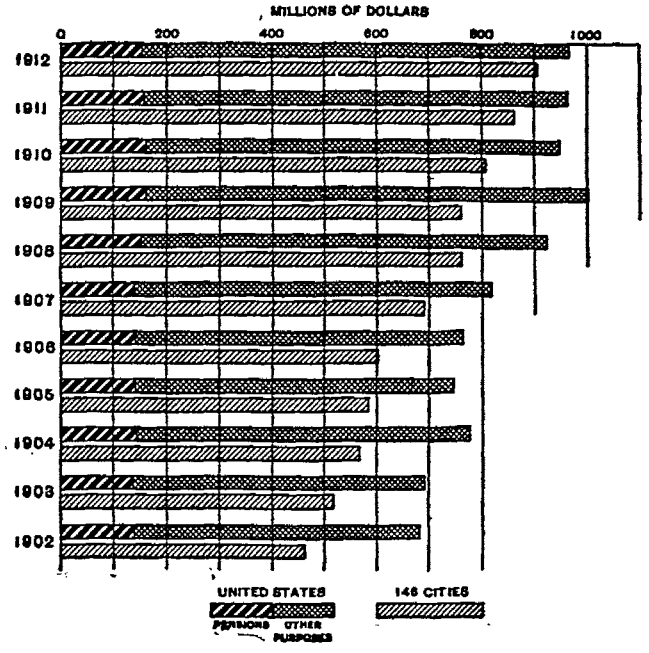
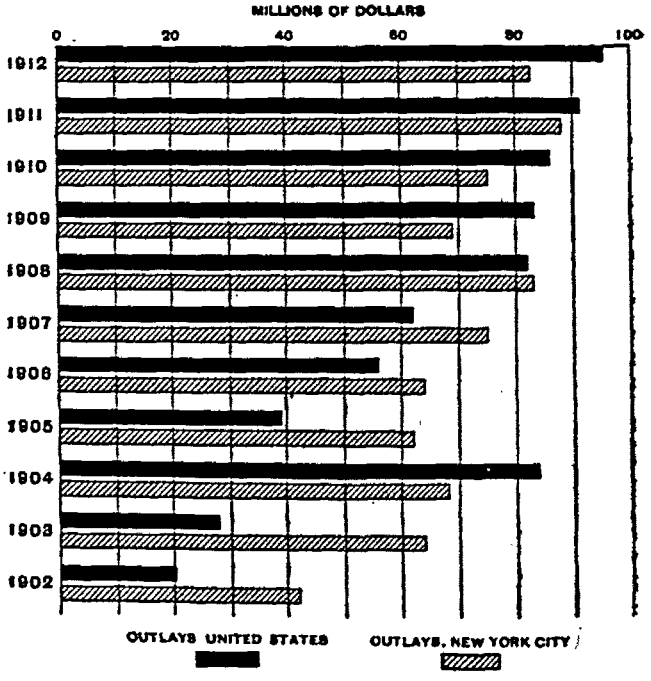


DIAGRAM 4.—NET PAYMENTS FOR OUTLAYS FOR THE UNITED STATES AND NEW YORK CITY: 1902–1912.



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Comparative indebtedness of cities and of the Nation.—Table V is a comparative statement which calls attention to one class of financial problems which grow out of the vast expenditures above noted.

Table V

YEAR.	INDEBTEDNESS.					
	United States.		146 cities.		New York City.	
	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.
1912.....	$1,027,574,697	$10.77	$1,932,547,533	$70.47	$792,927,021	$156.57
1911.....	1,015,784,338	10.83	1,803,129,085	67.31	723,292,829	145.92
1910.....	1,046,449,185	11.35	1,657,861,296	64.00	656,194,384	137.66
1909.....	1,023,861,531	11.31	1,537,099,399	61.22	608,244,820	131.39
1908.....	938,132,409	10.55	1,434,991,649	60.78	550,778,903	123.16
1907.....	878,596,755	10.06	1,238,318,890	55.75	494,799,541	117.09
1906.....	964,435,687	11.25	1,175,970,979	52.11	435,324,772	105.84
1905.....	989,866,772	11.77	1,118,087,784	50.88	395,596,022	98.89
1904.....	967,231,774	11.73	1,062,746,750	49.58	370,503,521	95.29
1903.....	925,011,637	11.44	943,006,632	45.19	305,067,267	82.09
1902.....	969,457,241	12.24	900,178,161	44.19	276,983,472	76.45

By net indebtedness is meant the total debt obligations outstanding less the resources available or provided for their immediate or ultimate redemption. In the case of the National Government the amount of indebtedness is computed by subtracting the cash in the Treasury from the total debt obligations outstanding; and in the case of the cities it is obtained by deducting the sinking fund assets from the sum of the funded and floating debts, as those terms are used in this report, the outstanding current debt being approximately balanced in all cases by cash in the general treasury and by special assessments and general property taxes levied but uncollected. So far as the figures fail to be comparable they slightly exaggerate the city debt, owing to the fact that many cities have uncollected taxes and cash on hand in excess of their revenue loans and warrants outstanding; but this excess affects the per capita for the several years by only a very few cents, at most.

From 1902 to 1912 the net indebtedness of the Nation varied somewhat from year to year, increasing during the 11 years by $58,117,456, or 6 per cent of the indebtedness in 1902. This increase was wholly due to the expenditures for the acquisition and construction of the Panama Canal. The national population increased, however, during those years by a greater percentage than the national debt, and hence the relative burden of national indebtedness as represented by the per capita indebtedness decreased from $12.24 to $10.77, or 12 per cent. In 1902 the net indebtedness of the Nation exceeded the net indebtedness of the 146 cities by $69,279,080, or 7.7 per cent. The increase of the city debt in the 11 years was so much greater, actually and relatively, than that of the Nation that at the close of the fiscal year 1912 it exceeded the national debt by $904,972,836, or 88.1 per cent. Another fact of importance to be noted is that while the population of these cities increased in 11 years from 20,369,308 to 27,422,994, or 34.6 per cent, their net indebtedness increased from $900,178,161 to $1,932,547,533, an addition of $1,032,369,372, or 114.6 per cent, as compared with an increase of only 6 per cent in the national indebtedness. The greater burden of municipal than of national indebtedness, as well as the greater relative increase in that burden, is exhibited by the per capita debt of the cities, which increased in the 11 years from $44.19 in 1902 to $70.47 in 1912, an added burden of 59.5 per cent.. It is to be noted that the per capita indebtedness of these cities, which in 1902 was three and six-tenths times the corresponding per capita indebtedness of the Nation, had so increased in 11 years that in 1912 it was nearly seven times such indebtedness.

DIAGRAM 5.—NET INDEBTEDNESS OF 146 CITIES, THE UNITED STATES, AND NEW YORK CITY: 1902–1912.

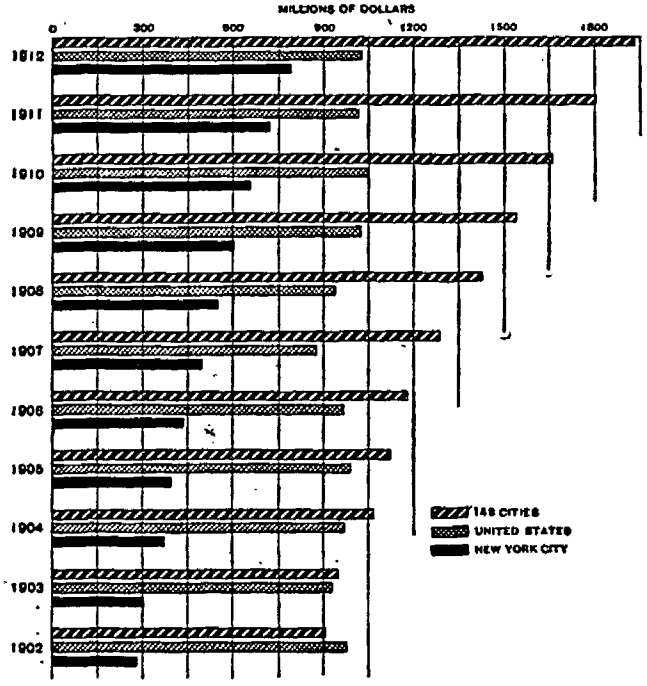
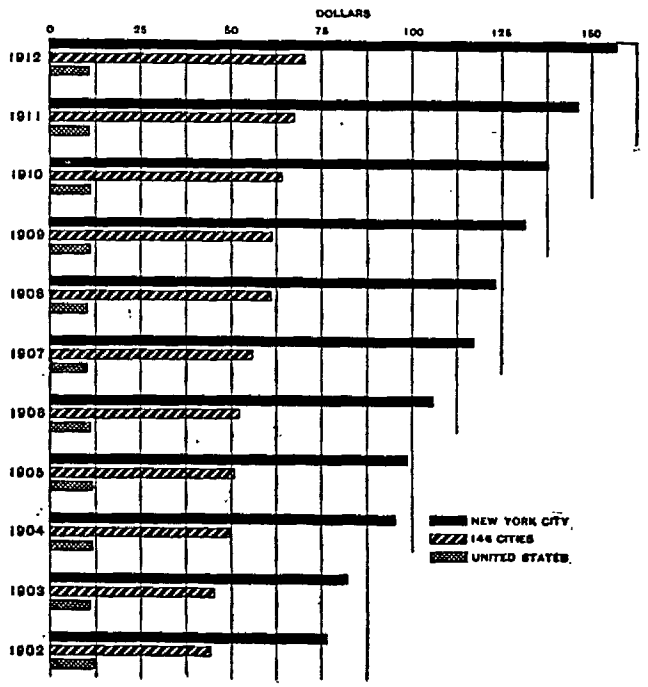


DIAGRAM 6.—PER CAPITA NET INDEBTEDNESS OF NEW YORK CITY, 146 CITIES, AND THE UNITED STATES: 1902–1912.



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The figures for the city of New York are more striking than those for the Nation, or for the 146 cities taken as a whole. In the 11 years covered by the table the population of that city increased from 3,623,160 to 5,064,237, a gain of 39.8 per cent, while the net indebtedness of the city increased from $276,983,472 to $792,927,021, a gain of 186.3 per cent. As a result the per capita indebtedness, which in 1902 was $76.45, so increased that at the close of 1912 it was $156.57, or two and two-tenths times that of the 146 cities taken as a whole and fourteen and five-tenths times that of the United States Government, as compared with twenty-one and nine-tenths, the number of times which the per capita outlay payments of the city for the 11 years were of the corresponding outlay payments of the General Government, as summarized in Table IV.

The accompanying diagrams present by the graphic method the facts set forth by Table V, that the burden of net municipal indebtedness at the present time is much greater, relatively, than is that of the National Government; and the further fact that the debts of cities are rapidly increasing, while that of the Nation is remaining practically stationary.

Cities having a population of over 30,000 in 1912.—The cities having an estimated population July 1, 1912, that exceeded 30,000 numbered 195.

CITY AND STATE.	City number.
ALABAMA:	
Birmingham	34
Mobile	108
Montgomery	144
ARKANSAS:	
Little Rock	115
CALIFORNIA:	
Berkeley	124
Los Angeles	14
Oakland	31
Pasadena	162
Sacramento	109
San Diego	132
San Francisco	11
San Jose	174
COLORADO:	
Colorado Springs	194
Denver	26
Pueblo	119
CONNECTICUT:	
Bridgeport	47
Hartford	52
New Britain	120
New Haven	36
Waterbury	78
DELAWARE:	
Wilmington	64
DISTRICT OF COLUMBIA:	
Washington	17
FLORIDA:	
Jacksonville	91
Tampa	133
GEORGIA:	
Atlanta	32
Augusta	116
Macon	140
Savannah	89
ILLINOIS:	
Aurora	186
Chicago	2
Decatur	165
East St. Louis	90
Joliet	161
Peoria	86
Quincy	159
Rockford	114
Springfield	103
INDIANA:	
Evansville	85
Fort Wayne	87
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In the general tables of this report, with one exception, the cities are arranged in the order of their estimated population and each is given a number corresponding to its position in the tables. For convenience in finding any particular city the preceding list has been prepared, the cities being arranged alphabetically by states and the number assigned to each being indicated. The location of these cities is shown on the accompanying map of the United States.

DIFFICULTIES IN COMPILING REPORT.

In the compilation of statistics such as have been described in the opening paragraph of this introduction, especially in the compilation of those of municipal expenses, many difficulties are met with. Detailed statements of those difficulties, of the factors and circumstances giving rise to them, and of the methods employed and the success realized by the Bureau of the Census in overcoming them are here presented to aid in the proper use of this report, especially in comparing its figures with those of local reports.

Difficulties arising from differences in governmental organization are met with in all parts of the country. In some cities all local municipal powers and activities are administered by a single governmental organization, while in others those powers are distributed among a number of independent governmental bodies. In each case the one or more bodies by which the local governmental activities are administered constitute the government of the city, which is here spoken of as *the city government.* The term *city corporation* as used in this report is applied to the governmental organization or body in a city which has only one independent division, and also to the municipal organization exercising the principal authority in the government of a city with two or more local governmental bodies. For a city with local governmental powers exercised by two or more bodies the data required relate to all such bodies, and the Bureau of the Census has collected them from all and has combined them into a single report for the city government, thereby making the resulting statistics comparable with those of a city in which the governmental powers are concentrated in a single governmental body or corporation.

A special difficulty arising from differences in local governmental organizations is met with in those localities where the territory governed by the city corporation is materially less than that governed by another municipal body, as that of the school district. For such a city the census, instead of including for its combined statement all the receipts and payments, or all the revenues and governmental costs, property, and debts of the civil division with the larger territory, includes only such a percentage of the same as the valuation of the property within the territory of the city corporation assessed for the purpose of taxation constitutes of the valuation of the property within the limits of the larger division.

Difficulties arising from differences relating to the custody and expenditure of money are, if anything, more common than those described in the last paragraph. Not infrequently a city with a single governmental unit receives and expends some revenue or other money for which the corporation is responsible without such money passing through the hands of the treasurer or chamberlain. These receipts and payments are (1) those of departments which are authorized to collect certain fees and charges and make specified sales, and expend the money thus obtained for specified purposes without covering it into the treasury or receiving warrants or orders for its expenditure, and (2) those of sinking, trust, and all other funds under the management of special commissions or boards. In a large number of cities with two or more governmental units some money is similarly expended by those units. Further, in some cities referred to, each of the persons acting as treasurer or chamberlain may pay out money on the order of two or more different officers with the authority or power of a comptroller or auditor. The difficulties here described are overcome by securing reports from all officials receiving and paying out money from which the city corporation or other governmental body derives benefit, or for which it is responsible, and from every officer issuing warrants or orders, the same as is done in the case of independent governmental units, and combining the data thus obtained with other data into a single statement of the financial transactions of the city government.

Difficulties arising from differences in accounting for administrative funds are universal. The most important are those met with in the case of so-called trust funds. The character of the resulting difficulties may be illustrated by concrete cases.

Some cities having trust funds whose incomes by the terms of the trust are expended for educational, charitable, or other purposes, keep accounts with these funds, which show on the one side their annual earnings, and on the other their direct expenditures for the purposes of the trusts. Other cities having similar funds keep trust accounts which show on the one side the earnings of the funds, as in the first instance, and on the other the transfer of these earnings to other funds, as the general fund, or revenue fund, through which those earnings are expended, and in the accounts of which the expenditures are recorded. Statistics of payments compiled from the general fund accounts of the second class of cities will include with other payments for expenses the amounts expended for the purposes of the trusts from moneys transferred from the trust funds to the general treasury, and will be noncomparable with those based upon the accounts of the same kind of funds of the first class of cities. Further, there will be no comparability between the statistics based upon the records of the so-called trust

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funds of the two classes of cities, since the trust accounts of the cities of the first class contain a record of expenses not included in those of the second class.

The differences above noted affect statistics of municipal expenses. Similar differences are to be met with on the side of municipal revenues, the most common case of noncomparability of this class being found in the accounts of cities with the receipts from taxes on fire insurance companies that are appropriated by general statutes for the maintenance of firemen's pension funds. Some cities in which such use is made of the given tax collect the tax by their general collecting agencies, and the amounts so collected are shown in the accounts of the city treasurers and city comptrollers with the general or revenue funds, from which the amounts collected are transferred to the trust funds for custody and investment or expenditure. In other cities the amounts are collected by officials connected with the administration of the trust funds, and no account of their receipt is shown in the accounts of the city treasurers and comptrollers with the general or revenue funds, and there is no comparability between the tax statistics of the two classes of cities if these are based solely upon the record of either the general or revenue funds, or of the trust funds.

Many other cases can be cited, all showing how statistics which are based upon the fund accounts of cities are noncomparable as exhibits of governmental costs or of revenue receipts. The two typical cases will suffice. The difficulties arising from the great differences in the organization and accounting for city funds here noted are overcome by the Bureau of the Census by preparing a schedule for each independent fund in a given city and consolidating the data so obtained into a single report for that city. The individual cities are with few exceptions keeping their fund accounts as required by good accounting usage and as prescribed by conditions under which they have accepted trusts, or as called for by constitutional or statutory provisions, but the differences in these conditions and provisions necessitate the census treatment to secure comparable statements of revenues and governmental costs.

Difficulties arising from the use of antiquated and diverse methods of classifying revenues and governmental costs or receipts and payments are overcome by the Bureau of the Census only in part. Many of the smaller and some of the larger American cities have accounts that were installed before the business world generaly introduced revenue and expense accounts to measure the results or outcome of financial transactions. These accounts are what are known in the commercial world as cash accounts, or accounts with cash receipts and payments. They do not classify receipts with reference to revenue; nor do they classify payments with reference to governmental costs, or to the costs of functional or departmental activities. Further, no common classification has been adopted by the majority of cities which have introduced so-called revenue and expense accounts, or have begun to classify receipts and payments with reference to revenue and governmental costs. The Bureau of the Census endeavors to overcome difficulties which result from these conditions by having its agents reclassify, from original vouchers, the revenues and governmental costs, or receipts and payments of cities. Such a reclassification, even though made by skilled accountants with a large expenditure of clerical labor and money, can not be the basis of as comparable statistics as would result from the classification by intelligent public officials at the time of the original audit. It overcomes some, but not all, of the difficulties which now exist. These difficulties will diminish as fast as the cities here referred to can be brought to see the wisdom of adopting a common and scientific classification of all revenues and governmental costs, or of receipts and payments, such as is now in use by the Bureau of the Census.

In this connection mention should be made of the fact that, unless cities have introduced classifications of expenditures based upon an intelligent application of the principles of cost accounting, the statistics compiled by the Bureau of the Census can not be made comparable by the methods outlined above except for the most important classes of expenses and outlays, and that comparable data for the several cities can be expressed only in per capita figures. Moreover, the compilation of comparable cost statistics will be possible only after the cities adopt more detailed classifications of expenses and outlays than have hitherto been employed by the census, and combine their financial statements with records of work done or services performed or public improvements constructed so as to show the unit costs of services and improvements. Among such unit costs that should be thus shown are those for the services of cleaning streets per thousand square yards of each class of paved highways cleaned; the cost per ton of removing each class of city refuse; the cost per square yard of constructing each of the various classes of pavements, and the cost per thousand yards of laying sewers of each size and class. It is hoped that, with the increased public appreciation of the value of unit cost accounts and statistics as measures of governmental and private efficiency in business management, the Bureau of the Census may be able at no distant date to broaden the field of its truly comparable statistics, and to present not only per capita statements of the costs of certain principal public services, but also the unit costs of such services as those mentioned and many others of equal administrative importance.

Difficulties arising from the collection of state and county revenues by different governmental units are closely related to those referred to under the last head-

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ing. In some states the general property tax, taxes on the capital stock of banks and other corporations, taxes on the liquor traffic, and other revenues accruing for the benefit of the state and county, are collected by the city and transmitted to the civil divisions for whose primary benefit the revenues are exacted. In other states the same revenues are collected by county governments. In the cities of the states first referred to the receipts and payments to the city on account of these collections must be recorded in the accounts and set forth in the published reports, while the records and reports of the cities of the states last referred to contain no statement of similar receipts and payments. Most of the cities in the states first referred to treat their payments to the state and county as payments for current expenses, and the receipts from taxes and other revenues to meet these expenses, as receipts from city revenues. A compilation of revenue receipts and payments for expenses based upon the printed reports of cities, some of which collected state and county taxes while others did not, gives rise to noncomparable statistics, the revenues and expenses of the cities of the first class being exaggerated as compared with those of the second. To secure comparability under the circumstances mentioned the Bureau of the Census treats receipts and payments of cities on account of the revenues of states and counties as nonrevenue receipts and nongovernmental cost payments, even though the local authorities have included them among revenue receipts and payments for expenses.

Difficulties arising from the exclusive use of cash accounts by city comptrollers and treasurers are in a large part overcome by the Bureau of the Census. The accounts of those officers, or of those exercising their functions under other designations, necessarily constitute the bases of the census municipal financial statistics, they being the only accounts covering the field of those statistics. But the use of these accounts gives rise to many difficulties which must be overcome before the data therein can be embodied in comparable statistics of governmental costs. Those difficulties are patent to every one familiar with the elements of accounting, and result from the use of accounts based upon current payments, rather than upon current expenses. A description of the different accounting records in use at the present time in American cities will assist to an understanding of the methods adopted by the Bureau of the Census for overcoming these difficulties.

In one class of cities the only books of account are those of the treasurer or other officer having the custody of municipal funds. In another class additional books are kept by the comptroller, auditor, or other official exercising the duties of comptroller or auditor. In a city of the latter class the books of the comptroller are in some respects similar to those of the treasurer and serve as a check upon his accounts and transactions, as well as upon those of the departmental officials who immediately direct the expenditure of moneys appropriated to public uses. The treasurer's accounts record the flow of cash into and out of the treasury. The accounts of the comptroller are for most cities records of cash received by the treasurer and of warrants or orders drawn upon him in settlement of bills or claims, though in a limited but growing number of cities they also comprise records of revenues, expenses, interest, outlays, assets, and liabilities. In a city of either class the totals for the treasurer's and comptroller's accounts with cash will agree for a given fiscal period, as a month or a year, if the treasurer makes no payments except upon warrants or orders of the comptroller, and if all warrants or orders of the comptroller are paid within the fiscal period in which they are issued. The total of the cash accounts of these officials for any given city will differ for a given fiscal period if the treasurer makes any payment without the comptroller's warrant or order, or if any warrant or order of the comptroller remains unpaid at the end of the fiscal period.

In a city in which the comptroller keeps accounts with revenues, expenses, interest, outlays, assets, and liabilities, as well as with cash, no direct comparison can be made between the comptroller's accounts with revenues, expenses, interest, and outlays, and the treasurer's accounts with receipts and payments. Comparison can be made, however, between the total of the comptroller's accounts with claims accrued or bills audited, or of his accounts with warrants or orders drawn, and the total of the treasurer's accounts with warrants or orders paid.

Detailed comparisons between the cash accounts of a comptroller and treasurer can be made in each of the cases mentioned in the preceding paragraphs only to the extent that the two officials classify municipal transactions in the same way. The methods adopted by the Bureau of the Census for overcoming the difficulties arising in the compilation of detailed and comparable statistics of governmental costs from the existing and widely differing accounts of local comptrollers and treasurers are as follows:

For a city in which there is no comptroller, auditor, or other official performing the functions usually assigned to the city comptroller, the Bureau of the Census bases its municipal financial statistics upon the accounting records of the treasurer or treasurers of the one or more governmental units and of others having the custody of the city money, and makes such reclassification of the receipts according to revenue and of payments according to governmental costs as may be necessary.

For a city in which there is a comptroller or other official performing the duties of a comptroller, the census statistics, for the reasons which follow, are based upon the accounting records of such officer with such reclassification according to revenue and governmental costs as may be necessary, and the records of the treasurer are used as merely auxiliary thereto:

1. In most cities some of the warrants or audits issued or recorded in or for a given fiscal period are

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not paid until a subsequent period. For such a city the warrants, orders, or audits recorded in the comptroller's or auditor's books for a given fiscal period represent for that period more nearly than do the payments recorded in the books of the treasurer the current costs of government, the presentation of which constitutes the most important object of the census statistics of financial transactions, and hence are of greater value for statistics showing the total costs of operating individual departments and offices, or of acquiring and constructing the several classes of property and public improvements, and the unit costs of services rendered or improvements constructed or acquired, such as those of education per pupil in the public schools, or of the construction or care and maintenance of particular classes of paved highways per thousand square yards of surface.

2. The treasurer's books, in a city having a comptroller as well as a treasurer, do not ordinarily show payments classified by division and subdivision of governmental service and by object, as the books of the comptroller or auditor classify the governmental costs or payments, and it is from exhibits of governmental costs or payments so classified that such significant and comparable statistics of financial transactions as the Bureau of the Census endeavors to present can best be compiled.

3. In a city where neither the treasurer nor the comptroller sufficiently classifies revenues or receipts, and governmental costs or payments, and the census agent classifying the same is compelled to depend principally upon the original vouchers of expenditures, as has been described on page 22, he can find such vouchers only in the office of the comptroller or auditor.

Although the accounts of the one or more comptrollers or auditors of a city are used by the Bureau of the Census as the basis of the financial statistics of the city, truly comparable statistics of its governmental costs for a given fiscal period, as well as statistics of its revenue receipts, of its receipts and payments on debt and agency accounts, and of its assets and liabilities at the beginning and close of the fiscal year, are secured by a combination of (1) the comptroller's statement of warrants or orders drawn or bills audited and judgments registered during or for the fiscal year; (2) statements of the warrants or orders drawn or claims audited and judgments registered during or for the fiscal year but remaining unpaid at its close, and of the warrants, orders, or audits and judgments of previous years paid during the year, such statements being compiled by comparing the accounts of the comptroller and treasurer; and (3) the treasurer's statement of cash receipts and payments during the year and of assets on hand at the beginning and close of the year.

By obtaining a statement for each city, as above described, the Bureau of the Census secures as accurate and comparable statistics of governmental costs as is feasible based almost wholly on "cash" accounts. In addition, the methods above described make possible the compiling of other comparable statistics, of which mention was made in the opening paragraph.

Difficulties arising from lack of proper accounts with materials and supplies can not be overcome by the Bureau of the Census. Not infrequently in a city without an organized bureau of supplies and supply accounts, the several departments use their unexpended appropriations toward the close of the year in purchasing supplies to be used in the succeeding year. In such a city the materials and supplies thus purchased in one year are seldom the same in quantity or cost as those purchased in the year preceding or succeeding, and hence the costs of the various subdivisions of the service are made to appear to vary much more than they actually do; and the statements of expenses or outlays, whether recorded in cash accounts or expense and outlay accounts, do not represent the actual current costs. A few cities are beginning to appreciate this fact and are establishing bureaus which make all purchases, charging them to an asset supply account, and issue supplies to departments as required for immediate use. The establishment of such bureaus of supplies and the employment of such methods of accounting for supplies make the local accounts or statements of expenses and outlays more accurate, and to that extent aid in making the census statistics more comparable.

Even with accounts as described, a minor adjustment must be made by the Bureau of the Census in compiling statistics of governmental cost payments, if the cost of supplies purchased by the bureau of supplies for a given year is less than that of supplies given out on requisition. The adjustment is made by treating the excess as if it had been sold or disposed of in meeting expenses and outlays and crediting the supply account with receipts from supplies disposed of which balance the excess, the same as the amount of outstanding warrants and audits is balanced by a receipt on account of such warrants and audits.

Difficulties arising from confounding expenses and outlays with contingent liabilities incurred are met with in the case of cities which have installed so-called revenue and expense accounts independent of cash accounts, but have not differentiated their accounts with appropriations from their accounts with expenses and outlays. These cities include in their expenses and outlays for a given fiscal year the contingent liabilities that have been incurred by contract or upon market orders during the year, and which do not mature until a subsequent year. They also omit the actual costs of the year that accrued during that year by reason of contracts or orders of preceding years. Such accounting gives rise to inaccurate statements the exact reverse in character of those which arise when payments are recorded as expenses and outlays without regard to the period in which were performed the services represented by the bills or claims paid. Such accounting magnifies the inaccuracies to which

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attention has been called above when cities have no accounts with supplies, and makes their expense and outlay accounts or their payment accounts record the cost of materials purchased but not consumed or used until a later period. In the collection of its data in cities having accounts such as are here referred to, the Bureau of the Census disregards the local record of current expenses and outlays, and compiles new statements of such governmental costs based upon the accrued or audited claims of the year.

Difficulties arising from the different methods of accounting for interdepartmental services or services by one department of the government for another are overcome by the Bureau of the Census in only a limited number of cases. The noncomparability of the local records and the inaccurate statements of governmental costs in the case of many cities, which arise from these different methods, are here illustrated by a number of concrete cases.

Many cities utilize the labor of the inmates of their penal and charitable institutions in caring for and maintaining their highways, or in making highway improvements, or in performing similar work of various kinds in parks or other departments. A few of these cities, recognizing the value of correct statements of highway and park as well as institutional expenses and outlays, charge the proper highway or other account with the value of the labor of the institutional inmates at amounts equal to what it would cost if their work had been done by city employees or by contract, and credit the institution with the same amounts. The records of such cities, so far as the highway and park accounts are concerned, are strictly comparable with those of cities in which work is done by city employees or by contractors; and their accounts with institutions, showing on the one side the direct expenditures for the care, clothing, and guarding of the prisoners, and on the other the value of the services secured from them, exhibit accurately, by their balances, the burdens which the institutions force the taxpayers to bear.

The records of such cities stand in marked contrast with those of others in which no account is taken of the value of the labor of the inmates of institutions for other departments. Those records contain no accurate statements of the costs of highway and park maintenance or of the net burdens resting upon the cities by reason of their institutions. To overcome the difficulties in the way of comparable statistics and to provide the basis in the case of such cities for accurate statements of the net costs of highway, park, and institutional maintenance and operation in these cities, the Bureau of the Census secures estimates of the value of the labor of the inmates of institutions upon the highways and in parks, and credits the institutions with the value and charges the proper department or account with the same. This is done by preparing a schedule of the receipts and payments, or of credits and debits on account of this labor, the same as is done in the case of the receipts and payments mentioned under a preceding heading, for which the treasurer or comptroller has no record.

A city operating a municipal service enterprise, such as an electric light plant employed exclusively for lighting streets, parks, and public buildings, if keeping accounts for the enterprise by methods substantially the same as those employed by private enterprises, makes its primary account with the enterprise a distribution account, and shows separately in its printed report the cost of lighting streets, parks, and buildings as is done by cities obtaining their lighting from private parties. Without such an account the printed report can only show the cost of operating the enterprise as an independent department. For cities having municipal service enterprises the Bureau of the Census prepares special exhibits which show on the one side the expenses and outlays of the plants, and on the other the value of the utilities and services furnished by them to the public and to the various departments, the value of the latter being shown in Table 16 under the title "Offsets to payments for expenses." For a city having accounts of operating expenses and charging the value of the utilities, services, and materials furnished to the proper accounts, departments, and enterprises, the exhibit is a condensed summary of the local account. For a city whose accounts with one of these enterprises show no cost of the services rendered and utilities furnished the various branches of the governmental service, the Bureau of the Census secures estimates of the value of these services, utilities, and materials, and employs these estimates in preparing the second side of the exhibit mentioned. To the extent that the local statement of expenses of operating the electric light system includes all costs for furnishing light, the resulting statistics are true statements of the cost of public light and are comparable with those of other cities; and to the extent that the local statement takes account of only a part of the costs of furnishing light the statistics are inaccurate and the figures of the several cities are noncomparable. (For a statement of the method of correcting inaccurate statistics resulting from the failure of cities to include interest on the value of the electric light system as a part of their operating expenses, see page 26, under "Difficulties due to faulty accounting for interest chargeable as outlay or expense.")

Inaccurate statements of governmental costs are found in the reports of all cities with public service enterprises, such as water-supply and gas-supply systems, in which no account is taken of the value of the public utilities furnished other departments by such systems. These inaccurate statements can not give rise to statistics that are comparable, any more than accounts of institutions and parks in the case of cities such as those referred to on a preceding page. The inaccurate statements could be corrected by the Bureau of the Census and the basis laid for comparable statistics in the case of

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these public service enterprises if the data were available for correct estimates, as in the case of the labor of inmates of institutions, and in the case of the interest on the value of the plants of municipal lighting systems, as described on page 25. But such data are entirely wanting except in the case of a few cities in which the officials in charge of the water-supply systems have prepared estimates of the value of the public utilities furnished, and such estimates are included in the departmental reports, though not in the comptrollers' or treasurers' accounts and reports. These estimates, when available, are used by the Bureau of the Census the same as the estimates described in the case of the work of the inmates of penal and charitable institutions.

It should be stated in this connection that neither in the case of these estimates nor in that of the credits which are included in the accounts of a city comptroller of actual payments by the city for water furnished by the water-supply system to other branches of the city government is there any great accuracy or comparability, owing to the lack of a well-accepted basis for assigning values to the water furnished by privately owned and municipally owned water-supply systems to the city departments and offices. The same lack of a basis affects the statistics of all other public utility enterprises operated by cities, and this lack will continue to make difficult the preparation of accurate and comparable statements of the cost of water and other utilities furnished by public service enterprises to fire departments and other departments until, as a result of general discussion and investigation of the subject, an approximately correct value can be assigned to the utilities furnished.

Other difficulties in the way of comparable statistics of public service enterprises exist by reason of the fact that in the case of many of them the cost of making out bills and collecting revenue is included with the cost of collecting revenue other than of these enterprises, and there is no basis in city accounts for comparing the expenses of conducting a municipally owned enterprise, whose employees make out and collect all their bills, with those of a similar enterprise whose bills are made out and collected by some one of the general financial officers of the city. The Bureau of the Census has formulated no method by which it is able to overcome the difficulties here mentioned, and to the extent of the inaccuracy of local accounts here described the resulting statistics fail to be strictly comparable as between the several cities.

Difficulties due to lack of accounting for depreciation are everywhere met with. With a few exceptions cities do not include depreciation among their expenses, nor do they make other adequate provision for it in their accounts. As a result, the reports of all cities exaggerate their outlays or expenditures for additions to their permanent properties and public improvements and understate their current expenses. These exaggerations and understatements make it difficult for the Bureau of the Census to compile accurate statistics of governmental costs. A beginning toward correcting this inaccuracy has, however, been made by the few cities which in the case of their municipal service enterprises prepare statements of depreciation as the basis of showing the costs of the services furnished and the extent to which the enterprises are actually self-supporting. So far as these statements of depreciation have been prepared in any form by cities with reference to these enterprises, they are included by the Bureau of the Census in its statistics of governmental costs. These statements assist in making the census statistics for the cities concerned more accurate, but they can not materially increase their general comparability until similar statements are available for a considerable number of cities.

The methods employed by the Bureau of the Census in reporting the local expenses for depreciation among the operating expenses of a municipal or public service enterprise is to deduct the amount so reported from the outlay payments for the enterprise affected, when possible; otherwise, from the aggregate payments of the city for outlays.

Difficulties arising from faulty accounting for interest chargeable as outlay or expense are more common than the average student of municipal finance appreciates. Many of the public improvements of cities require several years for their completion, and the cities receive no benefit from their use until completed. These improvements are constructed from the proceeds of bond sales and the cities pay interest during the construction period. In commercial accounting, interest so paid is always charged to the account of outlay or capital expenditure, and interest is charged as a current cost only after the property constructed comes into service. Only a few cities in the United States recognize this principle of good commercial accounting, and the Bureau of the Census is able to present only for such cities true statements of the costs of public improvements, and also to show the total interest for the use of credit capital.

Cities lighting the streets, parks, and buildings with municipally operated electric light plants do not show by their accounts or statements of lighting the true costs of that service, unless they take into account the interest on the value of their plants as well as the depreciation of those plants. Only a few cities prepare statements of the costs of their lighting service by the municipally operated enterprises which include the interest charge mentioned, and hence, with the exception of the cities referred to, local reports of the costs of the lighting service are more or less defective. The bureau hopes that the practice of the few cities with reference to this item may become the practice of all, so that the local statements of the cost of municipal lighting may be made more accurate and also more comparable as between cities. In its statistics, the Bureau of the Census includes the interest charged by cities as an outlay or as an expense of a municipal

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service enterprise as a revenue receipt from interest, and the amount so included is tabulated as an interest transfer.

Difficulties arising from auditing claims after the close of the year to which they relate readily fall into two distinct classes: (1) Those which arise from holding the accounts of the year open for a limited period of time, as ten days or a month, for receiving or auditing claims, and (2) those which result from the faulty system of transacting municipal business that permits claims to be audited months or even years after the close of the fiscal year during which they mature.

The Bureau of the Census overcomes the difficulties first mentioned and secures comparable statistics by including with the warrant payments and audits for a given year those which represent the bills audited in the succeeding year and balancing these payments by receipts from outstanding warrants or claims issued during the year but unpaid at its close. Warrants drawn during the year on account of the governmental costs of the preceding year and paid in cash are treated as payments on account of the indebtedness of prior years and not as payments on account of current costs of government.

The great difficulties of the second class mentioned above are met with in cities where the final approval of bills, or, in other words, their audit, is made by the city council. This method of audit involves the exercise of a purely executive or administrative function by a legislative body. It arises from a faulty commingling of administrative and legislative functions and is at once bad government practice, poor administration, and vicious accounting, which it is hoped will ultimately be discarded by all cities, as it has been by those best administered. The difficulties arising from faulty systems of transacting business can not be overcome by the Bureau of the Census, and the statistics of municipalities with such business methods will be comparable one year with another, and those of the different cities will be comparable with one another to the extent to which the deferred costs of different years or different cities are in like total amounts and in like amounts for particular functions. The Bureau of the Census notes with satisfaction, however, that the last few years have witnessed great improvement in the business methods of cities, and that the relative amount of expenses now audited in a fiscal year succeeding the one to which they relate is much less than it formerly was, and it hopes that the introduction of better business methods will in a few years eliminate the factor of noncomparability to which attention is here called.

State supervision of municipal accounts decreasing the difficulties of compilation.—Many factors and agencies have contributed and are at present operating to lessen the difficulties mentioned above. The act of Congress in 1899 authorizing the annual collection and publication of financial statistics of cities having a population of 30,000 was a recognition of the need and value of comparable statements of the financial transactions and financial conditions of cities. This act was the outcome of an agitation by those interested in municipal affairs for securing standard or uniform city reports and standard or uniform accounts as the basis for such reports. The same agitation led the legislature of Ohio to pass an act in 1901 requiring the use of uniform methods of accounting and uniform reports by the municipalities of that state and to create a state office with power to enforce such uniformity and secure the use of good business methods. Since 1901 New York, Massachusetts, Indiana, Iowa, Wisconsin, Minnesota, California, Washington, Oregon, and some other states have enacted laws which provide for the compilation and publication of uniform municipal reports, either with or without the establishment of uniform accounts and the supervisory control established in Ohio.

Cooperation between the accounting offices or bureaus of the states having bureaus or offices for securing uniform accounts and the Bureau of the Census, and popular discussion, have given great impetus in all parts of the United States and Canada to the movement for uniform municipal accounting. City officials, private accountants, and others have also been making earnest efforts to improve the methods of municipal administration. Each year the officials of the Bureau of the Census meet the accounting and other officers of cities in conference, at which improvement in accounting methods, in systems of accounts and forms for reports, as well as a proper accounting terminology are discussed; and as a result, the Bureau of the Census is able to improve its schedules, its classification of receipts and payments, and its methods of presenting statistical data, and many of the cities are induced to bring their accounts and reports more into harmony with the census schedules and forms, and thus into approximation to a scheme of uniform accounts and a standard form of reporting. To the extent that this has been done the difficulties in the way of comparable municipal statistics have been lessened.

Introduction of improved accounts as a factor decreasing the difficulties of compilation.—Since the Bureau of the Census began the collection of data for its municipal financial statistics for the year 1902, many cities having a population of over 30,000 have installed new systems of accounts which have been designed to afford greater assistance to the executive officers and to provide the legislative branches of the government and the general public with the data required for forming an intelligent opinion concerning the economy and efficiency of the various departments and enterprises of the city. The great majority of these cities in installing their new systems of accounts have striven to bring their classification into harmony with that employed by other cities, so far, at least, as to enable them to compare revenues and governmental costs. In addition to the foregoing, many cities

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which still retain their earlier systems of accounts have introduced classifications of revenues and expenses which approximate those of other cities. To the extent that such a uniform classification has been introduced the difficulties in the way of compiling comparable financial statistics of cities have decreased, and the utility of the census reports and of other similar reports has increased.

The difficulties will not, however, be entirely removed until the remaining cities have adopted similar systems of accounting. Realizing that with such a variety of systems to choose from the average conscientious city official, even though desirous of bringing his accounts into conformity with those of other cities, must experience difficulty in determining by what system of accounts he can secure the greatest assistance in his own duties and responsibilities, the Bureau of the Census recommends that each city installing a new system of accounts should include in its report a concise and complete statement of the administrative gains obtained by the system adopted. The publication of such statements relating to accounts, set forth by those friendly to each new system, and the later discussion of the same, will help to clarify the situation by disclosing the actual helpfulness of the various schemes adopted and of the various accounting forms introduced.

The value of uniform accounting terminology in lessening difficulties.—The establishment of state bureaus or offices with power to enforce the use of uniform accounting and correct business methods has been the most important single agency at work in recent years for securing better municipal administration and increasing the efficiency of local government. The Bureau of the Census can never become such an agent for the improvement of governmental administration as these state bureaus and offices are, but by cooperation with them it can aid in the development of accounting principles and terminology and in the standardization of municipal accounts and reports.

Realizing the value of a standard and uniform accounting and financial terminology as a basis for standard or uniform municipal accounts and comparable statistics of finance, the Bureau of the Census, some years ago, made a study of the more important terms used in governmental business. The results of that study have been published in earlier volumes of reports on the financial statistics of cities having a population of over 30,000. The definitions which were presented in those volumes have been discussed by accountants and city officials and have been revised from time to time. Some of those presented previously, with a few additional ones, are here given under the heading "Accounting terminology."

ACCOUNTING TERMINOLOGY.

ACCOUNTS AND ACCOUNTING.

Accounts.—Accounts are systematic statements of financial facts of identical or opposite character, so arranged as readily to provide summaries or balances of the same.

Accounting.—Accounting is the art of analyzing, classifying, recording, summarizing, and interpreting facts relating to the acquisition, production, transfer, and ownership of articles of wealth or value. Its function or purpose is readily to provide, from the accounts of a business, accurate and complete statements of the financial results of its operation for any given period and of its financial state or condition at any given time, and to furnish all other information which accounts can supply for its systematic and successful administration.

Municipal accounting.—Municipal accounting is the application or adaptation of the general principles and methods of accounting to the administrative requirements of cities and other municipalities. Municipal accounting differs from private accounting with reference to the subjects concerning which it provides detailed information, the chief differences being (1) those which are caused by the special limitations placed upon the administrative action of municipal executive officers by the terms of appropriation acts and other legislation, and (2) those which are caused by the different purposes for which municipalities are maintained and private enterprises are operated.

By reason of the limitations referred to in (1) municipal accounting must provide detailed information, not necessary in the case of private accounting, showing that the expenditures have been and are being made in accordance with the limitations imposed by legislative authority. Again, municipalities being *maintained* to provide their proprietors, or the urban communities to which they relate, at community expense with certain services and with public facilities, conveniences, and funds required for rendering those services, while private enterprises are *operated* to earn for their proprietors and stockholders income or profit, municipal accounting must show how municipalities have expended money for municipal purposes, and how they have obtained the same, and private accounting must demonstrate how much income or profit has been earned, and what disposition of it has been made.

The differences above noted in the subjects with reference to which municipal and private accounting must provide information should not, however, conceal or obscure the fact stated in the definition of municipal accounting that the principles and methods of municipal and private accounting are identical, and that there is as much necessity for applying these principles and making use of these methods in the one case as in the other, since municipal business may be adminis-

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tered with economy or wastefulness, or with efficiency or inefficiency, and may result in an increase or decrease in the interests of its proprietors, the same as in the case of private business. Under such circumstances municipal accounting, in addition to showing how expenditures have been made in accordance with the terms of appropriation acts and other legislation, should (*a*) demonstrate the extent to which municipal proprietary interests have increased or decreased; (*b*) set forth the methods of financing all acquisitions or constructions of municipal properties and public improvements, and all accumulations of municipal funds; (*c*) aid those in responsible places in formulating intelligent programs for the future conduct of municipal business; and (*d*) assist in securing economy, fostering efficiency, and applying wisdom in the administration of such programs.

Classification of financial data.—The financial data recorded in city accounts, like those entered in private records, are readily separable into two principal classes: (1) Those from which may be prepared summaries of municipal financial transactions, or statements of the outcome or results of these transactions for specified periods of time called "fiscal periods;" and (2) those which, when summarized, will constitute statements of municipal financial condition at specified times, as at the beginning and close of a given fiscal period.

The segregation of the data recorded in municipal accounts into the two general classes noted above is necessary with reference to all subjects concerning which information is desired. To secure that segregation in all cases an accounting terminology must be adopted, with each term so defined as fully to differentiate the data of the two classes and to show their relation to the subjects of information, which are specifically required in municipal accounting as compared with those needed in private accounting. Such a terminology, with definitions, is presented on the pages which follow. In its presentation first consideration is given to the terms required for use in the preparation of accurate and complete summaries of the municipal business transactions authorized by appropriation acts and other legislation.

MUNICIPAL FINANCIAL PROGRAMS AND BUDGETS.

Municipal financial programs.—The authority of the executive officers of municipalities to raise and expend money for municipal purposes is granted by the legislative branch of their governments, and is embodied in appropriation acts or ordinances and in general statutes and ordinances with reference to the raising of public money and the use or application of the same. The aggregate of the authorizations thus granted or made applicable for a given city for a specified year constitutes its municipal financial program for that year.

Municipal budgets.—A municipal budget is a formal statement of the financial program or plan of a municipality for a fiscal period, comprising a statement of authorized municipal expenditures for that period correlated with the estimated revenues and other resources for meeting them.

To be of greatest administrative assistance a municipal budget should be a final and complete statement of the character described. As a matter of fact, the so-called budgets in American cities in but few cases are final, and in fewer instances are complete statements of authorizations. As enacted they generally require transfers of authorizations from the original to other objects of appropriation, so that the original budget gives but an imperfect picture of the final authorizations with reference to public expenditures. The average city budget is also incomplete by reason of the fact that it includes authorizations for only those expenditures that are to be met from ordinary revenues, and thus contains no authorizations for those that are to be met from the sinking, public trust, and other special funds, or from special assessments, special assessment certificates, or long-term bond issues. It is further incomplete in that it contains no statement of the revenues of the special funds last mentioned or of the revenues or other resources authorized to meet the expenditures last referred to. Recognizing that budgets thus prepared are incomplete and that complete budgets should be provided in all cities for the information and guidance of citizens, the National Association of Comptrollers and Accounting Officers, at its meeting held in Buffalo June 7, 1912, recommended that cities whose governmental costs are met from ordinary revenues, special assessments, and the proceeds of bond issues, should prepare their budgets in three sections. These sections should show, respectively, the expenditures that are authorized to be met from (1) ordinary revenues, (2) special assessments and special assessment certificates, and (3) long-term debt obligations other than special assessment certificates. With budgets thus prepared the citizens of a given city will be provided each year with a complete and final statement of its financial program for that year. If, in addition to such budgets, summaries of the results or outcome of business are similarly prepared at the close of the year, the citizens will have the data from which to form intelligent judgments concerning past and proposed expenditures and methods employed or recommended for financing them.

MUNICIPAL APPROPRIATION ENCUMBRANCES, EXPENDITURES, REVENUES, AND BORROWINGS.

Municipal appropriation encumbrances.—The term "municipal appropriation encumbrances" is a designation very generally used by American city officials in speaking of the contingent liabilities represented by contracts entered into and orders made by those officials in accordance with the authorizations of the budgets, but which have not become demand liabilities by the completion of the services or the delivery of the

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materials contracted or ordered. The difference between the appropriation for a given purpose in a given year and the sum of the expenditures made and appropriation encumbrances authorized for that purpose constitutes the *unencumbered balance of that appropriation.*

Municipal expenditures.—The term "municipal expenditures" is used in this report as a generic designation of all the costs and losses of municipalities for the maintenance of their governments and their payments and other disposition of money for governmental purposes.

Municipal expenditures are to be differentiated from municipal appropriation encumbrances, since they represent the value of services rendered the city, or the value of the materials or other forms of wealth furnished to or lost by the city, while the encumbrances represent those contracted for or ordered but which have not been rendered or furnished. If a municipality has not disbursed money in final settlement or payment of its expenditures, these expenditures have created obligations against the city in the nature of demand liabilities, while its obligations by reason of appropriation encumbrances constitute contingent liabilities and become demand liabilities only when, by the completion of the contracts or the furnishing of the materials, the encumbrances become expenditures. (For a statement of the difference between "municipal expenditures" and "municipal expenses," see later paragraphs under the title "Municipal expenses.")

Municipal expenditures may be classified with reference to many bases and the classes given many descriptive designations of great significance in accounting. When classified with reference to the purpose of expenditure they are here called expenditures for governmental costs or simply governmental costs, expenditures for amortization of debts, and expenditures for accumulation of special funds. When classified with reference to the authorizations of appropriation acts they are here referred to as budget expenditures and nonbudget expenditures. Statements of the character of these and of many subordinate classes of municipal expenditures are given in the definitions which follow:

Municipal governmental costs.—The term "expenditures for municipal governmental costs," or, more briefly, "municipal governmental costs" is employed in this report as a generic designation of the expenditures, or costs or losses, of municipalities for (1) providing the urban communities to which they relate with the services for rendering which the municipalities are organized and maintained, (2) for the use of credit capital, and (3) for acquiring or constructing the permanent properties or public improvements employed in providing the services here mentioned. These expenditures are readily separable into four principal classes, here called expenses, interest, outlays, and expense ledger adjustments. *The governmental costs of a municipality for a given fiscal year* are its expenses, interest, outlays, and expense ledger adjustments for that year.

Municipal expenses.—Municipal expenses are the expenditures of municipalities for providing the urban communities to which they relate with the services for rendering which they are organized and maintained. They are expenditures from which no permanent or subsequently convertible values are received. The most important municipal expenses are (1) the costs of municipalities for providing the services for which their governments are organized and maintained; (2) the losses of municipalities by neglect, defalcation, and other wrongful acts of employees and by bank failures; (3) depreciation or decrease in the value of municipal properties and public improvements due to waste, wear, and obsolescence; and (4) all other expenditures, other than interest on municipal debts, which, like those specifically mentioned in (1), (2), and (3), increase the liabilities of municipalities without increasing their assets, or decrease the amount of their assets or the value of their properties and public improvements without also decreasing their liabilities. Municipal expenses such as those referred to after (1) are here called *municipal budget expenses*, since they are the only municipal expenses for which provision is ordinarily made in the appropriation acts of American municipalities. *The expenses of a municipality for a given fiscal year* are those expenses that become enforcible claims or that otherwise accrue during that year. They include (1) its expenses for personal services utilized, materials consumed, and property rented during the year; and (2) its expenses due to losses sustained and depreciation suffered during the year.

Municipal expenses should be fully differentiated from municipal expenditures of which they constitute only a part, otherwise the term will be used, as it now is in many city reports and in some books on municipal accounting, with two or more different meanings, including those assigned to the terms "municipal expenditures," "municipal expenses," and "municipal budget expenses." Such use of this or any other accounting term marks the absence of scientific methods, and always leads to inaccuracy and vagueness of statement and should therefore be avoided.

Classes of expenses referred to in text.—Municipal expenses may be classified with reference to many different bases and the classes given specific designations. The most important of the classes employed in the descriptive text of this report are expenses of governmental maintenance, expenses of property maintenance, commercial expenses, noncommercial expenses, trust expenses, and nontrust expenses. These classes are described in the definitions which follow:

Municipal expenses of governmental maintenance is the designation here applied to the costs of maintaining municipal governments, protecting person, property, and health, providing social necessities, promoting the general economic welfare of the laboring classes, caring

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for the dependent and defective, restraining and punishing the delinquent, bettering social conditions, promoting education, research, literature, and art, providing for recreation, conducting municipal service enterprises, caring for productive properties, managing investments, negotiating loans, and performing other services and carrying on other activities for which the government has authority, together with all judgments against and all losses of the city due to the mistakes, neglect, defalcation, and other acts of municipal employees, and all municipal losses due to bank failures and other causes.

Municipal expenses of property maintenance is the designation here used in speaking of the costs of the upkeep of municipal properties and public improvements, including the cost of making good by repairs, replacements, and otherwise, the depreciation in such properties and improvements due to wear, waste, and obsolescence.

Municipal commercial expenses is the designation given to (1) the expenses of municipalities for operating and maintaining departments or enterprises, such as municipal water-supply systems and gas-supply systems, which are organized for the purpose of providing the inhabitants with public utilities or services, such as are usually furnished by private corporations, and the losses and depreciation incident to such operation and maintenance; and (2) the expenses for the management of properties other than assets of sinking funds and public trust funds for municipal uses held as investments.

Municipal noncommercial expenses is a term used in referring to all expenses of municipalities other than those specifically described in the definition of "Municipal commercial expenses."

Municipal trust expenses is the descriptive term used in referring to commercial and noncommercial expenses of municipalities which accrue in administering the trusts assumed by them, and in caring for and maintaining property left to them in trust for specified purposes and uses.

Municipal nontrust expenses is the descriptive term used in referring to all municipal expenses other than those specifically called "Municipal trust expenses."

Classification of expenses for municipal statistics.—In the census statistics of payments for expenses, which are the only statistics of municipal expenses practicable at the present time for all cities, as has been explained on page 23 under "Difficulties arising from the exclusive use of cash accounts by comptrollers and treasurers," expenses are segregated according to function into two principal classes, which are tabulated under the headings "Expenses of general departments" and "Expenses of public service enterprises." The two groups of expenses which result from this classification are further divided and subdivided, one by departmental function, and the other by character of enterprise, this being the method of classification that provides cities with the data for cost accounting, or accounting to determine the economy and efficiency of municipal administration.

Expenses of general departments.—Under this heading are tabulated in this report all payments for municipal expenses other than those for the operation and maintenance of public service enterprises. These expenses are segregated into ten principal groups according to departmental function, to which are given the general designations of expenses for: I. General government. II. Protection to person and property. III. Conservation of health. IV. Sanitation, or promotion of cleanliness. V. Highways. VI. Charities, hospitals, and corrections. VII. Education. VIII. Recreation. IX. Miscellaneous. X. General. The expenses included in these ten general groups are subdivided into a number of subordinate groups, each including all the expenses for a certain general departmental purpose, or functional activity, as is shown in detail in Table 12, and in the text accompanying the same. The reports and accounts of individual cities should further classify these expenses so as to show the cost of administration, operation, and maintenance for each and every distinct functional activity of each department of the city government.

In the statistics of the report, Division VI of expenses, that for charities, hospitals, and corrections, includes such expenses for promoting the interests of the laboring classes, and for promoting general economic welfare, as (1) payments for so-called "Mother's pensions;" (2) payments for the relief of sufferers by flood, storms, and other calamities; and (3) payments for free lunches for school children. The very general authorization of expenses such as these in the legislation of the last few years will necessitate an addition in the early future of a functional division of expenses with the title "Expenses for promotion of general welfare." In such a division would be included the expenses above mentioned, as well as those for city planning and for investigating labor conditions, conducting free employment agencies, supporting children's aid and humane societies, maintaining tenement house commissions, conducting social surveys, making payments for the relief and support of old soldiers and sailors, and for kindred purposes, which in this report are tabulated in other divisions.

Expenses of public service enterprises.—Under this general title are included the expenses of operating and maintaining all such municipal undertakings as water-supply and gas-supply systems. In Table 15 these expenses are tabulated under a number of descriptive headings, which are discussed in the text relating thereto.

Municipal interest.—Municipal interest on public debts, or municipal interest as it is most frequently spoken of in this report, is the cost to municipalities for the use of credit capital. In its statistics of payments for interest, which are the only statistics of municipal interest contained in this report, municipal interest is segregated in two ways: (1) into that which

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accrues or is paid on funded and floating debts, on special assessment loans, and on other debts; and (2) that which accrues or is paid on debts of the city corporations, school districts, and other divisions of the city governments. The debts, the interest on which is shown under the heading "Payments for interest on other debts," are principally those represented by revenue loans, time warrants, and other short-term obligations made payable out of current revenue. *The interest of a municipality for a given fiscal year* is that which has accrued or become an actual or enforcible liability of the municipality during that year.

Municipal outlays.—Municipal outlays are the costs of properties, including land, buildings and equipment, and public improvements more or less permanent in character, which are acquired or constructed by municipalities for use in the exercise of their municipal functions or in connection with the business enterprises undertaken by them. *The outlays of a municipality for a given fiscal year* are the costs of its permanent properties and public improvements which by the terms of contracts or otherwise have become demand liabilities of the municipality during the year.

In the statistics of governmental cost payments for outlays, which are the only statistics of municipal outlays contained in this report, municipal outlays are segregated substantially as has been described above for municipal expenses into three principal classes with the designations "Outlays for general departments," "Outlays for public service enterprises," and "Outlays for municipal service enterprises," the first of these classes being subdivided into ten principal groups with specific names, which have been given above in the case of expenses, and the two others into classes according to the enterprise to which they relate.

Municipal ledger adjustments.—The term "municipal ledger adjustments" is one here used in referring to the debit and credit entries in municipal ledger accounts similar to those kept by railroad corporations to which the Interstate Commerce Commission gives the designation "Profit and loss accounts." They are the entries that are required in the case of city accounts kept on the basis of accrued revenues and expenditures which record (1) the changes in the budget surplus or deficit during a fiscal period that have been effected at the option of the accounting officers by adjustments not properly attributable to the period, and (2) the miscellaneous losses and gains not classed as expenses or revenues. The most important municipal ledger adjustments are those made (1) to correct the amounts erroneously entered in previous years in such expense accounts as those for depreciation, losses by defalcations, bank failures, and bad debts, and in such revenue accounts as those with uncollected taxes and special assessments; and (2) to take account of the original sale of city debt obligations, or their purchase for cancellation, at amounts above or below their face value. If comparable statistics are to be secured as between different cities using accounts with accrued revenues and expenses, all ledger adjustments should be charged to expenses or credited to revenues substantially as is demanded by the latest accounting regulations of the Interstate Commerce Commission in the accounts of railroads.

Municipal expense ledger adjustments.—Municipal expense ledger adjustments include the debit and credit entries in ledger balancing accounts that, like expenses, represent decreases in municipal assets that are not accompanied with decreases in municipal liabilities, or represent increases in municipal liabilities that are not accompanied with increases in municipal assets, or at least are not so shown in the accounts. Of these ledger adjustments special attention is here called to discounts allowed on original sales of city debt obligations, and premiums paid on such obligations purchased for cancellation. If municipal accounts were all kept on a scientific basis, the discounts on bond sales would be charged to the account of future interest accruals during the life of the bonds sold, calling for no special adjustment of the balancing account. Such accounting with discounts on account of city debt obligations sold is not practicable at the present time in connection with the financial administration of our American cities, and hence the discounts and premiums here referred to, like all other ledger adjustments, should be debited to the balancing ledger account and shown in the city reports under specific descriptive designations, if they can not, because of popular prejudices, be treated as current expenses.

Municipal expenditures for amortization of debts.—The foregoing term is here used as the designation of the payments of municipalities from their general treasuries or from sinking funds for the redemption or final satisfaction of debt obligations. In budget accounts and summaries the term is ordinarily used as the exclusive designation of payments made for the redemption of bonds and long-term debt obligations other than those issued in anticipation of the current levies of the general property tax. In the text of this report it is used in referring to all payments for the redemption of municipal indebtedness, unless otherwise specifically stated.

Municipal expenditures for accumulation of special funds.—In their budgets most cities make provision for increasing the assets of their sinking and public trust funds either by payments from the general treasury to those funds by the terms of the budgets, or by the accumulated earnings of those funds. The additions last mentioned are generally authorized by general laws, although sometimes specifically stated in the appropriation acts. All amounts added to the assets of these specified funds by either method above mentioned are referred to as municipal expenditures for accumulation of special funds.

Municipal budget expenditures.—The term municipal budget expenditures is here applied in speaking of all expenditures authorized by municipal budgets. They

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seldom include depreciation and kindred expenses that are not met by the payment of money or its equivalent. Municipal budget expenditures are here arranged in three groups designated as municipal revenue expenditures, municipal special assessment expenditures, and municipal bond expenditures. These classes of expenditures are those described in the paragraphs which follow:

Municipal revenue expenditures or charges are the budget expenditures of municipalities that by the terms of appropriation acts and other legislation are paid or payable from ordinary revenues. *The municipal revenue expenditures of a given fiscal year* are those which by the terms of municipal budgets are paid or payable from ordinary revenues and which constitute the expenses, interest, and outlays of that year, and the expenditures made during that year for the amortization of debts and the accumulation of special funds.

Municipal special assessment expenditures or charges are the budget expenditures of municipalities that are met from special assessments or from bonds or certificates of indebtedness that are ultimately to be redeemed from special assessments. *Municipal special assessment expenditures for a given fiscal year* are the expenses, interest, and outlays of the year which are met, or are to be met, from special assessments, together with the expenditures during that year for the amortization of special assessment certificates and bonds and for the accumulation of special funds for such amortization.

Municipal bond expenditures or charges are the budget expenditures of municipalities that are financed or are to be financed by the issue of long-term bond issues other than special assessment certificates. *Municipal bond expenditures for a given fiscal year* are those that accrue or become demand liabilities during that year.

Municipal nonbudget expenditures.—This term is here applied to the expenditures of municipalities that represent the depreciation in the value of their properties and public improvements, and other expenses for which no provisions are made in appropriation acts.

Resources for meeting municipal expenditures.—The resources or pecuniary means upon which municipalities rely or of which they make use in meeting their expenditures are of four distinct kinds: Revenues, borrowings, and accumulated funds, and those represented by revenue ledger adjustments.

Municipal revenues.—Municipal revenues are the moneys and other wealth received by or placed to the credit of cities and other municipalities for governmental purposes which increase their assets without increasing their debt liabilities, or that decrease their debt liabilities without increasing their assets. The aggregate of these moneys and other wealth received by or placed to the credit of a given municipality constitutes *the revenue* of that municipality, while the portion of such wealth derived from a single source, as poll taxes, fines, or fees, is properly spoken of as *a municipal revenue. The revenue of a municipality for a given fiscal year* is the net amount that accrues from revenue sources *for* that year. It includes (1) the taxes levied in accordance with the city's financial program or budget, to meet its governmental costs during that year, whether such revenues are recorded on the tax lists in that or some other year; (2) the special assessments whose levies are authorized for the given year, or otherwise made legally available for use during that year; (3) the revenues earned *during* the year by the operation of public service enterprises, the management of public properties and investments, the loaning of money and leasing of properties, and the performance of services; (4) revenues like subventions, which are legally due and receivable during the year; and (5) other amounts received or placed to the credit of the municipality during the year that increased its assets without increasing its liabilities, or that decreased its liabilities without also decreasing its assets.

The general property tax which accrues as above stated for a specified fiscal year of a given city depends upon the laws in force in such city with reference to the time for assessing and levying the tax, or entering the same on the tax books, and that for preparing the budget. In some cities, notably those of the state of Ohio, the tax is levied, and in part collected, before the opening of the fiscal year to which it relates; while in others, notably in Chicago and other cities in Illinois, it is levied so late in the fiscal year that the tax does not become due and collectible until some months after the beginning of the succeeding year.

Classes of revenues referred to in text.—In the text of this report municipal revenues are given certain descriptive designations. The most important of these are commercial revenues, noncommercial revenues, trust revenues, nontrust revenues, ordinary revenues, and extraordinary revenues.

Municipal commercial revenues is the term employed in this report in referring to revenues obtained by cities and other municipalities by methods and under conditions which are very similar to those which prevail in private enterprises. They include the revenues derived from the operation of productive enterprises, properties, and investments, including interest, rents, etc.

Municipal noncommercial revenues is the term here used in referring to the revenues of cities or other municipalities which are exacted or otherwise obtained by methods and under conditions which are not employed or do not prevail in private enterprises.

Municipal trust revenues is the designation here applied to all commercial and noncommercial revenues which are received for specified purposes, or subject to specified conditions.

Municipal nontrust revenues is the common designation here used in referring to all revenues not properly spoken of as trust revenues.

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Municipal ordinary revenues is a generic term employed in this report, as it is in the printed reports of many American cities, in referring to all municipal revenues other than special assessments. In this report it is used primarily as a budget accounting term rather than one of general municipal accounting.

Municipal extraordinary revenues is a specific designation employed in this report in referring to special assessments. It is here used as a municipal budget accounting term.

Classification of revenues for municipal statistics.—In the census statistics of receipts from revenues, which are the only statistics of revenues practicable at the present time for all American cities, as has been explained on page 23, under the title "Difficulties arising from the exclusive use of cash accounts by city comptrollers and treasurers," municipal revenues are segregated according to source, and arranged under headings which are the designations of particular revenues or specific groups of revenues, as shown in Tables 4, 7, 8, 9, 10, and 11, and are also classified by the division of the city government for which they are received. The most important of the municipal revenues are specifically mentioned and described in the paragraphs which follow.

Taxes and the sovereign power of taxation.—In the broad significance of the word, *taxes* are amounts of money, other wealth, or services which, by virtue of that sovereign power of a nation or a state generally spoken of as the taxing power, are exacted for the support of governments, for meeting general public needs, and for other governmental purposes. *The sovereign power of taxation*, by virtue of which taxes in this broad sense of the word are exacted, is the power which Chief Justice Marshall declared "involves the right to destroy," and which when considered as a right of the government "is a right which in its nature acknowledges no limit."[1] It includes the power to prescribe the conditions under which persons and corporations may engage in business and business activities, receive franchises, and enjoy common-law rights and privileges; and also the power to prescribe the conditions under which they may take and hold title to real and other property. Exercising that power, nations and states may take away from the owners of property the legal title to lands and chattels and give it to others if taxes on the same are not paid when due, and take away from persons following given occupations or businesses, holding certain franchises, or enjoying specified privileges, the right to follow, hold, or enjoy the same unless, or until, the tax is paid for that special occupation, business, franchise, or privilege.

The sovereign power of taxation is by the courts and many writers on public finance differentiated into the so-called "taxing power" and "police power," the first including the power to raise revenue and the second the power of social, industrial, and economic regulation and control. This difference has been evolved by the courts in their efforts to reconcile or adjust the revenue-producing laws as enacted by the legislatures of the several states to the different constitutional provisions of those states. The great differences which exist in the constitutional and statutory provisions under which the 195 cities covered by this report derive their revenues render it impossible, however, for the Bureau of the Census to use this differentiation as the basis of any classification of revenue, and hence it employs the phrases "the taxing power" and the "police power" only for purposes of reference and for more exact description of certain revenues.

Subjects, objects, and methods of taxation.—Considered as exacted under the sovereign power of taxation, taxes may be levied upon every person, natural and corporate, and with reference to every object to which the legislative power of the Nation or state extends; but the subject and object of taxation and the amount of taxes levied upon each at any given time are always determined by public needs and public policy with reference to the conservation of order in political society, the encouragement of industry, and the discouragement of pernicious employments and injurious business or other activities. Further, the revenues exacted under the sovereign power of taxation may be levied and collected by any method that may be adopted by the legislative authority of the Nation or state under which it is exacted. Special attention is here called to two of those methods involving an exaction of revenue (1) in connection with the grant of a privilege by the issue of a license or permit, and (2) by the infliction of a penalty or mulct for violation of law. When taxes are exacted by the first method, the license or permit is commonly granted by the government on payment of a valuable consideration, though this is not essential. According to court decisions with reference to this subject, to constitute a privilege such as is involved in this method of collecting taxes the grant must confer authority to do something which without the grant would be illegal, for if what is to be done under the license is open to everyone to do without it the grant would be idle and nugatory. But the thing to be done may be a thing lawful in itself and restricted only for the purpose of securing revenue; that is to say, restricted in order to compel the taking out of a license. This is always the case where that which is licensed is not unlawful at the common law.

The second method is that employed by the states of Iowa and Ohio in exacting revenue from those engaged in the business of selling intoxicating liquors. The constitutions of those states expressly prohibiting the licensing of such business, the legislature exacts

[1] See Cooley's "Taxation;" footnote 2, pp. 10 and 12.

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an annual mulct or penalty from those engaged therein as an assumed punishment for violation of law.

Classification of taxes.—In exacting revenues under the sovereign power of taxation as above set forth, governments may levy and collect the same (1) without reference to any actual or assumed measurable benefits conferred upon or services performed for the taxpayer, or any actual or assumed burdens imposed upon the general public by the subject or object of taxation; (2) with reference to some actual or assumed measurable benefit conferred upon or services performed for the taxpayer, including actual or assumed measurable increase in the value of his property; (3) with reference to some actual or assumed expense or burden imposed upon the general community by reason of the subject or object of taxation; or (4) with reference to some actual or assumed violation of law.

Recognizing the four distinct sets of circumstances or conditions under which compulsory revenues are levied, many writers on public finance use the word "taxes" as the exclusive designation of the revenues obtained as stated in (1), employ the terms "fees" and "special assessments" as the designations of those obtained as described in (2) and (3), and classify those referred to under (4) as "fines" or "penalties." In its classification for this report of the municipal revenues exacted under the so-called taxing and police powers, the Bureau of the Census employs the theoretical classification of the writers above referred to so far as the same is practicable. Revenues levied and collected with reference to property as described under (1) have been separated from those levied and collected as described under (2). When thus separated, revenues such as those described under (1) are called property taxes, and the others are called special assessments or betterment taxes. (For a detailed statement of the differences between special assessments and the compulsory revenues tabulated in this report under the heading "Taxes," see under the heading "Special assessments," in a succeeding paragraph.) In the tabulation of compulsory revenues other than those exacted with reference to property, no such segregation has been practicable, it being impossible to differentiate that portion of such other revenues as was obtained under conditions stated in (1) from that secured under conditions described in (2), (3), and (4). For example, the revenues secured by the receipt of a so-called license fee from a dealer in intoxicating liquors is said by many writers to include (*a*) a compensation for the service of making out the license papers; (*b*) a payment for the privilege of conducting the business; (*c*) reimbursement for the special expenses of the government in supervising a business that naturally creates disorder; (*d*) a reimbursement for the special expenses of the government by reason of crime, pauperism, and disease that arise from the business; and (*e*) a tax in the narrow significance of the term as used by the writers on public finance above referred to. Revenues such as those referred to under (*a*) and (*b*) are identical in character with those previously mentioned in (2); and those referred to in (*c*) and (*d*) with those mentioned in (3); but how much of the money collected in connection with the issue of any liquor license represents revenues of the classes mentioned under (*a*), (*b*), (*c*), (*d*), or (*e*) is not susceptible of determination. In some states the statutes have been enacted under circumstances that demonstrate that the so-called license fees, even though large in amount, are levied principally for the purpose of obtaining revenue, and are therefore, according to the theory of the writers above referred to, in large part taxes. In contrast, the statutes of other states are enacted on the assumption that license fees are collected either as stated in (*b*), or as in (*c*) or (*d*).

What has been said above with reference to the practical separation of the revenues secured from the licenses issued to dealers in the liquor traffic is, with minor modifications, applicable to all revenues collected in connection with the issue of licenses or permits or the exactions of so-called mulcts. With reference to them all it can be said that there is no practical agreement among legislators, judges, and writers on public finance as to what portion of these revenues is received as compensation for services or other benefits conferred, or for special expenses imposed upon the government, and what portion is otherwise received.

The Bureau of the Census has been unable, therefore, to employ a classification which would show for revenues other than property taxes and special assessments the relative amounts of revenue which are collected with and those collected without reference to benefits received or burdens imposed. For this reason the Bureau of the Census uses the word "taxes" in this report as the generic designation of all compulsory revenues other than fines and special assessments, but tabulates separately that portion of the aggregate amount of these so-called taxes which is obtained in connection with the issuance of a license or permit. The impossibility of further segregation demonstrates the extent to which the legal fiction of calling enforced contributions of wealth "fees," "fines," and "mulcts," which was employed by the early absolute rulers of Europe to reconcile their subjects to the payment of taxes, is continued in the modern terminology of revenues exacted under the sovereign power of taxation. (For a statement of the differences between the so-called "license fees" and "permit fees" here tabulated as taxes as stated above, and the amounts tabulated as fees and charges, see a later paragraph under the heading "Fees and charges.")

In this report the revenues tabulated as taxes, in addition to being classified as above described with

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reference to the issue of a license or permit in connection with their collection, are classified with reference to the objects taxed. Thus classified, they are tabulated as belonging to one of four principal classes: (1) property taxes, (2) poll or personal taxes, (3) business taxes, and (4) nonbusiness license taxes.

Property taxes.—Property taxes are taxes upon the property of persons, natural and corporate. Under the existing laws in the United States, property taxes are universally levied without reference to benefits conferred upon or enjoyed by the taxpaying property owner. A marked departure from this method of levying property taxes, which has long prevailed in both the United States and Europe, has been authorized by laws recently enacted in Germany and Great Britain under which the property tax upon the unearned increment of land values is levied with reference to measureable benefits received or accrued.

Most property taxes are apportioned according to the value of the properties upon which or by reason of which they are levied, and in so far as they are thus apportioned they are properly spoken of as *ad valorem taxes*. Others not thus apportioned are generally called *specific taxes*. Property taxes are readily separable into two groups, the general property tax and special property taxes.

The general property tax is the common designation of the direct tax upon real property, and upon other property which is apportioned and levied by substantially the methods employed in apportioning and levying taxes upon privately owned real property. Receipts from the general property tax form the largest portion of the revenue receipts of most American cities.

A general property tax, levied at the same rate upon the greater portion of the property within the territory subject to the taxing power, is here called *a general levy of the general property tax*. A similar tax levied upon a specified class of property within that territory is called *a special levy of the general property tax;* and if levied upon the property of a specified portion of that territory, it is called *a local levy of the general property tax*. A general or a special levy which is applicable for a specified purpose is further designated as *a specific levy of the general property tax.*

Special property taxes are those direct taxes levied upon property which are assessed, levied, and collected by methods that are not generally applied in the case of privately owned real property. As such taxes the Bureau of the Census includes all taxes upon the property of corporations levied upon the basis of the amount of corporate stock, corporate indebtedness, or of both corporate stock and indebtedness, or by any other method than the basis of the valuation of all property of the corporation; taxes upon savings banks and kindred corporations, which are levied in proportion to a certain specified portion of deposits, as their excess above the value of specified investments; and taxes upon life insurance corporations assessed upon the basis of the valuations of their policies. Special property taxes also include all taxes levied upon mortgages at the time of their execution or entry of public record (as in New York), and taxes on investments, choses in action, bonds and notes for specified periods of time (as in Connecticut), and on corporation bonds held by residents (as in Pennsylvania), and all specific taxes upon property, as taxes upon land in specified amount per acre, taxes upon horses, mules, and other animals in specified amount per head, taxes upon grain in specified amount per bushel, or taxes upon ships in specified amount per ton of capacity. The greater portion of the taxes here tabulated as "Special property taxes" are taxes exacted from corporations and could with propriety be called "Property taxes of corporations."

Poll or personal taxes.—Under the term "poll or personal taxes," the Bureau of the Census includes all exactions by the government from private individuals which are levied without regard to the property or income of the taxpayer. These taxes comprise (1) all so-called poll or capitation taxes, whether levied in special amounts upon all males of specified ages, or levied as *quasi* property taxes based upon an arbitrary valuation of polls; (2) all so-called poll taxes graded in amounts according to occupations; and (3) all exactions of personal service, as work upon highways or elsewhere, whether classed in local statutes as taxes or otherwise. Poll or personal taxes graded according to occupation may, with propriety, be called "occupation poll taxes." These are to be distinguished from business taxes, since they are primarily levied upon persons and not upon the business or business activity from which the taxpayer secures an income.

Business taxes.—Business taxes are taxes upon business and business activities exacted from persons natural and corporate (1) in proportion to the volume of their business, (2) by reason of the business in which they are engaged, or (3) by reason of some business activity which constitutes a part of their business. Business taxes as here defined may be levied with or without reference to measurable or assumed measurable benefits conferred upon or enjoyed by the taxpayers, or special expenses imposed by them upon the government. Business taxes may be classified in many ways and the classes given specific names, according to the basis of classification employed. Classified according to the business or business activity of the taxpayer, they are grouped under the headings "Taxes upon traffic in intoxicating liquors," "Taxes upon traffic in tobacco," etc.; classified so as to separate the business taxes paid by corporations from those paid by private persons and firms, the resulting classes would be designated as corporation and noncorporation

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taxes; classified with reference to the issuance of a license or permit at the time of their collection, they fall into the two classes, called license and nonlicense business taxes.

License business taxes are taxes exacted in connection with the issue of a written instrument called a license or permit, which authorizes the licensee to engage in some specified business or business activity. Most of these taxes are exacted primarily for purposes of regulation and only incidentally for revenue, and are thus what the courts and some writers on public finance call revenues levied under the police power; but some of them are exacted primarily for revenue, and are referred to by the same writers as revenues levied under the taxing power. *Nonlicense business taxes* are business taxes exacted without the issuance of a license. License and nonlicense business taxes are in this report tabulated under three headings: "Taxes on liquor traffic," "Taxes other than on liquor traffic collected without the issue of a license," and "Taxes other than on liquor traffic collected with the issue of a license."

Nonbusiness license taxes.—Nonbusiness license taxes are taxes other than upon business that are exacted primarily for purposes of regulation, and are collected in connection with the issue of so-called licenses or permits, and are always levied with reference to measurable or assumed measurable benefits conferred upon or enjoyed by the taxpayers. They may be subdivided and classified in many ways, although their aggregate is small. The receipts from these taxes are segregated for the purpose of this report into three classes, and are tabulated in Table 7 as taxes paid by persons granted (1) dog licenses, (2) general licenses, and (3) permits.

In the first class, or in that of *license taxes on dogs*, are included all taxes which are collected from the owners of dogs in connection with the issue of licenses or permits to keep such animals for a specified period of time, generally a year.

In the second class, or that of *general license taxes*, are tabulated all nonbusiness license taxes that are collected in connection with the issuance of licenses or permits other than for keeping dogs, which are granted for a specified period of time, as a year, month, or day. Among taxes of this kind are those collected from persons keeping vehicles, as automobiles, bicycles, etc., irrespective of whether these vehicles are used for business or pleasure.

In the third class, or that of *permit taxes*, are included all nonbusiness taxes that are collected in connection with the issue of so-called licenses or permits which are granted for some specified act or transaction, as marriage licenses or permits, and departmental permits, such as those authorizing the connecting of houses with sewers and water pipes. It should be noted in this connection, however, that nonbusiness license taxes collected by public service enterprises in connection with the issuance of permits by them are included for accounting purposes with revenue receipts from those enterprises, although, like other revenue obtained in connection with the issue of permits, they are permit taxes.

Special assessments.—Special assessments are general proportional contributions of wealth levied against land and collected from its owners and occupants to defray the costs of specified public improvements made, or of specified public services undertaken, in the interest of the general public. Special assessments, like taxes, are levied and collected under the sovereign powers of the state, generally called taxing and police powers, but under very different conditions and subject to the application of widely different principles, as may be noted from the following comparisons based upon court decisions:

1. Taxes upon property are levied for the purpose of raising revenue (1) for meeting the general costs of government, (2) for providing for all general public needs, and (3) for other governmental purposes; and the only benefit which taxpayers in the United States at present receive is as members of organized society. The individual taxpayer is therefore poorer, in a sense, by reason of the payment. Special assessments are levied only for the purpose of providing for specified general public needs, and, in theory at least, do not leave the property owners who pay their assessments any the poorer, since they are fully compensated by the benefits conferred upon them by the improvements or by the services for which the assessments are levied.

2. Taxes may be levied upon personal as well as real property, and upon person, business, occupation, franchise, privilege, and right; but special assessments are levied upon land alone.

3. A tax is levied on the whole, or with reference to the whole, of a known political subdivision, as a state, county, city, town, or school district, or some special subdivision thereof or some special class of property therein; while a special assessment is levied on the property situated in a district created for the express purpose of a levy, and possessing no other function or even existence than to include the thing upon which the levy is made.

4. Taxes constitute a personal liability of the taxpayer, but special assessments can not become such liability.

5. Certain properties may be specifically exempt from property taxes on account of their public character or from consideration of public policy, but no property is thus exempt from special assessments.

6. Receipts from taxes may be expended for any purpose or object for which the taxing authority may make appropriations; but receipts from special assessments may be expended for only those public improvements and public services from which an exceptional and plainly perceived benefit ensues to the property or to the occupant of the property upon which they are imposed.

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7. Taxes are a continuing burden of recurrent charges which must be collected at stated short intervals, while special assessments are levied occasionally only, being exceptional both as to time and locality.

Fines and forfeits.—*Fines* are amounts of wealth exacted from individuals, firms, and corporations under the sovereign power of inflicting punishment as penalties for violation of law, while *forfeits* are amounts accruing to governments in accordance with the terms of contracts as penalties for nonobservance of such contracts. Forfeits of one class, however, are received in lieu of fines and are classified as such. These are deposits exacted to guarantee the appearance of the depositor before a court. They, in a sense, are paid to bind the agreement to thus appear, but as the amount usually approximates the fine that would be imposed in case of appearance and conviction, their forfeiture relates them more nearly to fines than to the usual forfeits for nonobservance of contracts. Receipts from fines, like receipts from taxes, are what writers on public finance call "compulsory revenues," while those from commercial forfeits belong to the class called "contractual." It should be noted in this connection that the revenues from the liquor traffic in Ohio and Iowa which are collected under what are known as "mulct" laws, or laws for imposing mulcts or penalties, are tabulated in this report as business taxes and not as fines, such revenues being levied under the legal fiction of a "fine" or "mulct," just as the corresponding "license fees" are levied under the legal fiction of a benefit or service.

Escheats.—Escheats are amounts of money received from the disposal of property whose owners can not be ascertained or located.

Subventions and grants.—Subventions and grants are gratuitous contributions made by one government to another. The Bureau of the Census applies the designation *subventions* to those contributions for specified purposes made by the Nation and by states and counties to their minor civil divisions, which are granted subject to the formal compliance by the recipient with certain prescribed conditions, while the term *grants* is applied only to those contributions of one government to another which are made without the prior establishment of conditions.

Donations and gifts.—Donations and gifts are gratuitous contributions made by private individuals and corporations to governments. The Bureau of the Census uses the term *donations* in referring to those contributions from private sources which are for the establishment or maintenance of almshouses, hospitals, infirmaries, libraries, and kindred institutions, and applies the designation *gifts* to all other contributions by private individuals and corporations to governments.

Pension assessments.—Pension assessments, as the Bureau of the Census uses the term, are amounts of money collected from policemen, firemen, teachers, and other governmental employees toward the payment of pensions and the maintenance of pension funds in the interest of the classes of employees contributing. Pension assessments are always received subject to conditions, and thus always constitute trust revenues.

Fees and charges.—When first used in private business, the word "fee" was the designation of the compensation exacted for a service performed or work done, and the word "charge" was the designation of a burden imposed. In private business the word "fee" to-day retains its earlier significance, although it is most frequently applied to the compensation for the service of a physician, lawyer, or other professional person; but the word "charge" has come to have the same general meaning as "fee," although it is applied most frequently to the compensation rendered for a service performed, work done, or something sold.

When first used in governmental business the word "fee" was employed with the significance which it had in private business, but it soon began to be also used as the designation of an amount exacted by absolute rulers by virtue of what is now called the taxing power, under the fiction that it was compensation for a special service rendered or a special benefit conferred in the form of a privilege or right that the taxpayer was permitted to enjoy or exercise. In modern statutes the word "fee" is used with both of these meanings, inherited from the Middle Ages.

Municipal compulsory revenues called "fees" which are levied and collected by virtue of the so-called taxing or police powers are in this report tabulated as "Taxes;" for reasons already stated.

Only those revenues are tabulated as "Fees," which are what Seligman calls "contractual," and which represent the actual compensation for services performed by the employees of the government as one person performs a service for another in private life. They are payments for *something done*, as compared with payments for the *privilege or right of doing something*, as are the so-called fees exacted under the taxing or police powers and tabulated as taxes.

The Bureau of the Census places in the generic group of revenues to which fees are assigned, the revenues called "charges." In so tabulating charges it uses the word with its secondary or derivative meaning, which is identical, as has been pointed out, with the primary meaning of "fees." The Bureau of the Census specifically applies the term *fees* to amounts collected as compensation for such services as are performed only by governments; while it uses the word *charges* as the designation of amounts collected as compensation for governmental services that are similar in character to those performed by one individual for another. The amount of a governmental fee is usually established by statute, and the fee is

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generally collected in advance. On the other hand, a governmental charge can be definitely determined only upon completion of the work or service, and advance payment for such work or service, if made at all, is made only to guarantee the costs when determined.

Charges are differentiated from special assessments by the following characteristics: A charge is the compensation for something done by governmental employees for the benefit of a particular individual, and in determining its amount no consideration is taken of any service performed for another, or the cost of any public improvement made or service rendered to the general public, or in behalf of the people in a given territory. In contrast, a special assessment paid by a given individual always represents the cost of some public improvement or service which is levied on all the land of a given territory. The difference can best be illustrated by the following concrete cases:

If in one portion of its territory a city constructs a sewer or sidewalk or lays a water pipe for one or more squares and apportions a whole or a part of the cost to the property benefited, the amount so apportioned constitutes a special assessment; while if a given individual with land outside of the line of sewer or water pipe authorized, or in front of which no sidewalks have been ordered, petitions to have his land connected with the sewer or water main or to have sidewalks laid in front of the same, and the city complies with his petition and makes the improvements requested and the petitioner reimburses the city wholly or in part for the improvement made, the payment is here called a charge and not a special assessment.

Further, if a city assumes the task of removing the snow from the sidewalks or the rubbish from the back yards of any portion of the territory and reimburses itself for the cost by a proportional levy upon those benefited by the services, the amounts levied upon the property benefited are special assessments. If, however, the city makes it obligatory upon all owners or occupiers of land to clear the snow from the walks or remove rubbish from their back yards, but establishes no general service for its removal or collection, and in default of compliance by a particular owner or occupier the city does the work and collects the cost by a levy against the land, the amount collected is a charge and not a special assessment or tax.

Tolls is the designation given to charges made for passing over bridges or traveling over roads.

Rates is the generic designation generally applied to the revenues of water-supply, gas-supply, and electric light systems and similar enterprises which they earn by furnishing or supplying their respective utilities.

Rates and tolls are in reality but charges of certain classes of enterprises which are given special names. The names thus given and the classification of these revenues employed in this report are never modified by the method adopted for enforcing their payment. In some cities unless the rates of water and gas supply systems and similar enterprises are promptly paid they are made a lien upon the real property to the occupant of which water, gas, or electric current is furnished, and the amount is placed on the tax roll and collected with taxes. This is a lien, as the courts have decided, securing the payment of the debt by the individual property owner for the "rate" or charge for the service furnished, and not a tax.

Highway privilege dues.—Highway privilege dues is the generic designation applied by the Bureau of the Census to amounts of money received by cities as compensation for special privileges in, upon, under, or over the public highways granted to particular individuals and corporations beyond the privileges of other individuals and corporations. Some of the privileges granted for which these dues are received are privileges in, upon, under, or over the highways that in the case of private realty are called *licenses*, and others are rights which are most frequently spoken of as *easements*, and others, granted to public service corporations, are privileges called *franchises*. They differ from the privileges granted upon realty by lease in that they are exercised under conditions that permit the use of highways by others than the recipients of the privileges. They also differ from the privileges for which license taxes are paid in that they are privileges to make certain uses of land owned by the grantor, while the privileges secured by the payment of license taxes are merely privileges to do something. Highway privilege dues differ from fees in that fees are received as compensation for services performed or rendered, while highway privilege dues are received as compensation for specified rights or privileges upon the public highways. Highway privilege dues are divided by the Bureau of the Census into two classes, called major and minor.

Major highway privilege dues are amounts of money exacted as compensation for those privileges upon the highways which are exclusively enjoyed by public utility corporations and which such corporations must possess in order to carry on their business. The privileges for which these dues are received as compensation are those most generally called "franchises," and are by some writers referred to as "operating franchises," to distinguish them from "corporate franchises," or authority to exist as a corporation. These dues may with propriety be called "franchise highway privilege dues."

Minor highway privilege dues are amounts of money exacted for licenses or easements granted for utilizing, for purposes specified, portions of the highway or space above or below it, including the privilege of erecting awnings and signs projecting over or extending across the sidewalk or street or constructing vaults under the sidewalk or street in front of or adjoining

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the property owned or occupied by the grantee. Minor highway privilege dues may be collected from corporations as well as from private individuals.

Other revenues.—Governmental revenues other than those mentioned above include interest receivable, rents, minor sales of materials and scrap when these are offsets to governmental expenses, and the sales of utilities and products furnished by public service enterprises and municipal institutions. These governmental revenues are of the same character as similar revenues of private persons and corporations to which are given the designations mentioned. None of them call for any special definition or description in this connection.

Municipal borrowings.—Municipal borrowings is the generic term here used in referring to (1) the money received by municipalities from the issue of long or short term bonds, or other municipal debt obligations; and (2) the bonds and other municipal debt obligations that have been authorized but not issued. Borrowings in budget accounting are readily separable into those called funded, revenue, and special assessment borrowings.

Funded borrowings are the borrowings of cities represented by long-term bonds or certificates issued or authorized.

Revenue borrowings are the borrowings of cities which are represented by bonds and other obligations issued to secure money in anticipation of the receipt of ordinary revenues.

Special assessment borrowings are municipal borrowings represented by bonds and certificates and time warrants issued in anticipation of the collection of special assessments.

Municipal fund accumulations.—Most American cities which incur indebtedness by the issue of long-term debt obligations, variously designated as "corporate stock," "bonds," and "certificates of indebtedness," provide for their final amortization by the accumulation of sinking funds. The amounts appropriated from revenues each year to be added to the assets of such funds, including the earnings of the funds so added, are here called expenditures for accumulation of special funds, or, more briefly, special fund accumulations. The same term is applied to the additions made by donations, gifts, or otherwise to public trust funds for municipal uses, and to investment funds and properties held as investments.

Municipal revenue ledger adjustments.—On page 32 a definition has been given of "Municipal ledger adjustments," and statements have been made setting forth the methods of recording them to secure comparable statistical reports. Municipal revenue ledger adjustments include the credit and debit entries in ledger balancing accounts that, like revenues, represent increases in municipal assets which are not accompanied with increases in municipal liabilities, or represent decreases in municipal liabilities which are not accompanied with decreases in municipal assets, or at least are not so shown in the accounts. Of these ledger adjustments special attention is here called to premiums received on original sales of city debt obligations, and to discounts obtained in connection with the purchase of such obligations for cancellation. If municipal accounts were all kept on a scientific basis the premiums on bonds sold would be credited to a liability account with "premium," and written off or amortized year by year during the life of the bond, thus calling for no special adjustment of the balancing account. Such accounting is, however, not practicable with the financial administration of our American cities at the present time, and hence the premiums and the discounts here referred to should be debited to the balancing ledger account, and so shown in city reports under some specific descriptive designation, if they can not, because of popular prejudices, be treated as current revenues. In practice the premiums here referred to are by American cities (1) used for meeting current expenses, (2) used for meeting the cost of constructing or acquiring the properties and public improvements for which the bond issues themselves are used, (3) reserved for meeting the first payment of the bonds for which they are premiums, or (4) transferred to sinking funds and made reserves for amortizing future debts. All of these treatments call for ledger adjustment entries, if complete accounts are kept showing the effect of current transactions upon the interests of the city as a proprietor.

MUNICIPAL RECEIPTS AND PAYMENTS.

Receipts and payments in census statistics.—The census financial statistics of cities are, for reasons already stated, based upon, and in large part derived from, the accounts and reports of city comptrollers and treasurers, or those of other officials discharging some or all of the duties of officers bearing those designations. Those accounts, so far as they are records of financial transactions, are with few exceptions primarily accounts with what are called in the commercial world "receipts and payments of cash." The methods employed by the Bureau of the Census in using these accounts for the purpose of compiling comparative statistics of governmental costs have already been described at length. By those methods certain receipts and payments not recorded in cash accounts are included in these statistics. The character of the receipts and payments thus included is described in the statements which follow.

Receipts.—In accounts, receipts are amounts of money, bills receivable, land, materials other than money, and services that in the conduct of business are received by or placed at the disposal or to the credit of the recipient for his own use or benefit, or for the use or benefit of another. Receipts recorded in so-called cash accounts are called *cash receipts.*

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Payments.—In accounts, payments are amounts of money, bills payable, land, materials other than money, and services that in the conduct of business are paid, delivered, or transferred in the settlement of claims against or for the final discharge of the debt obligations of the payer, or for his use, benefit, or credit. Payments recorded in so-called cash accounts are called *cash payments.*

Municipal receipts and payments.—Municipal receipts and municipal payments are the receipts and payments recorded in the accounts of cities and other municipalities. These receipts may be classified with reference to many different bases, and thus arranged in a number of different classes, to each of which is given an appropriate designation. The primary classification made use of in this report is one which segregates receipts with reference to revenues, and payments with reference to governmental costs. When thus classified municipal receipts are separable into revenue receipts and nonrevenue receipts, and municipal payments into governmental cost payments and nongovernmental cost payments.

Municipal revenue receipts.—The term "municipal revenue receipts" is here applied to the receipts of cities and other municipalities on revenue account, less amounts which have been returned or are to be returned by reason of error or otherwise. The amounts so returned or to be returned should be recorded as payments in the same accounts with the revenue receipts, and the receipts and the counterbalancing payments are called in this report *counterbalancing receipts and payments. The municipal revenue receipts of a given fiscal year* included in the census municipal statistics comprise (1) amounts on revenue account recorded in local cash accounts during the year, and (2) amounts of similar receipts which the Bureau of the Census combines with the recorded cash receipts for the purpose of compiling more comparable statistics of revenue receipts and governmental cost payments. (For details of these added receipts, and of receipts recorded in local revenue accounts but omitted from the so-called revenue receipts of this report, see pages 25, 26, 24, and 22, under "Difficulties arising from the different methods of accounting for interdepartmental services," "Difficulties arising from faulty accounting for interest chargeable as outlay or expense," "Difficulties arising from lack of proper accounts with materials and supplies," and "Difficulties arising from the collection of state and county revenues by different governmental units.)"

Municipal nonrevenue receipts.—The term "municipal nonrevenue receipts" is here applied to all receipts of cities and other municipalities other than municipal revenue receipts as previously defined. *The municipal nonrevenue receipts of a given fiscal year* included in the census municipal financial statistics comprise (*a*) all receipts recorded during the year in so-called cash accounts of the municipalities from (1) sales of investments, (2) sales of supplies which have been purchased for sale, (3) sales of municipal securities, (4) transactions other than sales of municipal securities which increase municipal indebtedness, and (5) counterbalancing receipts such as those mentioned in the preceding paragraphs; together with (*b*) receipts during the year of services whose costs have been included among the expenses and outlays of the year, as has been described on pages 23 and 24, under "Difficulties arising from the exclusive use of cash accounts by comptrollers and auditors," and "Difficulties arising from lack of proper accounts with materials and supplies."

Municipal governmental cost payments.—The term "municipal governmental cost payments" is here applied to the payments of cities and other municipalities for their governmental costs, or for their expenses, interest, and outlays, less amounts which have been returned or are to be returned by reason of error or otherwise. The amounts so returned or to be returned should always be recorded as receipts in the same accounts with governmental cost payments, and the payments and counterbalancing receipts are in this report called *counterbalancing payments and receipts. The municipal governmental cost payments of a given fiscal year* included in the census financial statistics comprise (1) the amounts recorded in local cash accounts of the comptrollers, or other officers acting as comptrollers, as paid during the year in settlement of the claims of the current year on account of expenses, interest, and outlays, including payments for materials and supplies used during the year; (2) the amounts recorded in the same accounts as paid during the succeeding year in settlement of the expenses, interest, and outlays for the given year; (3) payments recorded in the local cash accounts of city comptrolling officers in preceding years, equal in amount to the excess of the value of materials and supplies charged during the year as expenses and outlays over the payments of the year for new materials and supplies; and (4) payments for interdepartmental services not recorded in local cash accounts. The payments mentioned after (1) and (2) are in most cases equal in amount to payments recorded in warrant registers, and differ from them only to the extent that some payments are made without the issue of a warrant or order, as has already been explained. With that exception those payments may be called "warrant payments" as well as "cash payments." The payments mentioned in (3) and (4) are combined by the Bureau of the Census with those mentioned in (1) and (2) and certain payments recorded in local expense accounts have been omitted from its so-called governmental cost payments of this report for the purpose of compiling more comparable statistics of governmental cost payments, as has been explained

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on pages 25, 26, and 22, under the captions "Difficulties arising from lack of proper accounts with materials and supplies," "Difficulties arising from the different methods of accounting for interdepartmental services," "Difficulties arising from faulty accounting for interest chargeable as outlay or expense," and "Difficulties arising from the collection of state and county revenues by different governmental units."

Municipal nongovernmental cost payments.—The term "municipal nongovernmental cost payments" is here applied to all payments of cities and other municipalities other than municipal governmental cost payments as previously described. *The municipal nongovernmental cost payments of a given fiscal year* included in the census financial statistics comprise all cash or warrant payments recorded during the year in the accounts of municipalities for (1) the purchase of investments; (2) the purchase of supplies in excess of those used or sold; (3) the final cash payment of municipal debt obligations in the form of bonds, notes, warrants, and audited claims; and (4) counterbalancing payments such as those described in preceding paragraphs which are recorded in revenue and governmental cost payment accounts.

Significance of primary classification of municipal receipts and payments.—The segregation of municipal receipts into revenue and nonrevenue receipts and the segregation of municipal payments into governmental cost and nongovernmental cost payments is of great significance, since it permits the preparation of summaries of financial transactions that show the excess of revenue receipts over the expenses and interest for meeting which they are provided, or the reverse, and the excess of governmental cost payments over revenue receipts, or the reverse.

Secondary classification of municipal receipts and payments.—Another classification of municipal receipts and payments made use of in this report is one which separates the receipts into those called "receipts from the public" and "transfer receipts," and the payments into "payments to the public" and "transfer payments."

Municipal receipts from the public.—Municipal receipts from the public is the designation applied in this report to receipts from private persons and corporations, and from states, counties, and other civil divisions by cities and other municipalities for (1) their governmental uses and purposes, and (2) for the use, benefit, or credit of other civil divisions or of private persons or corporations. *The municipal receipts from the public for a given fiscal year* included in the census municipal financial statistics comprise (1) all receipts by cities and other municipalities from other civil divisions and from private individuals and corporations that during the given year are recorded in the so-called cash accounts of the officers of the various divisions of the government of the municipality; and (2) receipts during the year or during preceding years of materials and supplies, and receipts during the year of services the cost of which are included by the Bureau of the Census as expenses and outlays, but which were represented at the close of the year by unpaid warrants, orders, audits, claims, or judgments.

Municipal payments to the public.—Municipal payments to the public comprise the payments by cities and other municipalities to private persons and corporations and to other civil divisions of cash or of warrants, orders, bonds, notes, judgments, and other bills payable in settlement or adjustment of claims against or in final satisfaction of the debt obligations of the municipalities or of any of the divisions of their governments, or for their use or benefit. *The municipal payments to the public for a given fiscal year* included in the census statistics comprise (1) cash paid during the year to private persons and corporations and to other civil divisions in settlement of claims against the municipality or one of the divisions of its government, or for its use or benefit; (2) cash paid to such persons, corporations, and divisions during the year in final satisfaction of warrants, orders, and other bills payable, of the given year or of any preceding year; (3) warrants and other bills payable issued, delivered, transferred, or entered of record during the year or during the succeeding year, in settlement of the claims of private persons and corporations and other civil divisions against the municipality, or one of the divisions of its government, which arose or accrued during the given year. It should be noted in this connection that the only payments such as those mentioned in (3) as being issued, delivered, etc., during the succeeding year that are included in the census statistics are those of warrants and orders in settlement of claims audited during the year that were issued in the succeeding year, and the warrants, etc., that were issued by cities that held their books open for a limited period after the close of the fiscal year to make a complete statement of the governmental costs of that year, as described on page 27, under "Difficulties arising from auditing claims after the close of the year to which they relate."

Municipal transfer receipts.—Municipal transfer receipts is the designation applied in this report to amounts of cash (1) which the divisions of the government of a city or other municipality place at the disposal or to the credit of their accounts with their various funds, including those for their departments and enterprises; or (2) which are transferred to one of these accounts from another; or (3) which one of these funds, departments, or enterprises receives from or transfers to another. *The municipal transfer receipts for a given fiscal year* included in the census statistics comprise all such receipts as those mentioned above after (2) and (3), which are recorded in the local accounts during the year, and similar interdepartmental receipts combined therewith by the Bureau of the Census for the purpose of compiling more compa-

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rable and accurate statements of governmental costs, as has previously been explained.

Municipal transfer payments.—Municipal transfer payments are the amounts of cash which a division of the government of the city or other municipality transfers or takes from the credit of one of its funds, departments, enterprises, or accounts in settlement or adjustment of claims against it in favor of another fund, department, enterprise, or account; or which one fund, department, or enterprise delivers or pays to another in settlement of its claims. *The municipal transfer payments for a given fiscal year* included in the census statistics comprise (1) all municipal interdepartmental payments recorded in the local accounts during the year, and (2) similar payments combined therewith by the Bureau of the Census for the purpose of compiling more comparable and accurate statements of governmental costs, as has previously been explained.

Significance of the secondary classification of municipal receipts and payments.—The segregation of municipal receipts and payments into the two classes termed "receipts from and payments to the public" and "transfer receipts and payments" is of great significance, since a receipt of cash or any specific equivalent thereof from the public increases the amount of such cash or specific equivalent in the possession or control of the government, and a payment or delivery to the public decreases the amount of such cash or specific equivalent; while corresponding receipts by one division, fund, or account of the city from another effect no change in the amount of cash or such equivalent. In recognition of this fact the receipts from and payments to the public are sometimes spoken of in this report as *actual receipts and payments*, and the transfer receipts and payments as *nominal receipts and payments*. The first class of receipts and payments may be called *corporate receipts and payments*, since they are the receipts and payments of the various corporations that constitute the government of a municipality; while the second class of receipts and payments may be called *fund receipts and payments*, since they are receipts of the funds of the city including those for the various enterprises, departments, and other objects of appropriation, or *interdepartmental receipts and payments*, for reasons that are obvious.

Subordinate classes of municipal receipts and payments.—Municipal revenue receipts, whether receipts from the public or transfer receipts, are classified and tabulated in Tables 4, 7, 8, 9, 10, and 11, so as to show those from public service enterprises and those from other sources and from the various classes of those revenues. In like manner municipal governmental cost payments are classified and tabulated in Tables 12, 15, 17, and 18, and in the text table on page 72, so as to show those paid in settlement of claims arising for expense, interest, and outlays. The text table on page 67 presents a summary of municipal revenue receipts and governmental cost payments classified as "net" and "transfer;" the *net revenue receipts* being the receipts on revenue account, less the revenue transfer receipts and the receipts returned or to be returned by reason of error or otherwise, and the *net governmental cost payments* being the payments for expenses, interest, and outlays, less transfer governmental cost payments and the payments returned or to be returned by reason of error or otherwise.

In addition to the common subclassification of receipts from and payments to the public and transfer receipts and payments described in preceding paragraphs, attention is here called to two additional classifications of transfer receipts and payments made use of in this report: (1) A classification according to the character of the transaction, separating the transfers into those designated as general, service, interest, and investment transfer receipts and payments; and (2) a classification by the degree of independence of the divisions, departments, offices, or accounts between which the transfers are made, separating the transfers into those designated as major and minor transfer receipts and payments.

General transfer receipts and payments are amounts of cash or its equivalent received and paid by transfer between independently administered divisions, funds, or enterprises, where the receipt is not associated with the performance of services, the purchase of securities, the payment of interest on securities, or the renting of real property.

Service transfer receipts and payments included in this report are (1) the receipts by or for public service enterprises as compensation for the public utilities, such as water, gas, and electric current furnished by them for city uses; (2) certain receipts by one governmental division, fund, department, or office, as compensation for the service performed and the materials and other equivalents of cash furnished by it for another governmental division, fund, department, or office, or for a municipal enterprise, and the payments by or for a division, enterprise, department, fund, or account for which the services are performed and the materials and other equivalents of cash are furnished; and (3) the accounting transfer receipts and payments described on pages 25 and 26 which represent similar receipts and payments not recorded in city accounts.

Interest transfer receipts and payments are the receipts and payments included in the census statistics of municipal financial transactions which represent (1) the receipts shown on the books of city funds with investments and the counterpayments shown on those of the city corporation or division of the city government on account of amounts paid by the corporation or division to the funds as interest on municipal securities or debt obligations held by those funds, and (2) the accounting interest transfer receipts and payments described on page 26.

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Investment transfer receipts and payments are municipal receipts and payments recorded in the books of city funds with investments and in the books of the city corporation or other divisions of the government of the city, representing the value of securities or other investments received by one fund from another, or the value of those securities received by the city corporation from one of the other divisions of the city government.

Major transfer receipts and payments are amounts of cash or its equivalent transferred by one independent division or fund of a government to another.

Minor transfer receipts and payments are amounts of cash or its equivalent received by one office or account from another, or transferred from one account or division of a government to another. The greater portion of such transfers recorded in city accounts are treated by the Bureau of the Census as accounting credits and debits and are not included in its published statistics.

MUNICIPAL ASSETS, PROPERTIES, PUBLIC IMPROVEMENTS, LIABILITIES, AND PROPRIETARY INTERESTS.

Assets in private accounts.—The word "assets," derived from the Latin *ad satis*, was first used as an accounting term in the statements prepared by heirs, administrators, and executors of the estates of deceased persons to include all the property, real and personal, realizable and unrealizable, belonging to the estate when such property was sufficient in value or amount to meet all debts of the estate or all the claims upon it arising under the terms of the will of the deceased. In this use the word fully retained the force of its Latin derivation and could be defined as "property sufficient to meet debts and claims."

The word "assets," which was first used as an accounting term with the meaning just stated, was later employed in the balance-sheet and other statements of the financial condition of living persons, and of firms, corporations, and governments, and is so used to-day. In this later use the word has lost the limitations of its Latin derivation and has come to have its present significance in private accounts of "property liable for meeting the debts of or claims against the owner."

For convenience in accounting, the assets of commercial undertakings and those of private persons or corporations are separated by accountants into two classes, designated as current assets and fixed assets, *current assets* being those which vary from day to day from sale, realization, exchange, etc., including such property as stock in trade, cash, accounts and notes receivable in the case of all concerns, and land in the case of real estate companies, while *fixed assets* are those which are employed in the accomplishment of the principal purposes of the enterprise or the person owning them, and which are expected to have a life in service of more than one year, such as the real property, machinery, land, and plant of a mine, or the roadbed and rolling stock of a railroad.

Assets in governmental accounts.—Some modern accountants, who have prepared what they call complete balance-sheet statements of the financial condition of the governments of municipalities and of other civil divisions, have used the word "assets" with a significance which differs from both the original and derived meanings of the term as above set forth. As they use it the term loses the limitation which always attaches to it in commercial accounts and statements, of property liable for debts and holden for meeting claims, and comes to be the generic designation, not only of cash, investments, uncollected revenues, and other resources provided and available for meeting debts and other liabilities, but also of all public improvements, including street pavements and sewers, as well as of all public property, such as city halls, parks, and fire and police stations, although none of the public improvements and only a limited portion of the property is legally liable for governmental debts or can be seized or held in satisfaction of claims.

The Bureau of the Census, however, prefers the usage of another class of governmental accountants and of a number of students and writers on governmental finance who, fully appreciating the economic significance if not the administrative value of the so-called complete balance-sheet statements of governmental financial condition, prefer to use the word "assets" in governmental accounts and statements with the restricted meaning it always has in private accounts and statements. When the term "assets" is employed with this limited or restricted significance, the terms "properties" and "public improvements" are necessarily used in referring to other forms of wealth in the possession of the government. Such a terminology assists in keeping to the front the great differences that exist between the objects and viewpoints of private and governmental business. It emphasizes the fact, which the first terminology does not, that municipal debts are not ordinarily liens upon city properties and public improvements, as all private debts are upon the property of the debtor, but upon the privately owned property of the citizens subject to taxation; and that only the property given the designation "assets" with the narrower significance is seizable for the payment of governmental debts in the way that private property is for the payment of private debts. This report uses the word "assets" in this restricted sense as exclusive of properties and public improvements of cities. The specific meanings given to the terms "municipal assets," "municipal properties," and "municipal public improvements," and to their subclasses are stated in the definitions which follow.

Municipal assets.—Municipal assets are the cash and other wealth in the possession of cities and other municipalities, or at their disposal, which have been

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acquired or provided for meeting their governmental costs, for investment, and for paying debts, including those which have been incurred by accepting private or public trusts. The cash and other wealth that constitutes governmental assets as here defined are sometimes referred to as *funds*. This meaning of the word funds is to be distinguished from that of the word *fund* in the singular, and also in the plural, as the designation of any amount of money or other wealth available for a specified purpose.

Classification of municipal assets.—In municipal accounting records, as in those of private enterprises, assets are always represented by debit entries and balances in accounts generally referred to as *asset accounts*. Some of the debit entries and balances in these accounts represent wealth actually in the possession of municipalities or in their control or at their disposal, and others represent the claims of one of their departments or divisions upon another, or are in other ways offset by the credit balances of liability or other accounts. The assets represented by the first class of entries are here called *actual assets of municipalities* to distinguish them from those represented by the second class, which are here called *nominal assets of municipalities*. Nominal assets, which consist of wealth not actually in the possession or at the disposal of a municipality, but which under certain circumstances may come into its possession or be placed at its disposal, are generally called *contingent assets of municipalities*. When classified according to the purpose for which they are used, the assets of governments are specifically designated as current and invested, and when classified with reference to the account in which they are recorded or the fund to which they belong, are referred to as general account assets, special assessment account assets, capital account or bond account assets, sinking fund assets, public trust fund assets, or by other descriptive designation.

The current assets of a municipality are the resources or forms of wealth which have been provided and are available for meeting its current expenses, interest, and outlays, for meeting the current claims of creditors, and for investment. They include cash, materials, and supplies, authorized but uncollected revenues, prepayments, advances to fiscal agents, and bills and accounts receivable. The terms last mentioned have substantially the same significance in governmental as in private business accounting, and for that reason are not specifically defined. The accounts of most governments with their assets include considerable amounts of nominal assets in the form of uncollectible revenues not properly written off. The recorded assets, which represent cash or its equivalent in the possession or control of a government, constitute its *actual current assets*.

Invested assets, or *investments*, are those resources or forms of wealth which have been acquired or held by governments for such purposes as securing an income from their use, deriving gain from their rise in value, avoiding losses that otherwise might be suffered, and securing other possible advantages through their acquisition and possession.

General account assets is a term which is employed by some cities in referring to their current assets that have by their ordinances or accounting usage been specially provided or set aside for meeting either their expenses and interest or their revenue expenditures. Its exact significance in any given case will depend upon the objects of the expenditures to be met from the same.

Special assessment account assets is a term which is employed by some cities as the general designation of their uncollected special assessments and of the cash on hand which has been obtained from special assessments and the sale of special assessment certificates.

Capital account assets is a term which is employed by the cities making use of the term "general account assets," as above stated. It is applied as the designation of all or specified portions of the current and invested assets of cities as above defined that are to be used for meeting outlays and for the final amortizing of municipal indebtedness. Its exact significance will depend in part upon the meaning given to the term "general account assets," and in part to the inclusion or exclusion of the assets of sinking funds and other special funds with investments.

Trust fund assets is the generic designation of cash and invested assets that belong to so-called trust funds. These fund assets should receive such additional and specific designations as "Assets of private trust funds," "Assets of public trust funds for municipal uses," "Assets of public trust funds for nonmunicipal uses," and "Assets of educational trust funds," according to the purposes of the trusts for which the funds are provided.

Municipal properties.—Municipal properties is the designation employed by the Bureau of the Census in referring to land used by cities and other municipalities for governmental purposes, to buildings and other more or less permanent structures on said land (other than those here called public improvements), and to furniture, tools, apparatus, and other equipment having a life in service of more than one year, excepting hand tools and other small portable tools which may be lost or stolen and of which no accounting record is kept.

These properties are further classified as productive and nonproductive. *Municipal productive properties* include the land, buildings, structures, furniture, machinery, tools, and other equipment that are used by cities and other municipalities in connection with the operation of their public service enterprises. All other properties of municipalities are spoken of as *municipal nonproductive properties*.

Municipal public improvements.—Municipal public improvements is the term employed by the Bureau of

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the Census as the designation of those permanent structures used by cities and other municipalities for community purposes, which have a value in use but not in exchange, and whose value in use is reflected in the enhanced value of the property of private persons and corporations. They are readily separable into three classes, here called municipal highway improvements, municipal sewers, and other municipal public improvements. *Municipal highway improvements* is the designation used in speaking of the structures and other improvements upon the land belonging to cities and other municipalities which are employed for highway purposes, including pavements, sidewalks, curbs, bridges, tunnels, grades, and fills for highway purposes, but not structures for public service enterprises, such as railroads, street railways, and revenue-earning canals. Under the designation *municipal sewers* are included not only the structures bearing that name, but all structures, such as manholes and catch basins, forming parts of sewer systems, and also all drainage canals and open drains. Under the designation *other municipal public improvements* the Bureau of the Census includes such public structures as retaining walls, unproductive docks and wharves, and unproductive waterways.

Accounts with assets, properties, and public improvements.—When the accounts of governments with the value of their properties and public improvements are properly kept, they contain approximately correct statements of their value in use as determined either by their original cost or the cost of their replacement, less depreciation. When, however, these accounts are improperly kept, they do not contain correct statements, and for that reason lose much of their accounting and administrative importance and can not be taken as a basis for a correct judgment concerning the financial condition of governments or the results of governmental methods of constructing and financing improvements.

Few cities have any trustworthy records of the cost or present value of their properties; a still smaller number have any intelligible or trustworthy accounts of the original cost of their public improvements or any data for estimating the present cost of replacing them, and few prepare any trustworthy estimates of the probable amount to be realized from their uncollected revenues. Some improvement has been made, however, in this branch of accounting during the last few years. Of the factors bringing about this improvement, one of the most potent has been the repeated attempts made by the Bureau of the Census to secure correct information with reference to the value of governmental properties and public improvements. As a result of the progress made in this field of accounting, the bureau has been able each year to make its statistics of the value of governmental properties and public improvements more trustworthy than those of any previous year, although even now they are confessedly far from perfect. Statistics of uncollected revenue have not, however, been included in the report for any year, since the data obtained with reference to this class of municipal assets have not been deemed sufficiently trustworthy to warrant publication, and this extension of census statistics of assets, properties, and public improvements is therefore deferred until approximately correct statements of these values shall have been prepared by the cities.

Liabilities in private and governmental accounts.—The first financial statements in balance-sheet form in which the word "assets" was the heading for one side had the word "liabilities" as the heading for the other. These were statements for the estates of deceased persons, as has already been explained. In them the word "liabilities" had the meaning which the courts in that day assigned to it, and which they continue to give to it. The word acquired no new meaning when it was later used in the balance sheets of living persons as well as in those for the estates of deceased persons; but with the adjustment of accounts and balance sheets to the needs of modern corporations, the word "liabilities" has become, in the practice of some accountants, a common designation of the debts of and claims against the corporation and of its capital stock and surplus.

In his work "The Philosophy of Accounts," Mr. Charles E. Sprague objects to this usage, since it confounds the rights and interests of creditors with those of the proprietors of an enterprise. The difference between these rights and interests are stated by Mr. Sprague in the following words:

> 1. The rights of the proprietor involve dominion over the assets and power to use them as he pleases, even to alienating them, while the creditor can not interfere with him or them except in extraordinary circumstances.
>
> 2. The right of the creditor is limited to a definite sum which does not shrink when the assets shrink, while that of the proprietor is of an elastic value.
>
> 3. Losses, expenses, and shrinkage fall upon the proprietor alone, and profits, revenue, and increase of value benefit him alone; not his creditors.

By reason of these differences, liabilities in accounts should be fully differentiated from proprietary rights, as is done in the definition of the two terms which follow, and in the accompanying suggested form for a municipal balance sheet.

The Oxford Dictionary defines *liability* as "the condition of being liable or answerable by law or equity," and as "that for which one is liable, especially *pl.*, the debts or pecuniary obligations of a person or company." These definitions are condensed statements of a large number of definitions embodied in American and British court decisions, according to which *liabilities in accounts* are the amounts of money and other property and service, expressed in terms of money, for which persons, corporations, and governments are liable or answerable by law or equity.

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Debts or debt liabilities.—In the accounts of private individuals and corporations, and also in those of governments, the most important items listed in balance sheets under the term "liabilities" are debts or debt liabilities. The Oxford Dictionary defines *debt* as "that which is owed or due; anything (as money, goods, or services) which one person is under obligation to pay or render another; a sum of money or material thing." The debts of private individuals, corporations, and governments are separable into those called "contract" and "fiduciary," according as they are founded on or arise from simple contract, or from some trust or confidence imposed upon the debtor. The greater portion of debts arise from contract, and call for no special explanation or discussion in this connection. The character of those created by assuming trusts can best be stated by first defining trusts and their principal classes.

Trusts are the obligations to hold, use, or expend money or wealth in the interest of specified persons, or for specified purposes or objects, and may be grouped into two general classes: (1) Obligations or responsibilities which are strictly trusts in the legal sense of the word; and (2) obligations or responsibilities in the nature of trusts which involve the relation of agent and principal, such as those arising in the case of a city acting as agent for the state or other civil division. The trusts belonging to the first class are of two kinds, private and public.

Private trusts are those which concern individuals and families and are limited in duration. They are obligations and responsibilities to hold or use specified amounts of money or other wealth in the interest of specified individuals, or to expend such wealth in their interest or at their behest, or in accordance with the specified conditions of the trust.

Public or charitable trusts are those which are established for the benefit of the public at large or of some designated portion of the public, such as the young, the poor, or the insane. These trusts are obligations to expend specified amounts of money or other wealth for specified objects or purposes, or responsibilities for holding the same in the interest of such objects and purposes.

All public or charitable trusts assumed by private individuals and corporations and all *quasi* trusts assumed by them when acting as agent create fiduciary debts which are scheduled as such in balance sheets. It is otherwise with municipal and other governments. The only municipal trusts that give rise to fiduciary debts are private trusts, the *quasi* trusts arising from agency transactions, and a class of public trusts to which the Bureau of the Census gives the designation *public trusts for nonmunicipal uses*, or public trusts for objects and purposes for which the municipality has no authority to make appropriations. Public trusts assumed by municipalities for objects and purposes for which the municipality has authority to make appropriations are here called *public trusts for municipal uses*. The obligations created by accepting these trusts should be shown in balance sheets after the title "Reserves," the definition of which is given later under "Municipal proprietary interests."

Municipal debts or debt liabilities.—Municipal debts or debt liabilities, or the debts or debt liabilities recorded in the accounts of cities and other municipalities and summarized in their balance sheets, are the amounts of money or of property or services expressed in terms of money which the municipalities owe, or are under obligations to pay, deliver, or render. They include, in addition to the debts arising from contracts, the fiduciary debts above described.

Municipal debts may be evidenced by written instruments, such as those called bonds, certificates of indebtedness, mortgages, notes payable, warrants payable, audits payable, or by decrees of courts called judgments. Further, some municipal debts, like private debts, are represented by accounts without the issue of any formal instrument acknowledging the indebtedness. The terms *bonds* and *certificates of indebtedness* are generally applied to all written instruments evidencing municipal liabilities given under the seal of the city or other municipality issuing the same. These instruments are generally given specific names when the money for redeeming them is to be obtained from certain specified sources. Thus bonds and certificates of indebtedness to be redeemed from the proceeds of special assessments are called *special assessment bonds* or *special assessment certificates;* and instruments given as evidence of debts to be paid from the current tax levy are called *revenue bonds, anticipation tax bonds, anticipation tax warrants, warrants*, and kindred designations. Instruments evidencing municipal indebtedness less formal than those mentioned above are called *notes payable, warrants payable*, and *audits payable*. Liabilities recorded only in books of account are called *accounts payable*, and those evidenced by the decisions of courts are called *judgments*.

The debts or debt liabilities of municipalities may be classified in many ways, and the resulting classes given many specific designations. Classified with reference to creditor, they are here called actual and nominal debts or debt liabilities; classified according to the provision made for meeting them, they are called current, fixed, and floating liabilities; and classified according to the time when due and payable, they are called due and demand debt liabilities, debt liabilities not due, and unadjusted debt liabilities and claims.

The actual debts or debt liabilities of municipalities are the amounts of money or of property, or services expressed in terms of money, which cities and other municipalities are under obligation to pay or render to

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private persons and corporations and to other civil divisions.

The nominal debts or debt liabilities of municipalities are (1) the amounts which cities and other municipalities owe to their funds, departments, or enterprises, or which one of their funds, departments, or enterprises owes or is under obligation to pay to another; (2) debts and debt liabilities which under specified circumstances or subject to specified conditions municipalities may be called upon to pay, deliver, or render in the future, but for the payment, delivery, or rendering of which there are no present obligations; and (3) other debts or debt liabilities of municipalities represented by credit entries in liability accounts that are balanced by identical debit entries in asset and other accounts. The nominal liabilities of municipalities which do not represent amounts which are present obligations to pay or render, but which under certain circumstances may become such obligations, are generally called *contingent debts* or *contingent debt liabilities.*

The current debts or current debt liabilities of municipalities are the debts or debt liabilities of cities and other municipalities for the payment or redemption of which provision is fully made by cash on hand, by revenues (including special assessments) levied but uncollected, or by other current assets provided and appropriated for the specific purpose of their payment and redemption. The current liabilities of cities and other municipalities are readily separable into those evidenced by special assessment certificates, revenue bonds, warrants, and similar instruments, and the fiduciary debts arising from the acceptance of private trusts for nonmunicipal uses and from acting as agent for other civil divisions.

The current debts evidenced by *special assessment certificates* are those which will be redeemed from the proceeds of special assessments that have been levied and collected or are to be collected. The current debts evidenced by *revenue bonds* and by *warrants* and *accounts payable* are those which will be redeemed from the proceeds of the general property taxes already levied, or from cash or other assets from the city treasuries; and the *current fiduciary debts* are those arising from the acceptance of private trusts and public trusts for nonmunicipal uses, and those arising from acting as agent, for meeting which the city has cash in the treasury.

The fixed or funded debts of municipalities are those debts or debt liabilities of cities that are evidenced by bonds or certificates of indebtedness which have a number of years to run, or upon which interest is to be paid in perpetuity, but for the amortization of which no assets other than those of sinking funds have been specifically provided or appropriated. Governments at one time applied the term "funded debts" only to those of their debts for whose amortization sinking fund provisions had been made; but at the present the term is used more or less interchangeably with "fixed debts," in speaking of the debts evidenced by the long-term bonds and certificates of indebtedness specifically mentioned above.

The floating debts or floating debt liabilities of municipalities are those debts or debt obligations of cities and other municipalities for the payment of which there is no cash in the treasury, or other assets specifically provided and available for meeting them when due. Under this heading the Bureau of the Census has tabulated for this report (1) all debts evidenced by special assessment certificates, revenue bonds, warrants, and accounts payable that have been incurred in excess of the amounts received or receivable on account of the levies of special assessments and general property taxes provided for redeeming them; (2) all debts evidenced by special assessment bonds to be redeemed from the levies of a succeeding year; (3) all debts evidenced by short-term bonds to be redeemed from the proceeds of long-term debt obligations; (4) all judgments outstanding; (5) all indebtedness to public trust funds not evidenced by formal bonds or certificates of indebtedness; (6) all mortgages; (7) all liabilities growing out of the relation of agent and principal or the acceptance of private trusts where no assets to meet them are in the treasury; and (8) all debts or debt liabilities which have a number of years to run and which are not evidenced by bonds or certificates of indebtedness.

Gross and net debts.—The term *gross debt* or *gross indebtedness* is employed in this report as the designation of the aggregate of all outstanding obligations, including current, funded, and floating indebtedness; and the term *net debt* or *net indebtedness* is used as the designation of the gross debt less the assets specifically appropriated for meeting them. The amount of that indebtedness as shown for the individual cities included in this report is computed in each case by subtracting the sinking fund assets from the total funded and floating debt, it being assumed that the current debt is balanced by the current assets. The method of computing net debt or net indebtedness secures only approximately correct statements, owing to the fact that the current assets are not always identical with current debts; but until cities generally provide more accurate statements of the value of such current assets as uncollected taxes and uncollected special assessments, no more accurate or comparable figures of net indebtedness are practicable for all cities.

Proprietary interests in private accounts.—Proprietary interests is the designation here used in referring to the amount of money or other wealth which the proprietor or proprietors of a private business have invested in that business. Its amount in any case is always the difference between the assets and the debt liabilities of the business. In accounts these proprietary interests or property rights of the proprietors are represented by credit balances, the same as are the liabilities, and in the case of corporations are readily

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separable into two classes—those which are recorded in the accounts with capital stock, and generally represent the original investments of the stockholders, and those which are recorded in the accounts with the so-called surplus which with a limited number of exceptions represent the undivided profits or earnings of the business. The difference between the interests or rights of the proprietors represented by credit balances in one group of accounts, and the claims of creditors or liabilities that are represented by credit entries in another set of accounts, have been set forth on page 46 in the quotation from Sprague's "The Philosophy of Accounts."

Municipal proprietary interests.—Municipal proprietary interests is the designation here applied to the excess of the value of municipal assets, properties, and public improvements over the amount of the municipal indebtedness. This excess, having all been obtained from revenue, may with propriety be spoken of as *municipal revenue accumulations.* Municipal proprietary interests, or revenue accumulations, are of two distinct kinds: The reserved and the free or unreserved.

Municipal reserves is the designation given by accountants to the *reserved proprietary interests of municipalities.* These reserves are of several distinct classes, each receiving a descriptive designation. The most important of these classes are (1) *sinking fund reserves,* or proprietary interests which represent assets that have been set aside or reserved for the final amortization of debts; (2) *public trust reserves,* or proprietary interests which represent (*a*) assets that have been received and must be expended for specified purposes or the income of which must be so expended, or (*b*) real property that has been acquired under conditions that require its continual future use for specified purposes; (3) *appropriation reserves or budget reserves,* or proprietary interests that represent assets that must be expended for the purposes stated in appropriation acts; and (4) *reserves for contingencies,* or proprietary interests which represent assets that have been set aside in special funds, or otherwise appropriated, to meet specified future contingencies, such as losses by fire, bad debts, bad investments, or depreciation.

Municipal free or unreserved proprietary interests is the generic designation here given to that portion of the municipal proprietary interests not properly spoken of as municipal reserve as above defined, while in ledger accounts this term is the proper designation of the balancing accounts.

Offsets to municipal assets.—It should be noted in this connection that some of the ledger accounts of municipalities, like those of private individuals and corporations, carry credit balances that do not represent actual proprietary interests, but are offsets to the debit balances in asset accounts. Considered as proprietary interests, the credit balances of these accounts are here spoken of as *nominal municipal proprietary interests,* to distinguish them from the *actual municipal proprietary interests,* or the excess of actual assets over actual liabilities. It is better, however, to consider these not as actual or nominal proprietary interests, but to give them a name descriptive of their special character. Designated in this manner they are here referred to as *offsets to assets.*

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MUNICIPAL ACCOUNTING SUMMARIES.

Use of summaries in accounting.—In governmental as well as in private business, accounts are made of assistance in administration mainly through the instrumentality of summaries of the information contained therein. Without such summaries it is impossible for an administrative officer or other person to gather from accounts any comprehensive knowledge of a given business, and without *comparative annual summaries,* or summaries for two or more years arranged in parallel columns, it is impossible to use the experience of any one year as a basis for measuring or testing the results or outcome of the administration of a given city in a given fiscal year. The number and character of the summaries that are employed by a government determines in large measure, therefore, the extent to which its accounts are made of assistance in its administration, and the extent to which its citizens are given intelligible statements with respect to public business. The summaries employed in municipal accounting, like those made use of in private accounting, are readily separable into two principal classes: (1) Those which exhibit the results or outcome of municipal business for a specified period of time, and (2) those which exhibit the state or condition of that business at a specified time. Municipal summaries are given names according to the specific transactions to which they relate, or the classes of data included. In the succeeding paragraphs descriptions are given of a number of the most important summaries of the two classes mentioned. Of these summaries, those which relate to municipal business in its entirety are referred to as *principal,* and those which relate to some division or subdivision thereof are given such specific designation as *fund, departmental, functional,* or *subordinate* summaries.

General income statements of private enterprises.—As illustrative of the principles of accounting to be employed in the preparation of municipal summaries, a brief consideration is first given to the summaries of revenues, expenses, and interest that are used by private enterprises.

The summaries mentioned may be arranged in many forms, and given many names. When prepared by railroad companies they are given such designation as "general income statements," "general income accounts," "summaries of revenues, expenses, and

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interest," or "revenue and expense statements." They are designed to exhibit the results or outcome of the business transactions of a given fiscal year, expressed in terms of the balance between revenues and revenue ledger adjustments on the one side and the total expenses, interest, and expense ledger adjustments on the other. An excess of the former over the latter is called *income*. From its net amount for a given year are deducted all dividends and other apportionments to the stockholders. The portion remaining after these deductions is most generally called *current surplus*, the word "surplus" having its primitive meaning as given in the dictionaries "the excess that remains above what is used or needed," being the amount of revenues not used or needed in meeting current costs of operation. The aggregate of such undistributed income of the current and preceding years constitutes the *total surplus* of the enterprise, or the interests of the stockholders as proprietors in the enterprise in addition to the amount of such interests represented by the par value of the capital stock. The total surplus which constitutes the accumulated profit of the enterprise consists of two portions: (1) That which has been set aside for specified purposes, such as the amortization of indebtedness and to provide for future depreciation or losses; and (2) all other surplus. The first portion constitutes the *reserves* of the enterprise, and the second makes up its *unreserved surplus*.

Summaries of increases and decreases of assets, liabilities, and proprietary interests of private enterprises.—While engaged in the work of acquiring and constructing its properties a new railroad or manufacturing company records its transactions in a group of accounts that are summed up in a statement generally entitled "receipts and expenditures on capital account." This account is a summary of the outcome or results of the business of the corporation in building and equipping its road or manufacturing establishment. All well-managed corporations have some similar summary of their business incident to acquiring their working plants. The great majority of private enterprises which operate with a more or less fixed capital stock and funded debt make but few changes from year to year in their fixed assets and liabilities, and the changes which do take place are of but trifling significance. The original statement of receipts and expenditures on capital account remains a fairly correct exhibit of the business of acquiring fixed properties and equipment. A different situation exists in the case of a great railroad or manufacturing corporation that annually expends vast sums in extensions and improvements. These corporations are engaged in two quite distinct lines of business: One, the earning of income, or securing a profit; and the other the business of acquiring, constructing, and improving properties. The results of the first line of business activity are summed up in the income statements above referred to. The results of the second are shown by the increases and decreases in assets, liabilities, and proprietary interests. These increases and decreases are most frequently presented, as is done by the Baltimore & Ohio and other railroad companies, by arranging in parallel columns balance-sheet summaries showing (1) conditions at the beginning of the year, (2) conditions at the close of the year, (3) increases during the year, and (4) decreases for the same period. The data thus exhibited could be readily joined to the general income statement, as a second section of the same. A summary thus arranged would exhibit the results of all business transactions which are contained in the two statements described above.

Summaries of the outcome of municipal business.—The principal object of a private income statement is to provide information showing the results of the business operation in increasing or decreasing the amount of the proprietary interests of the stockholders. That information is valuable in the case of municipalities, as in that of private enterprises. Similar summaries should therefore be prepared for cities, if municipal accounting is to accomplish for governmental business what is demanded from the accounting of private enterprises. Of greater importance from an administrative point of view, however, are summaries of the results of municipal administration as the same relate to the terms of appropriation acts. The two summaries here mentioned should, however, be fully differentiated one from the other, or municipal accounting will fail to provide all the information required for the most efficient administration of city affairs and for an intelligent popular judgment concerning the outcome of municipal business. Typical summaries of the outcome of municipal business of the two kinds referred to are presented and described in the paragraphs which follow. The first mentioned are economic in their character, while the second are mainly administrative. The first, which are designed to show the changes effected in municipal proprietary interests, are here called *"Summaries of municipal revenues, expenses, and interest"* and *"Summaries of net municipal receipts and expenditures on capital account,"* and those which are prepared for showing the relation of municipal financial transactions to the terms of the appropriation acts are called *"Budget summaries."* Consideration is first given to the summaries last mentioned, which are from an administrative point of view the most important.

Municipal budget summaries.—The budget summaries usually prepared by American cities are statements of their ordinary revenues and the expenditures made therefrom through the general treasury. Such summaries are not complete statements of the financial transactions of cities that take place in accordance with the provisions of appropriation acts and other legislation. Completely to set forth those transactions the budget summary of ordinary revenues and

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ordinary revenue expenditures, like a statement of ordinary revenue authorizations, must be supplemented, as set forth on page 54, by similar summaries of the expenditures made from other resources, including those made from the revenues of special funds. Such summaries follow:

CITY OF A. B.

BUDGET SUMMARIES FOR THE FISCAL YEAR ENDING DECEMBER 31, 1912.

A. GRAND SUMMARY OF ALL FUNDS.

Net budget expenditures for—			Net revenues:		
Expenses	$7,430,000		Ordinary	$10,767,500	
Interest	1,050,000		Special assessments	807,500	
Outlays	4,370,000		Total revenues		$11,575,000
Total governmental costs		$12,850,000	Premiums on bond sales:		
Amortization of debts from—			Special assessment certificates	2,500	
Premiums on bond sales	2,500		Funded debt bonds	35,000	
Special assessments	197,500		Total premiums on bond sales		37,500
Ordinary revenues	685,000		State revenue collections		500,000
Total amortization of debts		885,000	Borrowings for outlays by issue of—		
Payments to state of state revenue collected		500,000	Special assessment certificates	245,000	
Accumulation of special funds:			Funded debt bonds	3,100,000	
Sinking funds	295,000		Total borrowings for outlays		3,345,000
Public trust funds for municipal uses	30,000				
Other funds	30,000				
Total accumulation of special funds		355,000			
Total net budget expenditures		14,590,000			
Increase in budget reserves		615,000			
Increase in budget surplus		252,500			
Grand total		15,457,500	Grand total		15,457,500

B. ORDINARY REVENUE SUMMARY OR SUMMARY OF REVENUES AND EXPENDITURES ON GENERAL ACCOUNT.

Budget expenditures for—			Revenues:	
Expenses	$7,395,000		Ordinary	$10,413,500
Interest	725,000		Transfer receipts—	
Outlays	860,000		From insurance investment fund	30,000
Total governmental costs		$8,980,000	State revenue collections	500,000
Amortization of funded debt obligations		345,000		
Payments to state of state revenue collected		500,000		
Transfer payments—				
To sinking funds	635,000			
To public trust funds for municipal uses	16,000			
Total transfer payments		651,000		
Total budget expenditures		10,476,000		
Increase in budget reserves		215,000		
Increase in budget surplus		252,500		
Grand total		10,943,500	Grand total	10,943,500

C. SPECIAL ASSESSMENT SUMMARY.

Budget expenditures:			Revenues:	
Interest	$45,000		Special assessments	$807,500
Outlays	810,000		Premiums on bond sales	2,500
Total governmental costs		$855,000	Borrowings for outlays by issue of special assessment certificates	245,000
Amortization of debts from—				
Premiums on bond sales	2,500			
Special assessments	197,500			
Total amortization of debt		200,000		
Grand total		1,055,000	Grand total	1,055,000

D. SUMMARY OF RECEIPTS AND EXPENDITURES OF BOND FUNDS.

Budget expenditures for—			Premiums on bond sales	$35,000
Outlays	$2,700,000		Borrowings for outlays by issue of—	
Transfer payments to sinking funds	35,000		Funded debt bonds	3,100,000
Total budget expenditures		$2,735,000		
Increase in budget reserves		400,000		
Grand total		3,135,000	Grand total	3,135,000

E. SUMMARY OF REVENUES, RECEIPTS, AND EXPENDITURES OF SINKING FUNDS.

Budget expenditures for—			Revenues:		
Interest	$355,000		Ordinary—		
Amortization of debts	340,000		Investment earnings	$120,000	
Total budget expenditures		$695,000	Other revenues	200,000	
Increase in assets		295,000	Total revenues		$320,000
			Transfer receipts from general fund		635,000
			Transfer from bond funds		35,000
Grand total		990,000	Grand total		990,000

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CITY OF A. B.—Continued.

BUDGET SUMMARIES FOR THE FISCAL YEAR ENDING DECEMBER 31, 1912—Continued.

F. SUMMARY OF REVENUES, RECEIPTS, AND EXPENDITURES OF PUBLIC TRUST FUNDS FOR MUNICIPAL USES.

Budget expenditures for—			Revenues:		
Expenses	$68,000		Ordinary—		
Outlays	2,000		Investment earnings	$2,000	
Total budget expenditures		$70,000	Other revenues	82,000	
Increase in assets		30,000	Total revenues		$84,000
			Transfer receipts from general fund		16,000
Grand total		100,000	Grand total		100,000

G. SUMMARY OF REVENUES AND EXPENDITURES OF INSURANCE INVESTMENT FUND.

Budget expenditures for—			Revenues:	
Transfer payments to general fund	$30,000		Ordinary—	
Increase of assets	30,000		Investment earnings	$60,000
Grand total		60,000		60,000

Comparing the six fund summaries given above with those of the principal summary, or grand summary of all funds, it will be found that the sum of the grand totals of the former exceeds the grand total of the latter by $826,000. The difference represents the interfund or transfer transactions eliminated from the principal summary. Of these transactions, $110,000 were service and interest transfers included in the fund summaries of revenues balanced by transfer payments as follows: $33,000 in the fund statements of expenses, $2,000 in the fund statements of outlays, and $75,000 in the fund statements of interest. The other transfers were those here called "general," which amounted to $716,000.

The total of the revenues and premiums on bond sales of the principal summary exceeded the total of expenses and interest by $3,132,500. Such an excess measures the increase in the proprietary interests of the city, only when the city has included in its appropriations those required to make good the depreciation of all municipal properties due to wear, waste, obsolescence, and loss. Very few American cities, however, whether keeping their accounts on the basis of accrued revenues and expenditures, or on that of cash receipts and payments, make such appropriations. If, therefore, a city preparing its budget summaries upon the lines presented above, or on any other, wishes to exhibit the increases or decreases of municipal proprietary interests as is done by private enterprises, it must make adequate appropriations for depreciation, or supplement those summaries with others similar to those presented on pages 53 and 54. This procedure is especially necessary in the case of the average city which prepares no budget summary other than that of ordinary revenues and revenue expenditures.

Of the $3,132,500 of excess of current revenues and premiums on bond sales over expenses and interest shown in the foregoing summary, $1,427,000 were expended for outlays—$862,000 from ordinary revenues and $565,000 from special assessments; $885,000 were expended for the amortization or payment of debts—$685,000 from ordinary revenues, $2,500 from premiums on bond sales, and $197,500 from special assessments; $355,000 were expended for adding to the assets of special funds—$320,000 from ordinary revenues and $35,000 from premiums on bond sales appropriated for such fund purposes; $215,000 were added to the unexpended revenue appropriations or budget reserves, as they are referred to in the summary; and $252,500 were added to the unappropriated resources, or budget surplus. In the foregoing statement recognition is taken of the duplication of $2,000 in the fund outlay statements to which attention has been called in a preceding paragraph.

The word "surplus," which is used in the foregoing summary and text as a designation of the revenues which have not been appropriated and which are at the time of preparing the summary available for appropriation, is used in strict conformity with its use in private accounting. It is the "excess that remains above what is used or needed." In the case of private enterprises it is the excess of net income after the dividends have been apportioned to stockholders, and in the present case it is the excess after all municipal authorizations of the appropriation acts or budgets have been made. It should be carefully differentiated from the excess of revenues over expenses and interest, with or without allowance for depreciation.

The foregoing budget summaries include an increase in budget reserves, or the unexpended budget authorizations, of $400,000, in addition to those mentioned above as resulting from the revenue transactions of the year. These reserves represent the increases during the year in the unexpended balances of outlay appropriations to be financed from the proceeds of the issue of funded debt loans. In like manner the outlays as shown in summary C, as met or to be met from special assessments, amount to $245,000 more than the aggregate expenditures stated above as met from current special assessment revenues. The difference between the two amounts represents expenditures met from receipts obtained from the issue of special assessment certificates.

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Summaries of municipal revenues, expenses, and interest.—A summary of revenues, expenses, and interest of the city as a corporation or business unit does not have the same significance as that of a private enterprise, although an excess of revenues over expenses and interest in the one case as in the other measures the current increase in proprietary interests. This excess in the case of municipalities is, however, never "income" or "profit," as it is in the case of a private corporation or of a municipally conducted public service enterprise. It is the excess of current revenues that has been exacted or otherwise provided for meeting the cost of acquiring or constructing permanent properties or public improvements, purchasing investments or reducing indebtedness, but is not something *earned* for the proprietors of the business, as is private income or profit, but like the stock assessments of private enterprises, is something *exacted or otherwise secured from them.* This excess is exacted to add to municipal proprietary interests, while the revenues used to meet expenses and interest are exacted to meet the cost of the community services performed.

A contra-excess, in other words, an excess of expenses and interest over revenues, demonstrates that the cost of all permanent properties and public improvements for the current year, and an amount of current expenses equal to the given excess, are thrown upon the future to be met by future taxes and other revenues. Such an excess is not a "loss," as in the case of a private enterprise, but is the amount of decrease in the proprietary interests of the city that has taken place during the year as the result of the failure of the municipal government to exact sufficient revenues to meet current expenses and interest.

The excess of municipal revenues over municipal expenses and interest, such as has been referred to above, is designated by some accountants and city officials as "surplus," "current surplus," or "current revenue surplus." This use of the word has, without doubt, arisen from a failure to differentiate the two classes of summaries of the outcome or results of municipal business to which attention has already been called. The word itself is a proper designation of the accounting or administrative excess of revenues over budget expenditures, to which attention has been called on page 50, but is not such a designation of the additions made to the municipal proprietary interests. The use of the word "surplus" as a designation of such addition can not, therefore, fail to give rise to incorrect judgments relating to municipal financial conditions. Further, when this incorrect use of the word is associated with its employment as the designation of the municipal budget excess, public accounts and reports are made instruments for concealing rather than disclosing the outcome of municipal financial business. For this reason it is better to speak of the excess of revenues over expenses and interest, or the reverse, by some descriptive term that sets forth its true character as an addition to, or reduction in, the interests of the city as a proprietor in its assets, properties, and public improvements.

Summaries of net municipal receipts and expenditures on capital account.—Summaries of municipal revenues, expenses, and interest, such as have been described above, are not statements of the outcome of all the business of municipalities any more than its income statement is a complete summary of all the business transactions of a great railroad or manufacturing company, since a city, like those corporations, is engaged in annually expending vast sums for increasing the properties and public improvements required for conducting its business. Municipal summaries of revenues, expenses, and interest should, therefore, be supplemented, as are the income statements of large private enterprises, by statements of the annual increases and decreases in assets, properties, public improvements, budget surplus, liabilities, and proprietary interests. Those increases or decreases are the net receipts and net expenditures on municipal capital account.

Commercial summaries of the outcome of municipal business.—The following are two *pro forma* commercial summaries of the outcome of municipal business, or summaries such as have been described above, showing the economic results of the current financial transactions. The first is a summary of the revenues, expenses, and interest of an average American city having from 300,000 to 500,000 inhabitants in which substantially one-fourth of the annual revenues is available for purposes other than meeting current expenses and interest. The second is a statement of the increases and decreases in the municipal assets, properties, public improvements, budget surplus, liabilities, and proprietary interests expressed in terms of net current municipal receipts and expenditures on capital account.

Summaries such as the following, like corresponding statements of private enterprises, to have any significance or administrative value must be accurate and complete, and the accounting on which they are based must be of such a character as to provide data for preparing the same promptly at the close of the fiscal periods to which they relate.

To be complete and accurate, the revenues shown in summary A should include the general property tax and the special assessments levied for and other revenues credited to the period to which the summaries relate, other than amounts of such revenues abated or canceled, or that probably will be abated or canceled for any reason, and all amounts returned or that will probably be returned by reason of error or otherwise. They should also include all amounts that during the year were (1) added to the book value assigned at the beginning of the year to the revenue assets of that time, and (2) all amounts deducted from municipal liabilities as stated in the

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ledger at the beginning of the year. The expenses as stated in the same summary should include all current costs for collecting revenue and all losses by defalcation, bank failures, and kindred causes, and the depreciation in the value of permanent properties and equipment by waste, wear, and obsolescence, other than amounts of such expenses which have been returned or are to be returned by reason of error or otherwise. They should also include all amounts that during the year were (1) deducted from the book value assigned at the beginning of the year to the assets, or (2) that were added to the municipal liabilities as stated in the ledger at the beginning of the year. In like manner the interest as stated in the summary should include all accruing costs for the use of credit capital other than the amounts of such costs that have been previously received and have been or are to be returned. Further, for summaries such as the foregoing, all revenues received by or credited to one departmental fund which have been paid by or debited to another, as expense or interest, should be eliminated, so that the amounts given are in all cases net. Only by a strict observance of the foregoing accounting rules can a given summary be used in making comparisons with similar summaries of other cities. (See text on page 32 relating to ledger adjustments.

CITY OF A. B.

COMMERCIAL SUMMARIES OF FINANCIAL TRANSACTIONS FOR THE FISCAL YEAR ENDING DECEMBER 31, 1912.

A. SUMMARY OF NET REVENUES, EXPENSES, AND INTEREST.

Expenses other than depreciation	$8,100,000	Revenues	$11,960,000
Depreciation	1,750,000	Premiums on bond sales	40,000
Total expenses	9,850,000		
Interest	1,200,000		
Balance to capital account	950,000		
Grand total	12,000,000	Grand total	12,000,000

B. SUMMARY OF NET CURRENT RECEIPTS AND EXPENDITURES ON CAPITAL ACCOUNT.

Balances from revenue, expense, and interest accounts	$950,000	Gross outlays (expenditures for properties and public improvements)	$5,100,000
Decrease in budget surplus	600,000	Less depreciation	1,750,000
Net receipts, other than premiums, from issue of funded debt obligations	2,300,000	Net outlays	3,350,000
		Expenditures to increase sinking fund assets	400,000
		Expenditures to increase assets of public trust funds for municipal uses	50,000
		Expenditures to increase assets of other reserve funds	50,000
Grand total	3,850,000	Grand total	3,850,000

Summaries, such as those given above, should be accompanied with supplementary summaries of two different kinds, one by administrative funds arranged on substantially the same lines as the foregoing, and the other presented in greater detail. The latter should, with other information, exhibit the amounts of the principal classes of revenue, the classes of debt on which interest is paid, and the principal objects of expense. The revenues and expenses of public service enterprises should be given separately from other revenues, and from the expenses of the general departments. The supplementary summaries should include all revenues received by or credited to one departmental fund which had been paid by or debited to another as expense or interest. The differences between the totals for those supplementary summaries that result from the different methods of treating inter-fund or interdepartmental transactions should be explained in a statement or note reconciling the two classes of summaries.

A careful comparison of summaries of revenues, expenses, and interest, and of municipal receipts and expenditures on capital account with the budget summaries on pages 51 and 52 discloses the great accounting and economic differences between a municipal budget surplus and an increase in the municipal proprietary interests of cities. It also demonstrates the need of an accounting terminology that will enable city officials and private accountants to avoid the confusion and inaccuracy of statements that follow the use of a single word as the common designation of such dissimilar accounting balances as those found in the two classes of summaries.

Summaries of municipal receipts and payments.—Under the foregoing title consideration is first given to summaries of the results or outcome of municipal business as the same are embodied in the statistics of this report. For reasons stated in the preceding pages, which arise from the general use on the part of American cities of accounts with receipts and payments of cash, rather than with accrued revenues and expenditures, those summaries are, with modifications previously explained, summaries of municipal receipts and payments. The summary and comparisons based thereon, which follow, set forth a concrete and analyzed statement of the receipts and payments for the fiscal year 1912 of the average of the nine cities covered by this report, each of which in that year had from 300,000 to 500,000 inhabitants. Similar summaries provided in local reports should present in parallel columns the receipts, payments, and balances of the current and preceding years, and the increases and decreases in the amounts of the several classes of receipts, payments, and balances.

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CITY OF A. B.

SUMMARY OF RECEIPTS AND PAYMENTS FOR THE FISCAL YEAR ENDING DECEMBER 31, 1912.

RECEIPTS.		PAYMENTS.		
From revenues	$11,900,081	For governmental costs:		
Service and interest transfers	248,621	Expenses	$8,040,375	
Net revenue receipts	$11,651,460	Service transfers	26,817	
From transactions creating debts	8,048,919	Net payments for expenses		$8,013,558
From sales of investments	360,000	Interest	1,201,743	
From sales of supplies	16,827	Interest transfers	114,361	
Total net receipts for governmental purposes	20,077,206	Net payments for interest		1,087,382
Service and interest transfer receipts	248,621	Outlays	5,050,757	
General transfer receipts	5,958,006	Service transfers	107,443	
Other counterbalancing receipts	246,361	Net payments for outlays		4,943,314
Cash balances at beginning of year	5,283,809	Net payments for governmental costs		14,044,254
		For amortization of debts		4,963,209
		For purchase of investments		700,000
		For purchase of supplies		37,472
		Total net payments for governmental purposes		19,744,935
		Service and interest transfer payments		248,621
		General transfer payments		5,958,006
		Other counterbalancing payments		246,361
		Cash balances at close of year		5,616,080
Total receipts and balances	31,814,003	Total payments and balances		31,814,003

Excess of revenue receipts over payments for expenses and interest	$2,550,520
Excess of governmental cost payments over revenue receipts	2,392,794
Increase in value of investments	340,000
Increase in value of supplies	20,645
Increase in indebtedness	3,085,710
Increase of cash on hand	332,271

A summary such as the foregoing, if included in city reports, should be accompanied by detailed exhibits stating the receipts and payments of the various city funds classified as shown in the summary, substantially as has been done in the case of budget summaries on pages 51 and 52. It should also be accompanied with other exhibits showing subclasses of receipts and payments summarized above for the average of nine cities, and given in detail for this group of cities and for each of the cities in Tables 4 to 21 of this report. In exhibits of the class last mentioned, receipts and payments should, however, be given with more detailed classifications and subclassifications than are possible of presentation in statistics such as those of this report.

The foregoing summary shows that the average revenue receipts for the nine cities covered by the statement exceeded the average of their payments for expenses and interest by $2,550,520. It also shows that the average receipts of the same cities as the result of transactions which increased their indebtedness, in excess of their payments for amortization or reduction of debts was $3,085,710, and these receipts from this net increase of indebtedness were expended for increasiug the value of their properties, public improvements, investments, and supplies, or were added to the amount of cash on hand. From an economic or accounting standpoint these figures with the other figures of the summary demonstrate that the cities are incurring indebtedness to meet the costs of some of their new properties and public improvements, and to accumulate assets in special funds and cash in the general treasury. The exact uses of cash receipts from revenue and from borrowings of various kinds can, however, only be shown by budget summaries of cash transactions, substantially as has been shown for the case of accrued revenues and accrued expenditures in the summary on pages 51 and 52.

If a city having accounts on the basis of cash receipts and payments, either holds its books open for some days after the close of the fiscal year to audit the accrued claims for services and materials, or secures the presentation and audit of all such claims before the close of the year, its summary of cash payments would be such as that contained in the census reports. It would be practically identical with the summary of the expenditures of a city with accounts on the basis of accrued revenues and accrued expenditures, which does not include depreciation among its expenses.

An accurate statement of municipal revenue receipts will seldom be identical with that of municipal revenues in the case of any city. The significance of the difference will depend, in the case of any individual city, upon the time for levying the general property tax for a given fiscal year. In the case of cities such as those of the state of Ohio, to which attention has been called on page 33, in which this tax for a given fiscal year is levied and a considerable part collected before the beginning of the year, the statement of revenues accrued, if substituted for that of revenue receipts, will give slightly greater accuracy to all summaries of municipal transactions. It is quite otherwise with cities such as Chicago, Ill., referred to on the same page, for which no part of the general property tax levied for a given fiscal

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year is ever collected until some months after the close of the year. For such cities statements of accrued revenues will almost always be less accurate and comparable than those of revenue receipts.

The foregoing statements with reference to the relative value and importance of municipal summaries of revenues, expenses, and interest, and those of revenue receipts and payments for expenses and interest, are predicated upon the supposition that the two classes of summaries are compiled with equal accuracy and completeness. At the present time, however, the greater number of summaries of accrued revenues, expenses, and interest, that are presented by American cities in their published reports, are more or less defective, and thus misleading, because they overstate the amount to be realized from taxes levied but uncollected, and by reason of the fact that they contain no scientifically prepared statement of current depreciation. The factors of error which result from these defects are greater than the difference between the revenues collected and the true accruals of an average city for an average year, or that between the average warrant expenditures and the accrued expenditures of the same city. This is the case even in such cities as those of Ohio, and is especially the case in such cities as Chicago, Ill., to which attention has been called above. Hence, though governmental summaries of accrued revenues and expenditures form theoretically a better measure of the results or outcome of municipal transactions than summaries of cash receipts and warrant expenditures, their general adoption and use will ultimately depend more upon the development of plans and methods for preparing correct estimates of the amounts to be realized from uncollected revenues and of the amount of depreciation that has taken place in property values than upon their theoretical superiority.

The summary of cash receipts and payments given above for the average of the nine cities having from 300,000 to 500,000 inhabitants each shows the excess of governmental cost payments over revenue receipts. Table 4 gives similar information relating to every city covered by this report. The excess referred to measures for all but 49 cities the extent to which the cities, for purposes of convenience or for reasons of public policy, have incurred governmental costs in excess of collections from, or levies upon, their taxpayers. The excess of revenue receipts over governmental cost payments, which is shown in Table 4 for 49 cities, measures the extent to which revenues have been exacted or otherwise obtained in excess of the current expenditures for governmental costs, and is available for increasing the cash on hand, for purchasing investments, or for reducing indebtedness.

Summaries of municipal budget receipts and payments.—Summaries of budget transactions by a city whose accounts are on the basis of receipts and payments of cash, rather than on that of accrued revenues and expenditures, differ from similar summaries of cities with accounts on the basis of accrued revenues and expenditures only in the following respects: Where the summaries of the cities of the class last mentioned, such as those given on pages 51 and 52, have the words "revenues," "ordinary revenues," and "special assessments," the summaries of the cities with accounts on the basis of cash receipts and payments should have the words "receipts from revenues," "receipts from ordinary revenues," and "receipts from special assessments;" and in turn, where the preceding summaries have the words "expenses," "interest," and "outlays," the others should have the words "payments for expenses," "payments for interest," and "payments for outlays." The budget surplus in the case of the city with cash accounts always represents unappropriated cash balances, and the current additions to such surplus represent increases in the amount of such unappropriated cash, while in the case of the other cities the budget surplus represents the unappropriated and unincumbered current resources and the additions to the same during the year.

As the basis of preparing estimates of revenues and fixing the tax levies for a given year, budget summaries of accrued revenues and expenditures must be practically converted into cash summaries, or interpretations must be placed upon them on the basis of cash receipts and payments, or the summaries will be of but small administrative assistance in the preparation of the financial programs of the ensuing year. For this reason, even though accounts on the basis of accrued revenues and expenditures may be introduced in the future, that introduction will not wholly do away with the administrative value of summaries of budget receipts and payments.

Summaries of municipal budget payments, by funds and objects.—On pages 51 and 54 attention has been called to the desirability of accompanying condensed budget summaries of revenues, expenses, and interest, and summaries of receipts and payments, with supplementary statements in greater detail, as by funds for both receipts and expenditures, and in the case of expenditures by governmental functions and by object of expenditure or payment. The comptroller of the city of New York has in the past two years introduced into his published monthly reports fund summaries of municipal payments, which are further classified by the objects described in the budget. The following statement presents for the year ended December 31, 1913, a summary of the total voucher registration of all funds, for which the local report furnishes details as well as gives the grand totals which are shown on page 57.

The items marked by an asterisk in the following statement should be analyzed and presented in greater detail and with headings that are applicable to all cities, and not merely to the city preparing the report. The imperfection in the statement here noted is the result of an imperfect way of preparing the budget and making appropriations rather than of the comptroller's method of making the report.

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Budget expenditures:	
Pay rolls	$101,369,112.43
Contracts	83,098,550.38
Open-market orders	5,588,049.12
Interest on city debt	44,821,062.46
Redemption of city debt	444,459,955.22
Amortization installments to sinking funds	8,725,597.17
Jurors' fees	637,069.75
Charitable institutions	4,692,129.65
Pension funds	2,874,031.90
State taxes	7,947,031.96
To provide for deficiencies in revenue due to uncollectible taxes	2,300,000.00
Rents	1,115,671.02
Sundry educational expenditures	*2,981,934.21
Judgments and claims	*1,146,061.10
Acquisition of property for dock improvement, rapid transit, new courthouse, and other municipal purposes	*28,269,668.24
Refunds of taxes, assessments, and water rents	497,506.03
Sundry expenditures by board of water-supply for new water system, etc	*3,805,720.84
Various departmental expenditures	*2,440,440.23
Surplus water revenue paid into sinking fund	1,439,167.89
Total expenditure and outlay registration	748,208,759.60

Income statements of municipally conducted public service enterprises.—The accounting principles embodied in the preparation of an income statement for a private enterprise set forth on pages 49 and 50 should be employed by cities in the preparation of income statements of all their municipally conducted public service enterprises, such as water-supply systems. Such a statement, arranged on lines such as those employed by the Baltimore & Ohio Railroad in the preparation of its annual income statement, is here presented.

CITY OF A. B.

INCOME STATEMENT OF THE WATER-SUPPLY SYSTEM FOR THE FISCAL YEAR ENDING DECEMBER 31, 1912.

Water service revenue or earnings:		
From water services for public	$5,500,000	
From water services for city	50,000	
		$5,550,000
Water service expenses:		
General expenses, or overhead charges	25,000	
Operating expenses	2,000,000	
Maintenance expenses, including repairs, replacement, and depreciation	1,500,000	
		3,525,000
Water service income or net earnings		2,025,000
Revenues of incidental operating properties and enterprises and special funds [1]	600,000	
Expenses of incidental operating properties and enterprises and special funds [1]	460,000	
Income or net earnings of incidental operating properties and enterprises and special funds		140,000
Total income or net earnings of enterprise		2,165,000
Interest on debt obligations of enterprise		400,000
Net income of enterprise		1,765,000
Disposition of net income:		
Four per cent of the amount of municipal proprietary interests of the city in the enterprise		1,400,000
Current surplus or profit [2]		365,000
Proprietary interests of city in the enterprise at beginning of year [3]		35,000,000
Net income of enterprise for year		1,765,000
Proprietary interests of city in the enterprise at close of year [3]		36,765,000

[1] The incidental operating properties and enterprises of the system include its general shops, stables, and teams, and its business of installing meters, and doing plumbing work for compensation, and performing kindred services. The special funds of the enterprise include its sinking, depreciation, and similar funds.

[2] Of the current surplus, $50,000, representing the increase during the year on the assets of sinking and depreciation funds, was added to "reserves," and the remainder, $315,000, was added to the unreserved accumulated surplus, as was also the $1,400,000 earnings of the municipal proprietary interests at the beginning of the year.

[3] No statement is made of accumulated surplus or profit, as no data with reference to the same are now available on the part of any city.

In the foregoing income statement of a typical municipally operated water-supply system a deduction from net income is made equal to 4 per cent of the amount of the municipal proprietary interests in the enterprise at the beginning of the year. Such a deduction corresponds to the dividends paid to the stockholders of a private enterprise. This is made on the basis of the average rate paid by American cities at the present time for the use of credit capital. In the case of a city paying a higher or lower rate of interest the computation should reflect the actual average rate paid by the city. Without making this deduction, the income statement of current surplus or profit of a municipally operated water-supply system is not comparable with that of a privately owned system. (For a more complete statement with reference to accounting for public service enterprises and the preparation of income statements or other summaries of revenues, expenses, and interest, the reader is referred to a pamphlet published by the Bureau of the Census entitled "Uniform accounts for systems of water supply.")

Comptrollers' auditing summaries.—The comptroller of the city of New York, N. Y., presents in the monthly reports of the financial operations of that city a statement by funds of the registration and auditing of vouchers or claims against the city, and the action of the department with reference to those claims, showing separately the auditing deductions from the face of those claims as presented, and the cancellation of claims, the liquidation of claims by the issue and registration of warrants in satisfaction of the claims, and the amount of unaudited claims remaining at the close of the period covered by the statement. Statements are presented showing the action of the department with reference to the vouchers presented for each month, and for the whole or that portion of the year that has elapsed at the date for which the statement was prepared. The following is a condensed reproduction of the statement contained in the report for the year ended December 31, 1913. It omits the details by accounts or other classification and gives only the totals of the five funds covered by the printed report:

Unaudited vouchers January 1, 1913	$6,176,446.18	
Vouchers registered from January 1 to December 31, 1913	752,175,844.10	
		$758,352,290.28
Auditing deductions from and cancellation of claims by department of finance	3,967,084.50	
Vouchers liquidated by issue of warrants	751,475,821.06	
		755,442,905.56
Balance unaudited vouchers December 31, 1913		2,909,384.72

The foregoing summary presents a very important fact concerning the administration of the comptroller's office that is too frequently omitted from accounts as well as reports of city auditing or comptrolling offices. It is the fact that, by careful attention to the duties of his office, the comptroller has eliminated in twelve months a total of $3,967,084.50 of illegitimate or exaggerated claims which constituted an aggregate of over 0.5 per cent of the claims approved during the same period and liquidated by the issue of warrants.

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These statements presented month by month show the amounts of the claims that were unaudited at the close of the several months, and thus indicate a measure of the promptness with which the claims of creditors of the municipality are acted upon.

Balance sheets in private business.—The term "balance sheet" is quite generally used by accountants in private business as a designation of the statement compiled from the books of a solvent concern which have been kept by double entry, showing on the one side the assets and on the other the liabilities and proprietary interests of the concern at a particular moment of time. As stated by Lisle in his "Accounting in Theory and Practice:" "It is prepared for the purpose of showing the financial condition of the concern at a particular moment of time, and should be so classified and arranged as to give the clearest and fullest idea of the financial condition of the concern." In arranging the balance sheet all nominal assets and liabilities should either be shown separately in a supplemental statement, or, if given in the balance sheet proper, should be so designated that their character will be readily perceived. Offsets to assets shown by credit balances in proprietary interest accounts should be shown on the balance sheet on the side of assets as deductions from the value of the assets to which they relate and not given as "reserves" or otherwise on the side of proprietary interests and liabilities.

In arranging balance sheets accountants of the United States, Scotland, and continental Europe place the assets on the left-hand side and the liabilities and proprietary interests on the right-hand, while the English accountants place the assets on the right-hand side of the sheet. When comparative balance sheets are prepared showing the condition of the business at the close of two or more fiscal periods, they are generally arranged with the liabilities and proprietary interests below the assets and not as described. The same form is also quite commonly employed in presenting the balance sheets of a number of funds of a given enterprise or government as is done on pages 51 and 52 of this report.

A special form balance sheet, known as "the double account form," is used by many corporations, such as railways, in presenting a statement of their financial condition. This form is prescribed in Great Britain for companies, such as railways, formed to undertake public works under sanction of acts of Parliament. Its distinct characteristic is that since the money authorized to be spent is provided for a specific purpose, such as the construction of a railway, the fixed assets and the fixed liabilities and proprietary interests are separated from the current assets and current liabilities and current proprietary interests of the concern, the fixed assets, liabilities, and capital stock being kept in an account and shown in a statement called "receipts and expenditures on capital account," and the other assets, liabilities, and proprietary interests forming the "general balance sheet" of the concern. An excess of the so-called capital receipts over the amount expended for the fixed assets shows the amount of those receipts which have not been applied to the specific purpose for which they were secured but are still available for such use, while any excess of expenditures for fixed assets over capital receipts measures the floating debt of the so-called capital account. The balance of the capital account is carried to the general balance sheet and represents either the indebtedness of capital to revenue or that of revenue to capital. Several modifications of the double account form of balance sheet are employed by municipalities, of which mention is made in later paragraphs.

Municipal balance sheets.—Owing to the fact that hitherto the Bureau of the Census has been unable, as previously noted, to secure any trustworthy statistics of the value of all municipal assets, properties, and public improvements, it makes no attempt to present complete balance-sheet summaries for the cities covered by this report. The fullest possible statements of the value of actual assets other than uncollected taxes and special assessments, and of the properties, public improvements, and investments of the cities, and of their actual liabilities are presented, however, but no comparative statement of assets, properties, public improvements, liabilities, and proprietary interests for all cities will be prepared by the Bureau of the Census until such time as reliable data can be obtained for at least a majority of the cities concerned.

At the present time a number of cities annually prepare what they call balance sheets, some of which are more or less complete statements of assets, liabilities, and proprietary interests. Some of these are arranged in a single division, and others in two or more divisions. Of the latter class of balance sheets some embody a few of the characteristics of the double-form balance sheet of corporations referred to above, and still others present separate exhibits of the condition of the various administrative funds or accounts of the city. The designation *municipal balance sheet* or *consolidated municipal balance sheet* is used in this report only in referring to a complete statement of the financial condition of the municipality showing its assets, liabilities, and proprietary interests as is done in the balance sheet of private corporations. Other statements of municipal financial condition are given other descriptive designations, some of which are set forth in the paragraphs which follow.

Municipal current, fund, or budget balance sheets.—Of the various statements of financial condition in balance-sheet form that are being used by American cities, none are of greater administrative value or popular interest than statements of the current assets and current and floating liabilities, appropriation reserves, and surplus of the various current or budget funds of a city, constituting what is here called a municipal current, fund, or budget balance sheet, cor-

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responding somewhat in their aggregate to that division of the commercial double-form balance sheet to which most accountants give the designation "general balance sheet." The summary for all current funds differs, however, from the sheet referred to because all the revenue accumulations or proprietary interests of a city are derived from its current transactions, and the municipal current balance sheet must be closed into the general balance sheet instead of the reverse, as in the case of the double-form private balance sheet.

In a properly prepared municipal current or fund balance sheet, such as is here described, there should be shown on the liability side or in the liability section a detailed statement of the city's current debts, including those which arise from contracts and private trusts, and public trusts for nonmunicipal uses, so arranged as to exhibit (1) the outstanding warrants, judgments, and other due and demand debt liabilities to be met from general revenues; (2) fiduciary debts that constitute due and demand liabilities to be met from the assets received when the liabilities were created or assumed; (3) claims awaiting audit that will probably become due and demand liabilities within the next few days; and (4) other current and floating debts arranged in the order in which they become due with reference to the assets from which they are to be paid.

On the same side or same general section should be shown after the liabilities a detailed exhibit of the proprietary interests, or the excess of current assets over the current liabilities. This should be so arranged as to show the reserves for meeting current appropriations (1) for expenses and interest, and (2) for outlays—both classes of reserves being so subdivided as to state these reserves on account of (*a*) contracts, (*b*) market orders, and (*c*) unincumbered appropriations.

The assets should be given in detail on the left-hand side of the summary or in a section for assets and arranged in an order that corresponds in a general way with the order of the liabilities, and one which will most readily show the relations of the various classes of liabilities and reserves and the assets available or provided for meeting the same. For a city in which the assets are less than the liabilities and reserves there will be a balancing account on the left-hand side of the balance sheet, or in the section for assets, showing the excess of the liabilities and reserves over the assets, which is here referred to as a *current budget deficit.* The current budget surplus of such a sheet shows, if correct in its statement of assets, liabilities, and reserves, the amount of unappropriated resources, or resources that are available for future appropriations; and the current budget deficit, if one exists, shows the current liabilities accrued and expenditures which are authorized in excess of the assets provided for meeting them.

The following is a summary current, fund, or budget balance sheet for an average municipality having from 300,000 to 500,000 inhabitants. The summary is presented in four sections or divisions, one each for the general fund, special assessment funds, bond funds, or funds derived from ordinary revenue, special assessments, and the proceeds of long-term bond issues other than special assessment certificates. The totals for these three funds are shown in a fourth division of the table, but not one of the divisions of the summary includes any assets, liabilities, or reserves of sinking funds or public trust funds for municipal uses, which are properly included in the general balance sheet to which attention is called in a later paragraph.

CITY OF A. B.

SUMMARY CURRENT BALANCE SHEET AS OF JANUARY 1, 1913.

	All funds.	General funds.	Special assessment funds.	Bond funds.
ASSETS.				
Cash	$5,000,000	$1,700,000	$400,000	$2,900,000
Revenues accrued but not collected (estimated)	[1] 3,000,000	[1] 2,900,000	100,000	.....
Revenues authorized but not accrued (estimated)	[1] 13,000,000	12,000,000	[1] 1,000,000	.....
Other accounts and bills receivable	250,000	250,000	.....	.....
Nominal and contingent assets:				
Bonds authorized but not issued	3,600,000	.....	100,000	3,500,000
Due from other city funds	210,000	.....	10,000	200,000
Revenues and accounts receivable in suspense	500,000	500,000	.....	.....
Total assets	25,560,000	17,350,000	1,610,000	6,600,000
LIABILITIES.				
Due and demand:				
Warrants (or audits)	400,000	250,000	50,000	100,000
Unaudited vouchers	850,000	725,000	75,000	50,000
Trust and agency liabilities	525,000	525,000	.....	.....
Other due and demand liabilities	100,000	100,000	.....	.....
Revenue bonds and certificates of current indebtedness	1,550,000	850,000	700,000	.....
Nominal and contingent assets:				
Bonds authorized but not issued	3,600,000	.....	100,000	3,500,000
Due to other city funds	210,000	210,000	.....	.....
Revenues and accounts receivable in suspense	500,000	500,000	.....	.....
Total liabilities	7,735,000	3,160,000	925,000	3,650,000
Excess of assets over liabilities	17,825,000	14,190,000	685,000	2,950,000
Budget reserves for expenses and interest:				
On contracts	125,000	100,000	25,000	.....
On market orders	400,000	400,000	.....	.....
Unincumbered appropriations for expenses and interest	8,000,000	8,000,000	.....	.....
Total budget reserves for expenses and interest	8,525,000	8,500,000	25,000	.....
Excess of current assets over liabilities and budget reserves for expenses and interest [2]	9,300,000	5,690,000	660,000	2,950,000
Budget reserves for outlays:				
On contracts	3,175,000	100,000	575,000	2,500,000
On market orders	415,000	100,000	75,000	240,000
Unincumbered appropriations for outlays	2,680,000	2,460,000	10,000	210,000
Total budget reserves for outlays	6,270,000	2,660,000	660,000	2,950,000
Excess of assets over liabilities and all budget reserves (budget surplus)	3,030,000	3,030,000	.....	.....

[1] Total revenues booked, less offsets for abatements and cancellations.
[2] Balance carried to balance sheet for receipts and expenditures on capital account.

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The budget surplus or excess of current assets over current liabilities and current appropriations or budget reserves shown in the foregoing summary is the amount of unappropriated resources of the city, or the amount of these resources that is available for future appropriation. The amount of this surplus as stated in the summary differs but little from that of the uncollected revenues of previous years. It should always be as large as, if not larger than, the amount of such assets or the city will be obliged from time to time to make undue use of public credit to finance the costs of the common services to be rendered by it. This surplus is to be carefully differentiated from the proprietary interests of the city in the current assets as has been previously mentioned. In the present case, as in practically all other cases, the budget surplus constitutes but a small part of the municipal proprietary interests or excess of assets over liabilities.

The foregoing balance sheet shows an excess of cash over due and demand liabilities of $3,125,000. This excess cash is largely that which has been obtained from the issue of long-term bonds to finance new properties and public improvements. This large excess is required in the case of many cities which are compelled to sell bonds before any contracts are awarded for the construction or acquisition of properties and public improvements to be financed by long-term bond issues. The city of New York has demonstrated the economy and wisdom of a procedure under which bonds are sold only as the money derived from their sale is needed for paying for properties and public improvements. This procedure avoids useless interest payments while awaiting the completion of costly municipal properties and public improvements. The budget reserves on account of operating costs and losses, including expenses and interest, are stated separately from reserves for outlays—or cost of permanent properties and public improvements. The excess of current assets over current liabilities and these reserves for operating costs measure the credit to the capital account after meeting the obligations of the municipality that have been authorized for the current year.

Municipal general balance sheets.—The term "municipal general balance sheets" is here applied to a balance sheet that corresponds in its leading characteristics to the section of a double account balance sheet of a private enterprise which is generally referred to as a "summary of receipts and expenditures on capital account." It is a balance sheet which shows on the left-hand side, or in the asset section, (1) the excess of current assets over current liabilities and reserves for expenses and interest, if such there be, shown on the current balance sheet; (2) the assets of sinking funds accumulated for the amortization of fixed debt; (3) the assets of public trust funds for municipal and nonmunicipal uses; (4) the assets of other funds with permanent investments; and (5) real and other property held for investment purposes but not constituting assets of funds. On the same side of the balance sheet are shown the value of the property and public improvements of the municipality.

On the right-hand side, or in the liability section, of the same sheet or statement there is included under the general title "Liabilities" (1) the excess of current liabilities and reserves for expenses and interest over current assets, if such there be, shown on the current balance sheet; and (2) the fixed debts of the municipality. On the same side or in the same general section of the sheet are given under the heading "Proprietary interests" (1) the budget reserves of the municipality for outlays given in detail on the current balance sheet; (2) the reserves by reason of sinking fund provisions; (3) the municipal reserves for the contingencies of fire losses, depreciation, and kindred purposes; (4) the municipal reserves by reason of public trust funds for municipal uses; (5) the proprietary reserves created by the acceptance of donations for municipal library buildings and for similar purposes; and (6) the free or unreserved proprietary interests of the municipality, or the excess of the value of the assets, properties, and public improvements over the liabilities and reserves of the municipality. In stating the reserves on account of public trusts, they should not only be segregated so as to show the reserves for each class of trusts, but also to show the reservation by reason of the assets for public trust funds, and those which are represented by the value of the properties which have been received by donation for specified purposes. In presenting a statement of the reserves for contingencies care should be taken to eliminate all offsets to assets such as those which are sometimes called "reserves," including so-called reserves for depreciation and reserves for losses already suffered but not adjusted. These offsets expressed by estimates should be shown, as previously stated, on the side of assets and property as deductions from the reported book value of such assets and properties.

The following is a summary or consolidated general municipal balance sheet for an average municipality having from 300,000 to 500,000 inhabitants. The amount of the net current assets as given in this balance sheet is the excess of current assets over current liabilities and reserves for expenses and interest, as shown in the preceding current balance sheet. Such a balance sheet should be accompanied with supplementary statements in detail of all such funds as the sinking funds and public trust funds for municipal uses.

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CITY OF A. B.

SUMMARY GENERAL BALANCE SHEET AS OF JANUARY 1, 1913.

ASSETS.		PROPRIETARY INTERESTS.	
Excess of current assets over current liabilities and budget reserves for expenses and interest[1]	$9,300,000	Budget reserves for outlays	$6,270,000
Sinking fund assets	3,500,000	Sinking fund reserves	3,500,000
Investment fund assets	500,000	Self insurance reserves	400,000
Investment properties not belonging to funds	100,000	Depreciation reserves	1,000,000
Assets of public trust funds for municipal uses	600,000	Reserves for losses	100,000
Total assets	14,000,000	Public trust fund reserves	600,000
PROPERTIES AND PUBLIC IMPROVEMENTS.		Reserves for Carnegie Library buildings	1,000,000
Properties of public service enterprises	$16,000,000	Total reserves	12,870,000
Properties of municipal service enterprises	200,000	Unreserved proprietary interests[2]	44,330,000
Properties of general departments	26,000,000	Total proprietary interests	57,200,000
Total properties	42,200,000	FIXED LIABILITIES.	
Sewer and drainage systems	8,000,000	Funded debts	$32,000,000
Other public improvements	25,000,000	Total proprietary interests and fixed liabilities	89,200,000
Total assets, properties, and public improvements	89,200,000		

[1] Current assets not required for meeting current expenses, interest, and reserves therefor. [2] Balancing account.

General balance sheets such as the foregoing should be accompanied with detailed fund balance sheets for all special funds, such as the sinking funds and public trust funds, whose assets, liabilities, and reserves are included in it. Further, the sheet should be accompanied with detailed schedules of the properties and public improvements and municipal funded indebtedness whose aggregate values and amounts are summarized. The values of properties and public improvements given in the summary or general balance sheet should be *net*, by which is meant the value after all offsets for depreciation have been deducted. If the city keeps no depreciation account with each piece of property and each public improvement, but makes an estimate of the aggregate depreciation from the cost of these properties and public improvements, the amount of such estimated depreciation should be shown as an offset deduction from the value on the left-hand side of the sheet and not on the right-hand side under any such misapplied designation as "reserves for depreciation." The only amounts to be included on the right-hand side under the titles "Depreciation reserves" and "Reserves for losses" are amounts set aside for *future* depreciation and *future* losses—all accrued depreciation and losses being charged by estimates to offset accounts which are deducted in the balance sheet from the value shown on the left-hand side.

Municipal consolidated account balance sheets.—A limited number of American cities have in recent years introduced into their reports more or less complete balance-sheet statements arranged in two or more divisions, the same as are shown in the municipal current or fund balance sheet given on page 59, but with divisions that differ from those shown in the summary sheet referred to. The city of Philadelphia, which presents one of these sheets in its printed reports, includes in its first division, which is given under the heading "General account," items that correspond in their essential character with those which in the current balance sheet here shown are given under the heading "General fund," omitting, however, from that division the liabilities shown after the side heading "Trust and agency liabilities" and the cash held for meeting such liabilities. These assets and liabilities are shown in a separate division of the Philadelphia balance sheet under the heading "Special and trust accounts." All other assets, liabilities, and proprietary interests shown in the current and general balance sheets here presented are arranged in two divisions under the generic heading "Capital account." In one of these two divisions of the capital account are shown under the subheading "Permanent funds, properties, and improvements" the items included in the current balance sheet of this report under the headings "Special assessment funds" and "Bond funds," and all the items of the general balance sheet here presented, with the exception of those included on the lines "Sinking fund assets" and "Sinking fund reserves." The amounts thus included are presented separately in a subdivision of the capital account under the subtitle "Sinking funds."

This form of summary balance sheets has its special advantages for cities which make but a comparatively small use of special assessments, and which finance practically all their public properties and public improvements from long-term bond issues. For cities, however, which make large uses of special assessments and raise ordinary revenues and special assessments each year in excess of all expenses, interest, and outlays, as do a large number of American cities, it is of less administrative and popular value than are the *pro forma* sheets here presented.

Summaries of debt-incurring power.—Balance sheets such as the foregoing are not in the case of the larger American cities the only, or even the most important, summaries of municipal financial condition from an administrative point of view. All of these cities are administered subject to limitations with reference to their powers to borrow money or otherwise incur indebtedness. These limitations must be shown in the summaries of municipal financial conditions, the same as the limitations of the appropriation acts must be shown in the summaries of budget transactions. Such summaries of municipal financial condition are given a number of different designations by our

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American cities, such as "Summary of borrowing power," "Summary of the margin of borrowing," "Summary of the right to borrow," and "Summary of debt-incurring power." Preference is given here to the designation "Summary of debt-incurring power," since in most cities outside of New England the constitutional and statutory provisions under which summaries are prepared relate to the incurring of indebtedness, and not merely to the making of loans or the borrowing of money. In New York, N. Y., the debts which are to be considered in the preparation of such a summary include not alone the funded loans or corporation stock, but contracts and open-market orders for the construction of public works which aggregate at the present time not far from $147,000,000. In many other cities other classes of debt obligations must be included in any summary of debt-incurring power.

In like manner the word "power" is here recommended for use in connection with this summary rather than the words "capacity," "right," or "margin," which are employed by some cities. The reason for this preference is the fact that in the constitutions and statutes of our states, so far as they relate to municipalities, the authority granted to cities to borrow money and otherwise incur debt is listed among its "powers," but never as a part of the "capacity," and only incidentally as a "right" of the municipality.

The submitted *pro forma* summary that follows, which is based upon figures found in a recent report of the comptroller of New York, N. Y., uses the terms "inside the debt limit," "within the debt limit," and "outside the debt limit," as descriptions or limitations of the words "debts," "indebtedness," and "debt-incurring power." These descriptive words are used by many cities in their statements corresponding to the submitted form.

All summaries of municipal debt-incurring power such as the accompanying one should be followed by detailed schedules of the funded and other debts classified as inside and outside the debt limit. Further, the statement contained in the principal summary, as in all the supplementary schedules, should reflect the law relating to the subject which is applicable in the case of the individual city, which sometimes greatly differs from that of other cities.

CITY OF NEW YORK, N. Y.

DEBT-INCURRING POWER AS OF DECEMBER 31, 1913 (P. M.).

TOTAL DEBT-INCURRING POWER WITHIN THE DEBT LIMIT (10 per cent of assessed valuation of taxable real estate)			$800,664,786.00
DEBTS INCURRED:			
Total funded debts		$1,224,873,631.91	
Funded debts outside of the debt limit (debts exempted from the operation of the laws limiting public indebtedness):			
Water bonds and notes issued subsequent to Jan. 1, 1904, and county bonds	$183,877,030.11		
Rapid-transit bonds—Manhattan-Bronx and Brooklyn-Manhattan	47,482,725.18		
Dock bonds	69,943,053.55		
		301,302,808.84	
Funded debts within the debt limit		923,570,823.07	
Offsets to funded debts within the debt limit:			
Sinking fund cash and investments and budget appropriations provided for the redemption or amortization of funded debts		320,776,899.18	
Funded debts within the debt limit, less offsets		602,793,923.89	
Debts other than funded within the debt limit:			
Debts on account of land contracts, including interest to Dec. 31, 1913	$12,591,044.30		
Debts on account of other contracts:			
For rapid transit	$117,581,200.44		
For street improvements	7,552,524.53		
For other purposes	17,663,761.09		
	142,797,486.06		
Debts on account of open-market orders	159,591.51		
Total debts other than funded within the debt limit	155,548,121.87		
Offsets to debts other than funded:			
Cash balances available for meeting specified contract debts	9,051,009.38		
Debts other than funded within the debt limit, less offsets		146,497,112.49	
Net indebtedness or used debt-incurring power within the debt limit			749,291,036.38
UNUSED DEBT-INCURRING POWER WITHIN THE DEBT LIMIT			51,373,749.62
Voted for rapid transit		2,103,679.42	
Voted for docks and ferries		10,641,248.46	
Voted for other designated municipal purposes		22,049,187.73	
Unreserved amount available for any purpose for which the board of estimate and apportionment may determine		16,579,634.01	
			51,373,749.62

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DESCRIPTION OF GENERAL TABLES.

NUMBER AND CHARACTER OF GENERAL TABLES.

The statistics of this report relate to 194 incorporated cities and the incorporated town of West Hoboken, N. J., each of which had on July 1, 1912, an estimated population of over 30,000. Of the 195 places covered by the report, no statistics have previously been included in census reports for Shreveport, La., and Colorado Springs, Colo., each of these cities having an estimated population July 1, 1912, exceeding 30,000, but having an estimated population July 1, 1911, less than that number.

These statistics are presented in 42 general tables and in the supplementary tables and statements contained in the accompanying text. General Table 1 gives certain statistics relating to the population and area of the cities covered by the report. Table 2 presents information relating to the terms of service and salaries of the most important city officials. Tables 3 to 25 summarize and give in detail the receipts and payments. Table 3 is a summary of all receipts classified as revenue and nonrevenue, and of all payments classified as governmental cost and nongovernmental cost payments; it also contains a statement of the cash balances at the beginning and close of the year. Table 4 summarizes the revenue receipts and governmental cost payments by divisions of the city government, and makes certain comparisons between those receipts and payments. Table 5 presents per capita averages, and Table 6 the per cent distribution of the receipts and payments shown in Table 4. Tables 12, 15, 16, 17, and 18 give similar detailed statistics of governmental cost payments. Table 13 summarizes certain groups of these payments and presents per capita averages therefor, and Table 14 gives the per cent distribution of these payments. Table 19 summarizes the nonrevenue receipts and nongovernmental cost payments, and Tables 20 to 22 present details of such receipts and payments. Table 23 gives the date of the close of the fiscal year of every division and fund of the government of the cities covered by the report, and also the receipts and payments of those divisions and funds, and their cash balances at the beginning and close of the year. Tables 24 and 25 contain supplemental statistics of receipts and payments of sinking and public trust funds. Tables 26, 27, and 28 relate to municipal assets and the value of municipal properties and public improvements, and Tables 29 to 33 relate to municipal indebtedness. Table 34 presents statistics of the assessed valuation of property subject to taxation, and of amounts and rates of tax levies. Tables 35 to 42 contain detailed statistics relating to receipts, properties, and payments for public schools.

Groups of cities.—The statistical data presented in this report are arranged in five principal groups for which totals are given as well as for the aggregate of the 195 cities. These groups include (I) cities having a population of 500,000 and over; (II) cities having a population of over 300,000 and less than 500,000; (III) cities having a population of over 100,000 and less than 300,000; (IV) cities having a population of over 50,000 and less than 100,000; and (V) cities having a population of over 30,000 and less than 50,000. The grouping is based in every case upon the estimated population of the city for the middle of the year 1912. In the text tables of this report these five groups are referred to as Groups I, II, III, IV, and V, respectively.

TABLE 1.

Date of incorporation as a city.—In the first column under the general heading "Date of incorporation as a city," are given for 194 of the municipalities covered by this report the dates on which they were organized as cities. In the same column is given for West Hoboken, N. J., the date when it was organized as a town. In the second column under the general heading are given the dates of the latest complete reorganization of the same municipalities. The date of the first organization as reported is doubtless correct in all instances, but the date of the latest reorganization is correct only in most instances, owing to the difficulty in distinguishing between the complete reorganization of the city government which results from the enactment of a city charter or a new municipal code, and the minor governmental changes which result from the enactment of amendments to the charter or to the municipal code.

Population.—In Table 1 are shown for each of the municipalities covered by the report its estimated population as of July 1, 1912, its population as shown by the decennial census of April 15, 1910, and that of June 1, 1900. The estimates of population shown in Table 1 for 1912 are, in the case of cities which have the same territorial area as in 1900, based upon the assumption that the increase in the population of a municipality during the period April 15, 1910, to July 1, 1912, was the same as the average increase during a similar period between the census enumera-

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tion of June 1, 1900, and that of April 15, 1910, or 53/237 of the increases between those dates, or a proportional part of the total increase shown by the Federal census of 1910 as compared with the enumeration of a state census in 1904 or 1905. In computing these estimates for cities whose territorial area has been enlarged or diminished during the decade or the five-year or six-year period since the state census, the enumerated or estimated population of the annexed or detached territory shown in the columns of the table has been taken into consideration.

Area.—In Table 1 is shown for each of the municipalities covered by the report the area of the city July 1, 1912. The area given under this heading is subdivided whenever possible into land area and water area. The area of Pittsburgh as given in 1912 includes the area of the former city of Allegheny, which was consolidated with Pittsburgh in 1908. At the time of the consolidation Allegheny had an area of 5,126 acres, of which 4,726 acres were land and 400 acres water.

TABLE 2.

Data included in table.—Table 2 presents data relating to the organization of the cities covered by this report at the close of the fiscal year 1912. It also shows for each city the number of members and character of its legislative body, however organized or designated, and the terms of office and salaries of its legislative and general executive officers, and states whether these executive officers are elected or appointed. The greater portion of the information presented in this table has never previously been given in the census reports of statistics of cities.

Descriptive terms used.—In referring to cities with governments of the type which prevailed in the average American city prior to the year 1900, this report uses the generic designation *cities governed by mayor and council.* In like manner, in referring to cities whose governments are such as in the last decade have come to be spoken of as the "commission form" or "manager plan," they are here designated as *cities governed by commission,* or *cities governed by manager plan.* The use of these terms as above defined should not, however, be allowed to obscure the fact that cities governed by commissions or those under the city manager plan may have city "councils," and that cities of the first class generally give to the chief commissioner the title of "mayor."

Cities governed by mayor and council.—For a city governed by a mayor and council Table 2 shows whether its legislative body consists of one or two chambers. The terms "upper house" and "lower house" as employed in Table 2 are arbitrarily applied, the former to the chamber having the smaller membership, and the latter to that having the larger membership in cities with a bicameral legislative body. The designation of the members of the legislative body usually adopted by such cities are "aldermen" and "councilmen," but with utter lack of uniformity, each of them designating the members of the upper house in some cities and the lower house in other cities. Table 2 also gives the number, term of office, method of election, and salaries of the members of the legislative body. The following statement shows for the 150 cities having over 30,000 inhabitants which have this form of government, the manner in which the aldermen or councilmen are elected—by wards, at large, or by both methods:

LEGISLATIVE BODY.	Elected by all methods.	Elected by wards.	Elected at large.	Elected by wards and at large.
Single chamber	102	57	10	35
Two houses:				
Upper	48	37	10	1
Lower	48	47	1	.....

Cities governed by commission.—The term "commission form of government" is a generic one now employed in referring to the government of cities administered by a small number of officials exercising both legislative and executive authority. This system of government has been given many distinctive forms in individual cities, and those forms are frequently spoken of by such specific designations as the "Galveston plan" or "Des Moines plan," according as they approximate the forms adopted by one or the other of the two cities mentioned. The Bureau of the Census has not collected data with reference to the specific plan in force in all of the cities under the commission form of government, and hence presents no information with reference thereto. Table 2 gives, under the heading "Commissioners," the most important facts relating to the governmental organization of the 45 cities that at the close of the fiscal year 1912 had adopted and were being operated under the so-called commission form of government.

Washington, D. C., was the first city in the United States to be governed for any number of years by a commission, coming under that form of government by the terms of an act of Congress that became effective June 11, 1878. The application of this form of government to the capital of the United States grew out of the relation of the National Government to this particular city, and the city was not considered as an example to other municipalities with reference to its form of government.

The great need of improving the sanitary condition of Memphis, Tenn., following a severe visitation of yellow fever in 1878, combined with the fact that at the time the city had incurred an indebtedness equal to its authority for borrowing money, led the legislature of Tennessee in 1879 to put an end to the existence of the city as a municipal corporation and to create in its stead a taxing district whose affairs were conducted by a small body of officers having practically the au-

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thority of the commissioners in the cities now under the commission form of government. After the recovery of the city from the difficulties which made this form of government necessary, Memphis was reincorporated as a city with its earlier form of government, and its experience was not deemed such as to encourage the substitution of this form of government for that of mayor and council.

A destructive storm having overwhelmed Galveston, Tex., on September 8, 1900, and having left the city prostrate financially as Memphis had been in 1878, the government of Galveston was placed in the hands of a commission in 1901. The experience of Galveston under this form of government was such that in 1905 it was adopted by Houston, Tex. Two other cities having 30,000 inhabitants adopted it in 1907; two in 1908; eight in 1909; six in 1910; fifteen in 1911; and nine in 1912. During the years from 1905 to 1912 the same form of government was adopted by many cities of less than 30,000 inhabitants to which the inquiry of the census was not extended. The following statement gives the names of 45 cities having over 30,000 inhabitants that had adopted the commission form of government prior to the close of the fiscal year 1912, together with the rank of each city in population, and the date on which this new form of government became effective:

City number.	State and city.	Commission plan operative—
	ALABAMA:	
34	Birmingham	Apr. 10,1911
108	Mobile	Aug. 14,1911
144	Montgomery	Apr. 10,1911
	CALIFORNIA:	
124	Berkeley	July 1,1909
31	Oakland	July 1,1911
109	Sacramento	July 1,1912
132	San Diego	May 1,1909
	COLORADO:	
194	Colorado Springs	May 11,1909
119	Pueblo	Nov. 20,1911
	DISTRICT COLUMBIA:	
17	Washington	June 11,1878
	ILLINOIS:	
165	Decatur	May 1,1911
103	Springfield	Apr. 17,1911
	IOWA:	
172	Cedar Rapids	Apr. 1,1908
62	Des Moines	Apr. 1,1908
111	Sioux City	Apr. 4,1910
	KANSAS:	
65	Kansas City	Apr. 8,1910
127	Topeka	Apr. 8,1910
101	Wichita	Apr. 12,1909
	KENTUCKY:	
189	Newport	Jan. 1,1912
	LOUISIANA:	
16	New Orleans	Dec. 2,1912
193	Shreveport	Nov. 14,1910
	MASSACHUSETTS:	
126	Haverhill	Jan. 4,1909
48	Lowell	Jan. 1,1912
61	Lynn	Jan. 1,1911
41	NEBRASKA: Omaha	May 1,1911
	NEW JERSEY:	
113	Atlantic City	July 16,1912
94	Passaic	Sept. 26,1911
54	Trenton	Aug. 22,1911
	OKLAHOMA:	
183	Muskogee	Apr. 11,1911
72	Oklahoma City	June 1,1911
	TENNESSEE:	
121	Chattanooga	Apr. 15,1911
155	Knoxville	Jan. 23,1912
37	Memphis	Jan. 1,1910
	TEXAS:	
188	Austin	Apr. 19,1909
53	Dallas	Apr. 30,1907
131	El Paso	Feb. 25,1907
69	Fort Worth	Mar. 8,1909
148	Galveston	Sept. –,1901
68	Houston	July 1,1905
	UTAH:	
86	Salt Lake City	Jan. 1,1912
	WASHINGTON:	
43	Spokane	Mar. 14,1911
60	Tacoma	May 2,1910
	WEST VIRGINIA:	
153	Huntington	June 1,1909
	WISCONSIN:	
173	Oshkosh	Apr. 15,1912
138	Superior	Apr. 8,1912

In order to show the continued progress of the movement toward the commission form of government in cities containing over 30,000 inhabitants, the following statement is presented. It contains the names of 24 cities that have adopted this form of governmental organization, or, as in the case of the Pennsylvania cities of the third class, have been placed under it by act of the state legislature, the plan becoming operative since the close of the fiscal year 1912 or yet to be put in operation. The date when the plan became, or is to become, operative is shown for each city. The list is not presented as a complete one, the information given being only such as was available at the time the data for this report were secured.

City number.	State and city.	Commission plan operative—
	CALIFORNIA:	
162	Pasadena	May 1,1913
	COLORADO:	
26	Denver	June –,1913
	KENTUCKY:	
104	Covington	Jan. 1,1914
157	Lexington	Jan. 1,1913
	MASSACHUSETTS:	
128	Salem	Jan. 1,1913
	MINNESOTA:	
70	Duluth	Apr. 4,1913
28	St. Paul	June 1,1914
	MISSOURI:	
181	Joplin	Apr. 20,1914
	NEBRASKA:	
129	Lincoln	May 13,1913
	NEW JERSEY:	
19	Jersey City	June 17,1913
24	OREGON: Portland	July 1,1913
	PENNSYLVANIA:	
102	Allentown	Dec. 1,1913
105	Altoona	Dec. 1,1913
145	Chester	Dec. 1,1913
84	Erie	Dec. 1,1913
88	Harrisburg	Dec. 1,1913
95	Johnstown	Dec. 1,1913
118	Lancaster	Dec. 1,1913
134	McKeesport	Dec. 1,1913
150	New Castle	Dec. 1,1913
57	Reading	Dec. 1,1913
83	Wilkes-Barre	Dec. 1,1913
180	Williamsport	Dec. 1,1913
122	York	Dec. 1,1913
	TENNESSEE:	
46	Nashville	Oct. 14,1913

Cities governed by the manager plan.—An act of the Ohio Legislature, approved May 6, 1913, provided for a form of municipal government to be known as the "city manager plan," the council to consist of five members in cities of less than 10,000 inhabitants, of seven members in cities of from 10,000 to 25,000 inhabitants, and of nine members in cities having over 25,000 inhabitants, the council being elected, in all cases, for a term of four years. This council is to constitute the governing body with power to pass ordinances, adopt regulations, appoint a chief administrative officer to be known as the city manager, fix his salary, approve all appointments made by him (except as otherwise provided), and appoint a civil-service commission and all boards or commissions created by ordinance.

The duties of the city manager are set forth in section 9 of Article IV, as follows: (*a*) To see that the laws and ordinances are faithfully executed; (*b*) to attend all meetings of the council at which his attendance may be required by that body; (*c*) to recommend for adoption to the council such measures as he may deem necessary or expedient; (*d*) to appoint all officers and employees in the classified service of the municipality, subject to the provisions of this act and the civil service law; (*e*) to prepare and submit to the council such reports as may be required by that body, or as he may deem advisable to submit; (*f*) to keep the council fully advised of the financial condition of the municipality and its future needs; (*g*) to prepare and submit to the council a tentative budget for the next fiscal year; (*h*) and to perform such other duties as the council may determine by ordinance or resolution.

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So far as information has been received by the Bureau of the Census, the only city of over 30,000 inhabitants organized under the city manager plan is Dayton, Ohio. Some of the smaller cities of that state have adopted this plan, and some of the smaller cities of other states have adopted a plan somewhat similar, one or two having adopted it prior to the enactment of the given statute.

Mayor.—In the columns under the designation "Mayor" are shown the data pertaining to that office for all cities. In the case of those operated under the commission form of government, the mayor is also included in the number of commissioners in the column with that designation. In some of the commission cities the mayor is elected as such, while in others he is chosen by the commissioners; and in some of them his salary is the same as that of the other commissioners, while in others it is larger. In case of a difference in salary the salary as shown for each of the commissioners is that for those other than the mayor. This form of presentation most conveniently brings out the difference in salary and at the same time preserves the full membership reported for the commission.

City clerk.—In some of the cities the city clerk, besides having charge of the proceedings of the council and such other duties as are usually assigned to that office, is the principal fiscal officer of the city. In such cities there is no comptroller, and the auditor exercises limited authority

Comptroller and auditor.—One or the other of these terms is used by most cities as the designation of the principal fiscal officer of the city. When both officials are reported the comptroller exercises authority over the financial transactions of the city, and the auditor, who in many cities is appointed by the comptroller, merely certifies to the correctness of claims presented. It is apparent that cities, although making much progress toward uniformity in accounting and reporting, are making little progress toward uniformity of official nomenclature, the designations "comptroller," "controller," and "auditor" all surviving, with little question of the fitness of one of them as compared with the other two, or the desirability of uniformity.

Treasurer or chamberlain, and collector of revenue.—In some cities the treasurer receives all moneys directly; in others he directly receives the larger part of them, the minor parts being collected by the comptroller or auditor, the license collector, and the heads of departments and enterprises; and in other cities the principal receipts come into the office of the tax collector, revenue collector, or an official with some such designation. The lack of uniformity here is as apparent as in the case mentioned in the last paragraph. The remedy for this lack of uniformity in official designation must begin with such reorganization of the forces engaged in the conduct of municipal business as will provide uniformity of duties.

Assessors.—The data contained in the column with this heading reveal to some extent the differences in organization of revenue forces. While most cities employ assessors to fix the valuation of property for the purposes of taxation, those of some states employ no assessors, but report to the county the amount required to be raised for city purposes. The county officials then extend the taxes against the county valuations of property within the city, collect them, and pay them over to the city, usually retaining a percentage to cover the costs of the services rendered.

City attorney or solicitor.—The two titles placed at the head of this column are representative of the various designations applied to the officials charged with the legal guidance and defense of the city. Other designations applied to the officials are "corporation counsel," and "city counselor," the lack of uniformity being as conspicuous here as in the titles discussed in preceding paragraphs.

Table 3.

Summary of all receipts and payments.—Table 3 presents for the municipalities covered by this report a summary of their receipts classified as revenue and nonrevenue, and of their payments classified as governmental cost and nongovernmental cost. In the column of receipts headed "Revenue" are summarized all amounts that are recorded in the books of the several municipalities as having been received on revenue account other than receipts in error and accrued interest received on the original issue of the city debt obligations. In the second column for receipts are summarized all other receipts under the heading "Nonrevenue." In the column of payments headed "Governmental costs" are summarized all amounts recorded in the books of the several cities as having been paid on account of expenses, interest, and outlays other than payments in error, payments of accrued interest on investments purchased, and payments for outlays balanced by amounts credited in outlay accounts. In the second column for payments are summarized all other payments under the heading "Nongovernmental costs." The receipts and payments summarized as here stated are given with considerable detail in Tables 4 and 19, and with other details in text Tables VI and VII, on pages 67 and 69.

Summary of cash balances.—The cash in the possession of the 195 municipalities increased during the fiscal year 1912 from $265,806,848 to $269,294,799, an increase of $3,487,951, or 1.3 per cent. Of the five groups of cities, Groups I, II, and V show increases of cash on hand. Of the 195 cities, 97, or about one-half of all the cities, reported an increase of cash on hand during the year and 98 reported a decrease. Increases in cash on hand were shown by the cities having a population of over 30,000, for which the Bureau of the

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Census secured statistics, for the fiscal years 1908, 1909, 1910, and 1911. The increase in 1911 was $29,115,741; in 1910, $20,571,175; in 1909, $17,784,932; and in 1908, $52,742,336.

The increase in five years of nearly $124,000,000 in the cash balances represents in large part the accumulation of money obtained by the issue of long-term debt obligations for the acquisition and construction of municipal properties and public improvements. This increase in cash on hand added at least $2,500,000 to the current governmental costs of the cities covered by the census report, this amount being approximately the excess payments of interest on account of the idle money thus brought into the treasury. This municipal expenditure must be spoken of as useless. It results in most cities not so much from error or mismanagement on the part of the city officials as from the operation of unwise laws relating to the borrowing of money to finance public improvements. These laws burden the cities with needless interest payments without accomplishing any good that may not be secured in other ways. New York City has in recent years led in securing legislation relating to methods of financing public improvements economically and safely with a minimum of cash on hand derived from bond issues. The economical administration of city business calls for the general enactment of similar laws in all states.

TABLE 4.

Summary of revenue receipts and governmental cost payments.—Table 4 is designed to present for each municipality covered by this report a summary of the results or outcome of its financial transactions, such as is described on page 50, under the title "Summaries of the outcome of municipal business" so far as such summaries can be presented in the form of exhibits of receipts and payments. The classes of receipts and payments included in the table are those described in the introduction and in the text of Table 3 as revenue receipts and governmental cost payments, the revenue receipts being classified in the table as obtained from the various kinds of taxes and other revenues, and the governmental cost payments as paid for expenses, interest, and outlays.

Summary of net and transfer revenue receipts and governmental cost payments.—The totals of Table 4 include both actual receipts and payments, or receipts from and payments to the public, and nominal or transfer receipts and payments, or amounts received by one enterprise, department, fund, or account from another. In Table VI the total revenue receipts of Table 4 are separated into net or actual and transfer revenue receipts, and the payments of Table 4 are in like manner separated into net and transfer governmental cost payments.

City number.	Table VI CITY.	REVENUE RECEIPTS.		GOVERNMENTAL COST PAYMENTS.	
		Net.	Transfer.	Net.	Transfer.
	Grand total	$829,197,367	$19,839,737	$939,403,898	$19,829,362
	Group I	426,273,955	13,447,313	468,339,432	13,434,089
	Group II	104,838,561	2,224,681	126,391,217	2,224,681
	Group III	150,479,315	2,224,092	178,205,044	2,221,092
	Group IV	85,261,343	1,192,340	96,451,083	1,192,244
	Group V	62,324,193	751,311	70,017,123	757,256
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1912.				
1	New York, N. Y.	$196,680,547	$8,799,478	$234,408,952	$8,799,478
2	Chicago, Ill.	74,215,080	572,473	67,242,708	559,249
3	Philadelphia, Pa.	39,946,197	759,275	42,552,673	759,275
4	St. Louis, Mo.	21,277,941	57,987	21,522,194	57,957
5	Boston, Mass.	32,329,834	1,696,103	30,857,072	1,696,103
6	Cleveland, Ohio	14,965,470	188,025	18,366,849	188,025
7	Baltimore, Md	13,415,189	767,151	17,323,748	767,151
8	Pittsburgh, Pa.	20,895,090	443,909	22,392,262	443,909
9	Detroit, Mich.	12,548,617	162,912	13,672,974	162,912
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1912.				
10	Buffalo, N. Y.	$12,185,404	$224,294	$13,661,386	$224,294
11	San Francisco, Cal.	13,689,092	2,200	18,786,782	2,200
12	Milwaukee, Wis.	10,022,793	84,357	10,289,057	84,357
13	Cincinnati, Ohio	12,801,931	357,585	14,571,682	357,585
14	Los Angeles, Cal.	15,270,925	976,106	22,734,389	976,106
15	Newark, N. J.	9,929,697	354,894	13,600,962	354,894
16	New Orleans, La.	7,875,665	21,298	5,856,872	21,298
17	Washington, D. C.	14,367,694	45,949	12,875,916	45,949
18	Minneapolis, Minn.	8,715,360	157,998	11,014,171	157,998
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1912.				
19	Jersey City, N. J.	$5,581,298	$241,884	$6,181,392	$241,884
20	Seattle, Wash.	11,095,279	308,742	12,925,734	308,742
21	Kansas City, Mo.	9,762,566	39,403	10,348,854	39,403
22	Indianapolis, Ind.	5,845,932	660	5,424,364	660
23	Providence, R. I.	5,858,006	301,894	5,137,109	301,894

City number.	CITY.	REVENUE RECEIPTS.		GOVERNMENTAL COST PAYMENTS.	
		Net.	Transfer.	Net.	Transfer.
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1912—contd.				
24	Portland, Oreg.	$9,550,089	$76,884	$12,392,136	$76,884
25	Rochester, N. Y.	6,341,508	10,947	8,223,862	10,947
26	Denver, Colo.	6,226,457	73,308	9,194,943	73,308
27	Louisville, Ky.	5,588,557	8,464	5,935,160	8,464
28	St. Paul, Minn.	4,489,079	17,972	4,668,498	17,972
29	Columbus, Ohio	4,494,000	174,244	5,172,780	174,244
30	Toledo, Ohio	3,973,815	86,669	4,754,488	86,669
31	Oakland, Cal.	5,288,662	7,000	6,251,155	7,000
32	Atlanta, Ga.	3,573,748	91,586	3,566,522	91,586
33	Worcester, Mass.	3,844,909	194,213	4,182,512	194,213
34	Birmingham, Ala.	2,057,310	50,093	2,435,523	50,093
35	Syracuse, N. Y.	3,510,345	490	3,602,289	490
36	New Haven, Conn.	2,606,180	535	2,638,233	535
37	Memphis, Tenn.	3,311,342	3,748	4,251,611	3,748
38	Scranton, Pa.	1,818,245	32,336	1,934,363	32,336
39	Richmond, Va.	3,412,622	140,536	3,699,133	137,536
40	Paterson, N. J.	1,953,204	12,180	2,210,817	12,180
41	Omaha, Nebr.	3,696,670	8,338	10,777,184	8,338
42	Fall River, Mass.	2,338,019	11,360	2,387,207	11,360
43	Spokane, Wash.	4,047,079	24,342	6,004,571	24,342
44	Dayton, Ohio	2,193,872	12,724	2,584,374	12,724
45	Grand Rapids, Mich.	2,237,405	40,204	3,119,156	40,204
46	Nashville, Tenn.	2,067,312	18,391	2,395,432	18,391
47	Bridgeport, Conn.	1,850,900	18,671	1,788,385	18,671
48	Lowell, Mass.	2,100,199	14,455	2,113,169	14,455
49	Cambridge, Mass.	2,727,812	52,963	2,757,257	52,963
50	San Antonio, Tex.	1,482,830	690	1,342,794	690
51	New Bedford, Mass.	2,652,152	24,098	3,542,852	24,098
52	Hartford, Conn.	3,004,903	36,502	2,998,811	36,502
53	Dallas, Tex.	2,516,539	14,591	3,305,288	14,591
54	Trenton, N. J.	1,918,818	49,312	2,099,076	49,312
55	Albany, N. Y.	2,250,082	20,840	3,146,394	20,840
56	Salt Lake City, Utah.	2,911,570	2,823	2,711,616	2,823
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1912.				
57	Reading, Pa.	$1,256,334	$1,720	$1,236,136	$1,720
58	Camden, N. J.	1,436,401	29,065	1,521,270	29,065
59	Springfield, Mass.	3,006,162	91,939	3,363,494	91,939
60	Tacoma, Wash.	3,700,761	182,912	6,003,667	182,912
61	Lynn, Mass.	2,013,437	25,874	2,241,743	25,874

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Table VI—Contd.

City number.	City.	Revenue receipts. Net.	Revenue receipts. Transfer.	Governmental cost payments. Net.	Governmental cost payments. Transfer.
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1912—contd.					
62	Des Moines, Iowa	$1,930,108	.....	$2,486,640	.....
63	Lawrence, Mass.	1,743,397	$8,759	1,563,962	$8,759
64	Wilmington, Del.	1,202,725	917	1,237,990	917
65	Kansas City, Kans.	2,140,260	51,461	2,377,099	51,461
66	Yonkers, N. Y.	2,453,661	9,314	3,325,764	9,314
67	Youngstown, Ohio	1,716,957	8,025	1,946,413	8,025
68	Houston, Tex.	1,855,345	.....	2,110,920	.....
69	Fort Worth, Tex.	2,044,008	26,734	2,989,350	26,734
70	Duluth, Minn.	2,443,764	53,097	2,539,496	53,097
71	Norfolk, Va.	1,720,058	44,872	1,833,612	44,872
72	Oklahoma City, Okla.	2,930,928	10,779	3,089,664	10,779
73	Schenectady, N. Y.	1,664,810	32,311	1,693,031	32,311
74	Somerville, Mass.	1,774,656	511	1,788,423	511
75	St. Joseph, Mo.	1,330,265	170	1,265,485	170
76	Utica, N. Y.	1,542,312	3,174	1,343,850	3,174
77	Elizabeth, N. J.	1,157,315	11,345	1,110,675	11,345
78	Waterbury, Conn.	1,374,306	3,557	1,608,084	3,557
79	Troy, N. Y.	1,920,020	5,356	1,954,313	5,356
80	Akron, Ohio	1,316,965	4,763	3,102,468	4,763
81	Manchester, N. H.	1,198,191	46,734	1,316,781	46,734
82	Hoboken, N. J.	1,296,222	10,870	1,565,653	10,870
83	Wilkes-Barre, Pa.	896,272	440	1,219,619	440
84	Erie, Pa.	1,138,499	13,971	1,102,459	13,971
85	Evansville, Ind.	1,375,524	3,360	1,349,373	3,360
86	Peoria, Ill.	1,466,455	3,540	1,535,391	3,540
87	Fort Wayne, Ind.	1,441,258	57,196	1,333,197	57,100
88	Harrisburg, Pa.	1,457,597	6,307	1,583,943	6,307
89	Savannah, Ga.	1,391,583	.....	1,349,071	.....
90	East St. Louis, Ill.	1,063,280	.....	1,522,713	.....
91	Jacksonville, Fla.	1,746,992	83,180	2,416,680	83,180
92	South Bend, Ind.	1,077,409	.....	1,047,171	.....
93	Terre Haute, Ind.	885,549	.....	953,094	.....
94	Passaic, N. J.	638,457	2,331	910,840	2,331
95	Johnstown, Pa.	588,277	8,262	567,852	8,262
96	Bayonne, N. J.	1,516,394	15,864	1,437,521	15,864
97	Brockton, Mass.	1,330,186	23,791	1,366,113	23,791
98	Portland, Me.	1,916,795	37,786	2,003,133	37,786
99	Holyoke, Mass.	1,698,617	50,712	1,709,248	50,712
100	Charleston, S. C.	839,041	28,298	839,246	28,298
101	Witchita, Kans.	1,411,319	.....	1,451,541	.....
102	Allentown, Pa.	676,430	4,541	595,912	4,541
103	Springfield, Ill.	1,075,399	3,740	1,134,205	3,740
104	Covington, Ky.	796,544	.....	877,214	.....
105	Altoona, Pa.	795,761	9,140	864,800	9,140
106	Pawtucket, R. I.	1,177,834	62,831	1,267,009	62,831
107	Canton, Ohio	896,858	4,182	1,014,123	4,182
108	Mobile, Ala.	1,110,552	11,746	979,936	11,746
109	Sacramento, Cal.	1,831,580	.....	1,923,632	.....
110	Saginaw, Mich.	1,076,288	9,409	1,004,109	9,409
111	Sioux City, Iowa	1,082,810	1,524	1,042,279	1,524
112	Binghamton, N. Y.	824,603	2,891	845,578	2,891
113	Atlantic City, N. J.	1,817,812	83,039	2,588,118	83,039
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912.					
114	Rockford, Ill.	$930,855	$50	$1,101,206	$50
115	Little Rock, Ark.	976,477	11,098	1,304,610	11,098
116	Augusta, Ga.	916,586	12,483	1,196,235	12,483
117	Springfield, Ohio	802,736	12,300	914,611	12,300
118	Lancaster, Pa.	591,574	2,870	629,072	2,870
119	Pueblo, Colo.	988,176	38,478	932,897	38,478
120	New Britain, Conn.	864,577	3,080	882,349	3,080
121	Chattanooga, Tenn.	765,128	3,714	1,005,681	3,714
122	York, Pa.	414,218	4,430	536,481	4,430
123	Malden, Mass.	1,015,405	4,513	980,481	4,513
124	Berkeley, Cal.	918,813	.....	828,481	.....
125	Bay City, Mich.	687,544	30,051	638,932	30,051
126	Haverhill, Mass.	1,023,689	7,270	980,064	7,270
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912—contd.					
127	Topeka, Kans.	$1,015,020	$4,729	$1,027,556	$4,729
128	Salem, Mass.	894,169	1,500	1,002,052	1,500
129	Lincoln, Nebr.	991,524	7,075	1,019,946	7,075
130	Davenport, Iowa	927,077	.....	1,036,310	.....
131	El Paso, Tex.	1,037,917	27,783	1,135,206	27,783
132	San Diego, Cal.	2,106,645	11,585	2,306,787	11,585
133	Tampa, Fla.	730,379	16,830	670,741	16,830
134	McKeesport, Pa.	709,402	1,440	707,830	1,440
135	Flint, Mich.	532,229	6,656	705,738	11,701
136	Kalamazoo, Mich.	613,686	405	698,733	405
137	Racine, Wis.	699,654	1,698	711,834	1,698
138	Superior, Wis.	750,809	1,080	818,654	1,080
139	Wheeling, W. Va.	723,952	5,776	831,226	5,776
140	Macon, Ga.	843,284	38,132	1,014,579	38,132
141	Newton, Mass.	1,747,306	66,199	1,526,312	66,199
142	Butte, Mont.	870,439	1,436	821,900	1,436
143	Woonsocket, R. I.	597,441	49,164	595,225	49,164
144	Montgomery, Ala.	721,350	8,322	808,945	8,322
145	Chester, Pa.	442,776	3,659	741,649	3,659
146	Fitchburg, Mass.	850,560	16,197	1,067,774	16,197
147	Dubuque, Iowa	679,104	711	626,608	711
148	Galveston, Tex.	883,573	.....	869,191	.....
149	West Hoboken, N. J.	375,318	.....	525,833	.....
150	New Castle, Pa.	382,331	.....	615,707	.....
151	Roanoke, Va.	607,122	12,252	624,976	12,252
152	Elmira, N. Y.	612,918	430	677,486	430
153	Huntington, W. Va.	572,691	4,350	663,965	4,350
154	East Orange, N. J.	983,040	19,323	1,307,522	19,323
155	Knoxville, Tenn.	834,670	267	762,476	267
156	Hamilton, Ohio	697,780	14,945	728,247	14,933
157	Lexington, Ky.	651,390	.....	711,242	.....
158	Springfield, Mo.	616,832	.....	620,467	.....
159	Quincy, Ill.	550,070	1,700	407,949	1,700
160	Charlotte, N. C.	421,893	16,137	723,495	16,137
161	Joliet, Ill.	694,988	.....	729,937	.....
162	Pasadena, Cal.	1,516,793	.....	1,786,524	.....
163	Auburn, N. Y.	593,230	15,232	750,416	15,684
164	Everett, Mass.	756,894	15,170	761,339	15,170
165	Decatur, Ill.	593,801	1,013	610,160	1,013
166	Portsmouth, Va.	343,464	.....	546,333	.....
167	Perth Amboy, N. J.	535,674	1,380	661,707	1,380
168	Taunton, Mass.	817,560	14,210	779,570	14,210
169	Quincy, Mass.	896,583	1,492	1,018,940	1,492
170	Lansing, Mich.	723,017	48,343	581,010	47,890
171	Pittsfield, Mass.	736,847	1,953	1,086,371	1,953
172	Cedar Rapids, Iowa	908,123	1,209	975,869	1,209
173	Oshkosh, Wis.	484,229	3,320	452,771	3,320
174	San Jose, Cal.	724,257	.....	772,796	.....
175	Amsterdam, N. Y.	449,990	.....	401,120	.....
176	Jamestown, N. Y.	665,737	38,335	702,004	39,098
177	Mount Vernon, N. Y.	1,066,851	7,803	1,360,180	7,803
178	Niagara Falls, N. Y.	1,193,294	16,060	1,420,827	16,060
179	Jackson, Mich.	550,733	.....	655,739	.....
180	Williamsport, Pa.	415,862	978	336,506	978
181	Joplin, Mo.	512,157	.....	457,544	.....
182	Lima, Ohio	476,431	7,767	393,338	7,767
183	Muskogee, Okla.	786,255	5,500	1,666,233	5,500
184	Chelsea, Mass.	879,282	23,953	917,250	23,953
185	New Rochelle, N. Y.	1,083,474	1,103	1,186,031	1,103
186	Aurora, Ill.	602,128	4,252	778,113	4,252
187	Lorain, Ohio	556,709	3,288	730,133	3,288
188	Austin, Tex.	679,442	24,971	633,177	24,971
189	Newport, Ky.	461,892	.....	473,948	.....
190	Orange, N. J.	590,703	9,810	624,991	9,810
191	La Crosse, Wis.	550,123	11,580	559,612	11,580
192	Lynchburg, Va.	734,678	12,560	703,624	12,560
193	Shreveport, La.	535,749	.....	1,008,201	.....
194	Colorado Springs, Colo.	861,800	9,861	958,423	9,861
195	Council Bluffs, Iowa	750,084	.....	1,311,125	.....

The amounts shown in the foregoing table as transfer revenue receipts and transfer governmental cost payments are what on page 43 have been described as service and interest transfer receipts and payments. These receipts and payments are included with other revenue receipts and governmental cost payments in Tables 9, 10, 11, 12, 15, 17, and 18. The amount of each of these classes of transfers is shown in Table VII, which follows.

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Table VII CLASS OF RECEIPTS.	Table in which included.	Amount included.	CLASS OF PAYMENTS.	Table in which included.	Amount included.
Total	4	$19,839,737	Total	4	$19,829,362
Service transfer receipts		3,934,390	Service transfer payments		3,924,015
Receipts from services by general departments	9	819,570	Payments for expenses of general departments	12	2,511,395
Receipts from rents	10	40,153	Payments for expenses of public service enterprises	15	301,149
Receipts from services of public service enterprises	11	3,074,667	Payments for outlays	18	1,111,471
Interest transfer receipts	10	15,905,347	Interest transfer payments		15,905,347
			Payments for expenses of municipal service enterprises	12	76,544
			Payments to sinking, trust, and investment funds	17	15,828,803

The aggregate service transfer receipts are not identical in amount with the total service transfer payments. The differences to be noted arise principally from the different fiscal years of the departments, enterprises, and funds between which the transfers take place, which cause some of the transfer receipts given in the tables to be balanced by transfer payments reported in 1911 or by those to be reported in 1913. Differences of this kind relating to service transfers are reported by Chicago, Ill., Fort Wayne, Ind., Flint, Mich., Hamilton, Ohio, Auburn, N. Y., Lansing, Mich., and Jamestown, N. Y.

Divisions of the governments of cities.—As stated in the introduction to this report,[1] American cities are very differently organized for purposes of local self-government. The governmental units of each city which have power to levy taxes and incur indebtedness are shown in Table 4 under the heading "City and division of city's government." When the city corporation is the only governmental unit having such power, only one line is devoted to the city, the revenue receipts and governmental cost payments of all funds and accounts of that city, whether under the accounting control of the auditor or comptroller or not, being shown on that line. For 84 of the 195 municipalities covered by this report the city corporation was the only local governmental unit. When there were additional governmental units the revenue receipts and the governmental cost payments of each unit, including all revenue receipts and governmental cost payments of the funds and accounts belonging to such units, are shown after descriptive titles. The governmental units shown in the table, with the possible exception of some of the counties referred to in the following paragraph, all exercise municipal functions.

For 10 of the 18 cities of over 300,000 inhabitants a percentage of the receipts and payments of the counties in which the respective cities are located, based on the ratio between the assessed valuation of the city and that of the county, has been included with the figures for the city corporation and other units of local government. This treatment seems desirable because of the fact that in the remaining 8 cities of Groups I and II the original county organization has been merged with that of the city. The addition of the county figures places the cities of Groups I and II on a more completely comparable basis than would otherwise be the case. The cities of Groups I and II for which a percentage of the county receipts and payments has thus been added to the city figures are: Chicago, Ill., Cleveland, Ohio, Pittsburgh, Pa., Detroit, Mich., Buffalo, N. Y., Milwaukee, Wis., Cincinnati, Ohio, Newark, N. J., Los Angeles, Cal., and Minneapolis, Minn. Special attention is here called to the figures for Denver, Colo., a city of Group III. These figures are for a municipality like that of New York, N. Y., and seven others of Groups I and II, in which the county organization is merged with that of the city, which makes the figures for this city comparable with those of the cities of Groups I and II, but not with those of the other cities of Groups III, IV, and V.

In 3 of the 10 cities with county payments merged with those of the city as mentioned in the last paragraph, the city corporation and other divisions of the government of the city collected all taxes, licenses, and similar revenues accruing to the benefit of those divisions. These cities were Pittsburgh, Pa., Milwaukee, Wis., and Newark, N. J. In the other 7 cities the county government collected revenues for the city corporation and other divisions of the government of the city as follows: General property taxes and part of the special assessments in Chicago, Ill., Cleveland and Cincinnati, Ohio, and Los Angeles, Cal.; liquor licenses in Detroit, Mich., and Cleveland and Cincinnati, Ohio; cigarette licenses in Cleveland and Cincinnati, Ohio; and mortgage and bank taxes in Buffalo, N. Y.

For three cities for which county receipts and payments are included, namely, Pittsburgh, Pa., Milwaukee, Wis., and Newark, N. J., and for most other cities, Table 4 presents a correct statement, not only of the city revenue receipts collected by the various divisions of the government of the city, but also of all those that were collected for the use of such divisions. For seven cities, namely, Chicago, Ill., Cleveland, Ohio, Detroit, Mich., Buffalo, N. Y., Cincinnati, Ohio, Los Angeles, Cal., and Minneapolis, Minn., the table shows the revenues collected for the several divisions of the government of the city, but does not show the revenues collected for those divisions by the county. For a number of cities where the city corporation collects

[1] See "Difficulties arising from differences in governmental organizations," page 21.

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taxes and other revenues for other divisions of the government of the city as well as for its own use and benefit, the table shows the amounts as collected by the city corporation, and not as collected for the divisions which may eventually use the money in meeting their governmental costs.

Of the independent local governmental units reported, the school districts are the most important and numerous, being reported in 102 cities; park districts are found in 6 cities; sanitary districts and boroughs or towns, each in 2 cities; a poor district, a navigation district, a water district, a bridge district, a district for township expenses, and a district for borough expenses each in 1 city. In addition, for 3 cities, namely, Rochester, Syracuse, and Troy, N. Y., some expenses were paid through a special fund of the county government. In the case of each of these cities the county levied and collected taxes to reimburse itself for payments for the poor and the delinquent and for election and other expenses of the city. In certain other cities of New York, namely, Yonkers, Schenectady, Binghamton, Elmira, Auburn, Jamestown, Amsterdam, and Niagara Falls, in which the county performs similar services for the city, the cities reimbursed the counties for these expenses by warrant payments.

Where there were several independent school districts or other districts within the limits of a given city, a report was secured for each district, but the figures for the several classes of districts in each city are consolidated into a single total in Table 4. In some cities the school district maintains only a part of the public schools, the city corporation maintaining the rest. The city corporation sometimes expends money for sanitation, parks, poor relief, port improvements, bridge construction, or water supply, in addition to the payments made for the same purposes by the independent districts having these objects particularly in charge. The transactions of all the independent governmental units shown in Table 4 are analyzed and their receipts and payments added to the corresponding receipts and payments of the city corporation in making up the other financial tables of this report. Thus payments of an independent school district and of the city corporation for school expenses are consolidated in Division VII of Table 12, and all payments for school outlays are combined and appear under the appropriate heading in Table 18.

Revenue receipts of the divisions of the city governments.—In the case of cities having governments which consist of two or more separate and independent divisions, such as have been considered under the last heading, the revenues of the divisions are seldom derived in like proportion from the same source and those of no one division are drawn in like proportion from the sources from which the cities having a single division of government derive their income, as is shown in detail by the figures of Table 4. A summary of the revenue receipts of the 193 cities covered by the census report for 1911 was given in Table VII of that report, and a comparative exhibit of the per cent distribution of those receipts from the various revenues was given in Table XIII of the same volume.

Differences in revenue systems of the different states.—The revenues of the 195 cities covered by this report are obtained under the constitutional and statutory provisions of 39 different states and those of the District of Columbia. Under those provisions the cities of one state seldom derive their revenue receipts in the same proportion from the several sources as do the cities of other states. This fact may readily be demonstrated by a study of the figures of Table 4. To assist in showing the differences in the revenue systems under which the several cities of the Nation are operated, the Bureau of the Census in its Financial Statistics of Cities for 1911 presented a summary by states, and also exhibited a per cent distribution, of the revenue receipts of cities of those states. These summaries constituted Tables VIII and XIV of the 1911 report, and the reader desirous of using such data as are here referred to is respectfully referred to that report.

Comparison between revenue receipts and all governmental cost payments.—Comparisons between revenue receipts and governmental cost payments are of the greatest significance in municipal finance. If a city is realizing more money from revenues than it is paying for expenses, interest, and outlays, it has a balance which may be applied to reducing indebtedness; while if its payments for expenses, interest, and outlays are greater than its revenue receipts, the city is increasing its indebtedness. If it is realizing from revenues enough money to pay for expenses and interest, but only a portion of its outlays, it is shifting a part of the burden of paying for its permanent properties and public improvements upon the future.

In the last three columns of Table 4 are shown the results of comparisons between revenue receipts and governmental cost payments. In the first of these columns is shown the excess of governmental cost payments over revenue receipts for the cities in which such payments were in excess of revenue receipts, and in the second column is shown the excess of revenue receipts over governmental cost payments for cities in which revenue receipts were greater. Of the 195 cities covered by this report, 49 realized enough from revenues to meet all their payments for expenses, interest, and outlays, and to have a balance available for paying off debt. The excess of revenue receipts of these 49 cities over their governmental cost payments amounted to $14,145,083, an average of $288,675. Chicago, Ill., reported the greatest excess, $6,985,596. The excess of governmental cost payments over revenue receipts by the 146 cities reporting such excess was $124,341,240, an average of $851,652.

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This excess varied from $37,728,405 for New York, N. Y., to $3,635 for Springfield, Mo., and the excess of governmental cost payments of the 195 municipalities over the revenue receipts was $110,196,157.

Comparison between revenue receipts and payments for expenses and interest.—The final column of Table 4 shows the excess of revenue receipts over payments for expenses and interest. These payments for expenses and interest correspond approximately to the charges of a business corporation for maintenance, operating expenses, and interest, except that no allowances have been made for depreciation. The 195 municipalities together collected $193,285,310 more from revenue than they paid out for expenses and interest, and each city, except Hoboken, Passaic, and West Hoboken, N. J., received enough from revenues to meet its expenses and interest and to pay a portion of its outlays. The excess of payments for expenses, interest, and outlays over revenue receipts varied greatly among the different cities, and the figures have little significance except as the amounts of the outlays are also taken into consideration. The excess of revenue receipts over expenses and interest for all cities was equal to 63.7 per cent of the total net payments for outlays. The corresponding percentages for 1911, 1910, 1909, and 1908 were 61.2, 65.7, 61.5, and 49.2, respectively.

In Table VIII there is presented a summary of the revenue receipts and the payments for expenses and interest, and for outlays, for groups of cities classified by the percentage of their revenue receipts for 1912 that were in excess of their payments for expenses and interest.

Table VIII

GROUP OF CITIES WITH SPECIFIED EXCESS OF REVENUE RECEIPTS OVER PAYMENTS FOR EXPENSES AND INTEREST.	Number of cities.	REVENUE RECEIPTS.		PAYMENTS FOR EXPENSES AND INTEREST.		PER CENT OF REVENUE RECEIPTS—		EXCESS OF REVENUE RECEIPTS OVER PAYMENTS FOR EXPENSES AND INTEREST.		PAYMENTS FOR OUTLAYS.		Per cent of payments for outlays represented by excess of revenue receipts over payments for expenses and interest.
		Total.	Per capita.	Total.	Per capita.	Required for meeting expenses and interest.	Available for outlays and for other purposes.	Total.	Per capita.	Total.	Per capita.	
Grand total	195	$849,037,104	$28.96	$655,751,794	$22.36	77.2	22.8	$193,285,310	$6.59	$303,481,467	$10.35	63.7
More than 40 per cent	18	59,553,223	33.42	32,347,485	18.15	54.3	45.7	27,205,738	15.27	40,941,837	22.98	66.9
From 30 to 40 per cent	33	151,199,251	29.90	99,637,874	19.71	65.9	34.1	51,561,377	10.20	51,442,709	10.17	100.2
From 20 to 30 per cent	69	177,943,230	25.16	133,241,508	18.84	74.9	25.1	44,701,722	6.32	67,835,474	9.59	65.9
From 10 to 20 per cent	62	440,900,812	30.51	371,798,387	25.73	84.3	15.7	69,102,425	4.78	137,121,329	9.49	50.4
Less than 10 per cent	13	19,440,585	20.27	18,726,540	19.53	96.3	3.7	714,048	0.74	6,140,118	6.40	11.6

Of the 195 municipalities covered by this report 18, namely, Los Angeles, Cal., Kansas City, Mo., Portland, Oreg., Oakland, Cal., Kansas City, Kans., Oklahoma City, Okla., Fort Wayne, Ind., Harrisburg, Pa., South Bend, Ind., Wichita, Kans., Little Rock, Ark., San Diego, Cal., Huntington, W. Va., Springfield, Mo., Pasadena, Cal., Cedar Rapids, Iowa, Joplin, Mo., and Council Bluffs, Iowa, reported an excess of revenue receipts over their payments for expenses and interest equal to or greater than 40 per cent of their revenue receipts. The greater number of these are rapidly growing cities and all of them had a comparatively large percentage of their revenue receipts from special assessments, as may be seen by reference to Table 6. Of the $59,553,223 total revenue receipts of these cities, $17,120,303, or 28.8 per cent, was obtained from special assessments, as compared with a percentage of only 8.4 for the 195 cities, or 6.9 for the cities other than those of the special group here under consideration. All of the 18 cities of this group had payments for expenses and interest which constituted less than 60 per cent of their revenue receipts, and the total payments of the group for expenses and interest constituted but 54.3 per cent of all their revenue receipts. It is quite noteworthy that if the other revenues of these cities had been as they were in 1912 and the cities had collected no special assessments, their revenue receipts would have exceeded their payments for expenses and interest by only 23.8 per cent of their revenue receipts, which is about the same as that of the group of 69 cities to which the figures of the third group of the table relate. The per capita revenue receipts of these 18 cities were greater than those of any other group, and the per capita payments for outlays were more than twice the corresponding average of the 195 cities and of the cities of the second, third, and fourth groups, and were approximately three and one-half times those for the fifth group of cities shown in the table. This group of 18 cities included only one of the larger and but few of the smaller cities, the average population of the group being 98,997, as compared with the average of 150,362 for the 195 cities. The significance of the facts to which attention is called above, as well as those shown in Table 4, can not readily be grasped unless they are considered in connection with the figures of Table 21, which shows the receipts of several cities which increased their debt obligations and the payments which decreased such obligations.

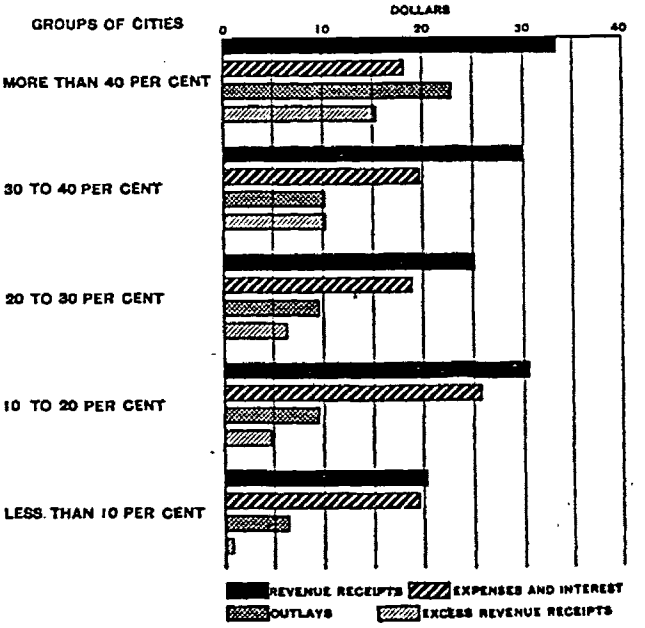
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The per capita revenue receipts of the second group shown in Table VIII is about one-fifth greater than that of the third group, although their per capita payments for expenses and interest differ but slightly. The per capita revenue receipts of the second group slightly exceed, and those of the third group are considerably less than the average for the 195 cities, while the per capita payments for expenses and interest, and for outlays for each of these groups are less than the average. The revenue receipts of the second group from special assessments constituted 12.2 per cent of all revenue receipts, and the corresponding percentage for the third group was 8.4, showing that the second group utilized this revenue to a greater extent than, and the third group to a same extent as, the 195 cities as a whole, but both markedly less than the cities of the first group.

The per capita revenue receipts and the per capita payments for expenses and interest of the fourth group are greater than those for the 195 cities taken together, and the per capita payments for expenses and interest are greater than those of any other group. The percentage of the revenue receipts of this group from special assessments was 5.5, which was less than that of the 195 cities as a whole, and less than the corresponding percentages of the first, second, and third groups.

The last group includes 13 cities, as follows: Newark, Camden, Hoboken, Passaic, West Hoboken, and Orange, N. J., Charleston, S. C., McKeesport and New Castle, Pa., Wheeling, W. Va., Auburn and Mount Vernon, N.Y., and Portsmouth, Va. These cities had an average population of 73,767, which was slightly less than one-half of the average of the 195 cities, and as a group had the smallest per capita revenue receipts of any group, as well as very small per capita payments for outlays. The percentage of revenue receipts represented by the receipts from special assessments was 7.3. This fact taken in connection with the other facts mentioned indicates that the chief characteristic of these cities is a governmental administration which, while taxing them relatively much less than is done by the other cities, is accomplishing much less for their citizens in the way of public improvements or expenditure for the public welfare. Diagram 7, which follows, represents graphically for the 195 cities and for the five groups shown in Table VIII the per capita revenue receipts and per capita payments for expenses and interest, and for outlays.

DIAGRAM 7.—PER CAPITA REVENUE RECEIPTS, AND PER CAPITA PAYMENTS FOR EXPENSES AND INTEREST, AND FOR OUTLAYS, IN GROUPS OF CITIES WITH SPECIFIED EXCESS OF REVENUE RECEIPTS OVER PAYMENTS FOR EXPENSES AND INTEREST.



Comparative summary of the revenue receipts and governmental cost payments of 146 cities: 1902–1912.—Table IX shows, for the 146 cities for which statistics throughout the entire period 1902 to 1912 are available, the aggregate net revenue receipts and the aggregate net payments for expenses, interest, and outlays.

Table IX

YEAR.	NET REVENUE RECEIPTS.		NET GOVERNMENTAL COST PAYMENTS.								PER CENT OF—	
			Total.		For expenses.		For interest.		For outlays.			
	Amount.	Per cent of increase over 1902.	Amount.	Per cent of increase over 1902.	Amount.	Per cent of increase over 1902.	Amount.	Per cent of increase over 1902.	Amount.	Per cent of increase over 1902.	Governmental cost payments represented by revenue receipts.	Revenue receipts represented by payments for expenses and interest.
Eleven years.	$6,471,588,125	.....	$7,521,929,978	.....	$4,350,738,065	.....	$686,490,689	.....	$2,484,701,224	.....	86.0	77.8
1912	788,366,743	87.8	906,997,327	96.1	521,627,960	78.4	87,188,295	106.7	298,181,072	133.1	86.9	77.2
1911	750,335,552	78.7	862,229,808	86.4	485,307,642	65.9	82,648,372	96.0	294,273,794	130.0	87.0	75.7
1910	717,882,232	71.0	807,224,695	74.5	464,148,789	58.7	76,832,300	82.2	266,243,606	108.1	88.9	75.4
1909	663,379,686	58.0	761,562,037	64.6	434,008,861	48.4	71,857,259	70.4	255,695,917	99.8	87.1	76.3
1908	624,833,065	48.8	761,527,311	64.6	423,754,758	44.9	68,739,679	63.0	269,032,874	110.3	82.1	78.8
1907	568,756,856	35.5	691,049,439	49.4	393,000,355	34.4	59,199,783	40.4	238,849,301	88.7	82.3	79.5
1906	526,934,945	25.5	600,383,766	29.8	352,817,373	20.6	55,131,582	30.7	192,434,811	50.4	87.8	77.4
1905	500,960,415	19.5	583,646,656	26.2	346,162,500	18.4	51,902,051	23.1	185,582,105	45.0	85.8	79.5
1904	469,131,231	11.7	566,509,115	22.5	335,383,907	14.7	47,760,974	13.2	183,364,234	43.3	82.8	81.7
1903	441,116,189	5.1	518,225,379	12.0	302,078,202	3.3	43,064,789	2.1	173,092,408	35.2	85.1	78.2
1902	419,891,211	.....	462,574,445	.....	292,447,718	.....	42,175,625	.....	127,951,102	.....	90.8	79.7

As shown in the foregoing table, the net revenue receipts increased in the period 1902–1912 from $419,891,211 to $788,366,743, or 87.8 per cent. During the corresponding period the percentage of

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increase was, for expenses, 78.4; for interest, 106.7; and for outlays, 133.1. The revenue receipts and the payments for expenses and interest for the 11 years make an unbroken series of increases, the receipts and payments of each year being greater than the corresponding ones for the preceding year. The payments for outlays make a like unbroken series of increases with the exception of the years 1908 and 1909. The total governmental cost payments increased from $462,574,445 in 1902 to $906,997,327 in 1912, or 96.1 per cent. This is a slightly greater percentage of increase than that of revenue, showing with the markedly greater increase of payments for outlays a small tendency to increase the proportion of outlay payments to be met from the issue of debt obligations.

DIAGRAM 8.—NET REVENUE RECEIPTS AND NET GOVERNMENTAL COST PAYMENTS OF 146 CITIES: 1902-1912.

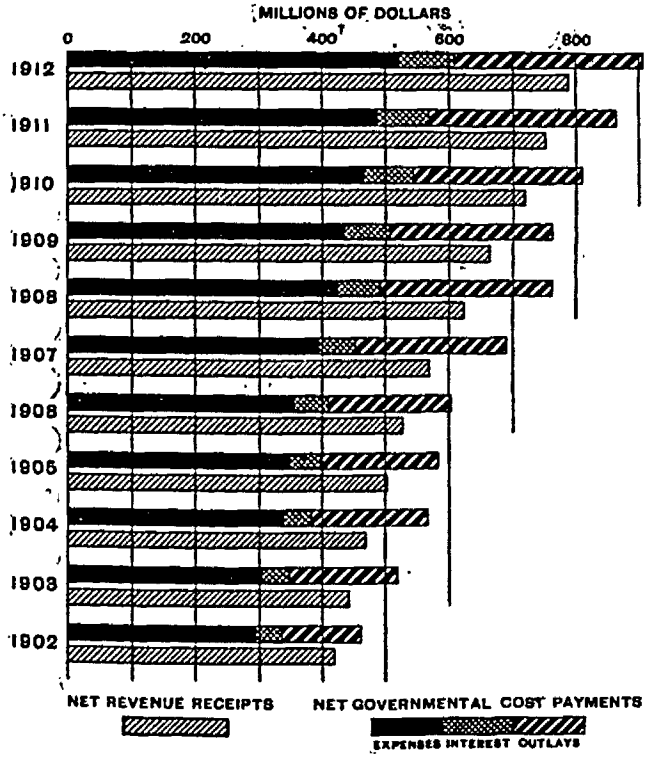


Diagram 8 presents graphically the relative increase in 11 years of the net revenues, governmental costs, expenses, interest, and outlays of the 146 cities, as shown by the figures of Table IX.

TABLE 5.

Per capita revenue receipts and governmental cost payments.—The per capita receipts and payments of Table 5 are based on the absolute amounts shown in Table 4 which include certain transfers between enterprises, departments, and funds, but exclude receipts and payments in error and all other counterbalancing receipts and payments.

Per capita net revenue receipts and governmental cost payments.—The per capita figures of Table 5 exhibit with a fair degree of accuracy the relative amounts of revenue exacted by the several cities from specified sources, and also exhibit the relative governmental costs for expenses, interest, and outlays. The totals of the revenue receipts as given in the table are not, however, in all cases correct statements of the actual average contribution of the citizens of the several cities to the costs of government, since they include the transfers between departments and funds above referred to. For a like reason the total governmental costs of the table slightly exaggerate the actual current costs of the city governments. Further, as the amounts of these transfer receipts and payments included in the totals of the table vary with the different cities, the averages of the table are not absolutely correct measures of the relative costs of government as between different cities. The amounts of these transfer receipts and payments for the several cities have been given in Table VI, which also exhibits the net revenue receipts and governmental cost payments for every city. As presenting the most comparable figures practicable of the relative contributions to the support of city governments by the citizens of the several cities and of the relative governmental costs of those cities, the per capita net revenue receipts and governmental cost payments of the several cities are given in Table X, which follows on page 74. The per capita figures are in all cases based upon the absolute amounts of Table VI.

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Table X

City number.	CITY.	PER CAPITA NET— Revenue receipts.	PER CAPITA NET— Governmental cost payments.
	Grand total	$28.28	$32.04
	Group I	33.81	37.14
	Group II	30.54	36.81
	Group III	24.86	29.44
	Group IV	20.96	23.72
	Group V	19.74	22.17
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1912.		
1	New York, N. Y	$38.84	$46.29
2	Chicago, Ill	32.34	29.30
3	Philadelphia, Pa	24.87	26.49
4	St. Louis, Mo	29.88	30.23
5	Boston, Mass	45.46	43.39
6	Cleveland, Ohio	25.07	30.77
7	Baltimore, Md	23.55	30.42
8	Pittsburgh, Pa	37.95	40.66
9	Detroit, Mich	24.93	27.16
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1912.		
10	Buffalo, N. Y	$27.73	$31.07
11	San Francisco, Cal	31.58	43.34
12	Milwaukee, Wis	25.04	25.70
13	Cincinnati, Ohio	33.03	37.60
14	Los Angeles, Cal	39.56	58.90
15	Newark, N. J	26.89	36.83
16	New Orleans, La	22.46	25.26
17	Washington, D. C	41.92	37.56
18	Minneapolis, Minn	26.94	34.05
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1912.		
19	Jersey City, N. J	$20.89	$21.96
20	Seattle, Wash	39.99	46.59
21	Kansas City, Mo	36.70	38.91
22	Indianapolis, Ind	23.67	21.97
23	Providence, R. I	24.90	21.84
24	Portland, Oreg	40.72	52.83
25	Rochester, N. Y	27.52	35.69
26	Denver, Colo	27.04	39.93
27	Louisville, Ky	24.37	25.88
28	St. Paul, Minn	19.84	20.63
29	Columbus, Ohio	23.19	26.69
30	Toledo, Ohio	22.49	26.91
31	Oakland, Cal	31.59	37.34
32	Atlanta, Ga	21.39	21.35
33	Worcester, Mass	25.27	27.49
34	Birmingham, Ala	13.69	16.21
35	Syracuse, N. Y	24.44	25.09
36	New Haven, Conn	18.71	18.94
37	Memphis, Tenn	24.09	30.93
38	Scranton, Pa	13.38	14.23
39	Richmond, Va	25.96	28.14
40	Paterson, N. J	15.01	16.98
41	Omaha, Nebr	28.68	33.60
42	Fall River, Mass	19.08	19.48
43	Spokane, Wash	33.45	49.63
44	Dayton, Ohio	18.23	21.47
45	Grand Rapids, Mich	18.93	26.40
46	Nashville, Tenn	18.33	21.25
47	Bridgeport, Conn	16.99	19.39
48	Lowell, Mass	19.31	19.43
49	Cambridge, Mass	25.32	25.59
50	San Antonio, Tex	13.95	12.63
51	New Bedford, Mass	25.43	33.97
52	Hartford, Conn	29.12	29.06
53	Dallas, Tex	24.51	32.19
54	Trenton, N. J	18.80	20.56
55	Albany, N. Y	22.12	30.93
56	Salt Lake City, Utah	28.77	26.79
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1912.		
57	Reading, Pa	$12.58	$12.37
58	Camden, N. J	14.55	15.41
59	Springfield, Mass	31.67	35.43
60	Tacoma, Wash	39.34	63.82
61	Lynn, Mass	21.42	23.85
62	Des Moines, Iowa	21.03	27.09
63	Lawrence, Mass	19.14	17.17
64	Wilmington, Del	13.39	13.78
65	Kansas City, Kans	24.05	26.71
66	Yonkers, N. Y	$28.23	$38.26
67	Youngstown, Ohio	19.84	22.49
68	Houston, Tex	21.49	24.46
69	Fort Worth, Tex	24.21	35.41
70	Duluth, Minn	29.03	30.17
71	Norfolk, Va	20.61	21.97
72	Oklahoma City, Okla	35.23	37.14
73	Schenectady, N. Y	20.28	20.62
74	Somerville, Mass	21.98	22.16
75	St. Joseph, Mo	16.50	15.78
76	Utica, N. Y	19.67	17.13
77	Elizabeth, N. J	14.81	14.21
78	Waterbury, Conn	17.61	20.60
79	Troy, N. Y	24.87	25.31
80	Akron, Ohio	17.57	41.39
81	Manchester, N. H	16.42	18.04
82	Hoboken, N. J	17.81	21.51
83	Wilkes-Barre, Pa	12.71	17.29
84	Erie, Pa	16.36	15.84
85	Evansville, Ind	19.76	19.39
86	Peoria, Ill	21.39	22.40
87	Fort Wayne, Ind	21.23	19.64
88	Harrisburg, Pa	21.76	23.65
89	Savannah, Ga	21.08	20.43
90	East St. Louis, Ill	16.54	23.68
91	Jacksonville, Fla	27.19	37.62
92	South Bend, Ind	17.58	17.08
93	Terre Haute, Ind	14.52	15.63
94	Passaic, N. J	10.50	14.98
95	Johnstown, Pa	9.68	9.35
96	Bayonne, N. J	25.00	23.70
97	Brockton, Mass	21.94	22.53
98	Portland, Me	31.71	33.13
99	Holyoke, Mass	28.11	28.29
100	Charleston, S. C	14.94	14.10
101	Wichita, Kans	23.83	24.51
102	Allentown, Pa	11.85	10.44
103	Springfield, Ill	19.56	20.63
104	Covington, Ky	14.58	16.05
105	Altoona, Pa	14.61	15.88
106	Pawtucket, R. I	21.65	23.29
107	Canton, Ohio	16.61	18.78
108	Mobile, Ala	20.70	18.27
109	Sacramento, Cal	34.34	36.06
110	Saginaw, Mich	20.57	19.19
111	Sioux City, Iowa	21.18	20.39
112	Binghamton, N. Y	16.36	16.77
113	Atlantic City, N. J	36.18	51.51
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912.		
114	Rockford, Ill	$18.81	$22.25
115	Little Rock, Ark	20.05	26.78
116	Augusta, Ga	18.84	24.58
117	Springfield, Ohio	16.53	18.83
118	Lancaster, Pa	12.19	12.97
119	Pueblo, Colo	20.60	19.45
120	New Britain, Conn	18.23	18.60
121	Chattanooga, Tenn	16.16	21.24
122	York, Pa	8.77	11.36
123	Malden, Mass	21.69	20.95
124	Berkeley, Cal	19.73	17.79
125	Bay City, Mich	14.90	13.84
126	Haverhill, Mass	22.42	21.46
127	Topeka, Kans	22.32	22.59
128	Salem, Mass	19.68	22.06
129	Lincoln, Nebr	22.10	22.73
130	Davenport, Iowa	20.71	23.15
131	El Paso, Tex	23.25	25.43
132	San Diego, Cal	47.37	51.87
133	Tampa, Fla	16.44	15.10
134	McKeesport, Pa	15.97	15.94
135	Flint, Mich	12.46	15.92
136	Kalamazoo, Mich	14.34	16.33
137	Racine, Wis	16.43	16.72
138	Superior, Wis	17.68	19.28
139	Wheeling, W. Va	17.13	19.67
140	Macon, Ga	20.39	24.53
141	Newton, Mass	42.42	37.05
142	Butte, Mont	21.47	20.27
143	Woonsocket, R. I	14.81	14.75

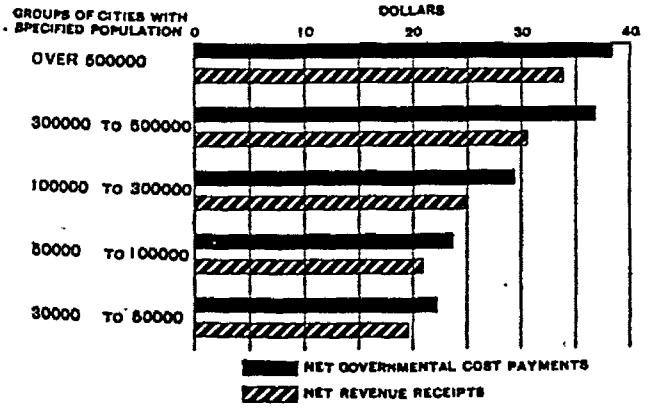
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Table X—Continued.

City number.	City	Per capita net—Revenue receipts.	Per capita net—Governmental cost payments.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912—continued.		
144	Montgomery, Ala.	$18.14	$20.34
145	Chester, Pa.	11.19	18.75
146	Fitchburg, Mass.	21.68	27.22
147	Dubuque, Iowa	17.42	16.07
148	Galveston, Tex.	22.82	22.45
149	West Hoboken, N. J.	9.84	13.78
150	New Castle, Pa.	10.06	16.20
151	Roanoke, Va.	16.03	16.51
152	Elmira, N. Y.	16.34	18.06
153	Huntington, W. Va.	15.31	17.75
154	East Orange, N. J.	26.39	35.11
155	Knoxville, Tenn.	22.45	20.51
156	Hamilton, Ohio	18.79	19.61
157	Lexington, Ky.	17.58	19.20
158	Springfield, Mo.	16.66	16.76
159	Quincy, Ill.	15.00	11.13
160	Charlotte, N. C.	11.69	20.05
161	Joliet, Ill.	19.38	20.36
162	Pasadena, Cal.	42.31	49.84
163	Auburn, N. Y.	16.65	21.06
164	Everett, Mass.	21.30	21.43
165	Decatur, Ill.	16.72	17.18
166	Portsmouth, Va.	9.68	15.40
167	Perth Amboy, N. J.	15.16	18.72
168	Taunton, Mass.	23.37	22.29
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912—continued.		
169	Quincy, Mass.	$25.97	$29.45
170	Lansing, Mich.	20.94	16.83
171	Pittsfield, Mass.	21.40	31.55
172	Cedar Rapids, Iowa	20.39	28.36
173	Oshkosh, Wis.	14.19	13.27
174	San Jose, Cal.	21.65	23.10
175	Amsterdam, N. Y.	13.50	12.03
176	Jamestown, N. Y.	20.07	23.87
177	Mount Vernon, N. Y.	32.25	41.11
178	Niagara Falls, N. Y.	36.27	43.18
179	Jackson, Mich.	16.77	19.97
180	Williamsport, Pa.	12.77	10.34
181	Joplin, Mo.	15.77	14.09
182	Lima, Ohio	14.69	12.13
183	Muskogee, Okla.	24.43	51.77
184	Chelsea, Mass.	27.40	28.58
185	New Rochelle, N. Y.	33.83	37.03
186	Aurora, Ill.	18.91	24.44
187	Lorain, Ohio	17.34	22.99
188	Austin, Tex.	21.49	20.02
189	Newport, Ky.	14.87	15.26
190	Orange, N. J.	19.14	20.25
191	La Crosse, Wis.	17.89	18.19
192	Lynchburg, Va.	23.92	25.83
193	Shreveport, La.	17.52	32.97
194	Colorado Springs, Colo.	28.29	31.46
195	Council Bluffs, Iowa	25.24	43.60

Revenues and governmental costs increasing with the size of cities.—The most significant figures of Table X, as well as those of Table 5, are those for the five groups of cities arranged according to population. The averages for both tables are largest for the first group, and decrease successively from group to group, showing in general that the revenue receipts and governmental cost payments increase with the size of the cities from those having 30,000 to those with over 500,000 inhabitants. This general tendency is illustrated by Diagram 9, which follows.

DIAGRAM 9.—PER CAPITA NET REVENUE RECEIPTS AND GOVERNMENTAL COST PAYMENTS FOR GROUPS OF CITIES WITH SPECIFIED POPULATION: 1912.

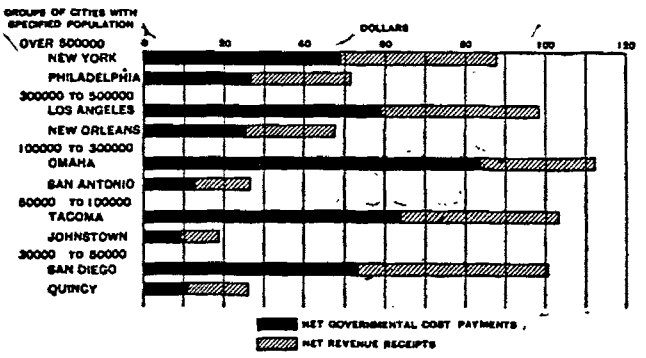


To the general rule set forth above and illustrated by Diagram 9 there are many individual exceptions, as may be seen by a study of Table X, and also by the following statement which gives the net per capita revenue receipts and governmental cost payments of each of the two cities of the five groups, having the highest and lowest net per capita as shown by Table X:

GROUP.	Highest city.	Per capita net revenue receipts.	Per capita net governmental cost payments.	Lowest city.	Per capita net revenue receipts.	Per capita net governmental cost payments
I	New York, N. Y.	$38.84	$46.29	Philadelphia, Pa.	$24.87	$26.49
II	Los Angeles, Cal.	39.56	53.90	New Orleans, La.	22.46	25.26
III	Omaha, Nebr.	28.68	83.60	San Antonio, Tex.	13.95	12.63
IV	Tacoma, Wash.	39.54	63.82	Johnstown, Pa.	9.68	9.35
V	San Diego, Cal.	47.37	51.37	York, Pa.	8.77	11.36

The variations shown by the foregoing figures are illustrated by Diagram 10, which follows.

DIAGRAM 10.—PER CAPITA NET REVENUE RECEIPTS AND GOVERNMENTAL COST PAYMENTS FOR CITIES WITH HIGHEST AND LOWEST PER CAPITA GOVERNMENTAL COST PAYMENTS IN GROUPS OF CITIES WITH SPECIFIED POPULATION: 1912.



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On the receipt side of Table 5 the per capita figures for the five groups for all columns exhibit the general tendency illustrated by Diagram 9 for all revenue receipts to decrease from Group I to Group V, and yet no one of the nine columns presents an unbroken series from the highest to the lowest, the nearest approach being in the column for property taxes, in which the series is broken only because the receipts were slightly less for Group IV than for Group V. The per capita receipts from special assessments were larger for Group III than for any other group, being notably large for the following cities of that group: Seattle, Wash., Kansas City, Mo., Portland, Oreg., Oakland, Cal., and Spokane, Wash.

On the payment side the per capita figures for three of the five columns, other than that headed "All governmental cost payments" were largest for Group I, and decreased successively from group to group. The exceptions to be noted are in the columns "Expenses of public service enterprises" and "Outlays," in which the largest averages are found in Groups IV and II, respectively. The cities with the highest and lowest per capita payments for the principal classes of governmental costs were as follows:

GOVERNMENTAL COSTS.	Highest city.	Payments.	Lowest city.	Payments.
Expenses of general departments.	Boston, Mass....	$28.06	Charlotte, N. C....	$6.44
Expenses of public service enterprises.	Holyoke, Mass..	6.53	York, Pa[1].....	0.00
Interest.....	Boston, Mass....	8.40	Springfield, Mo....	0.08
Outlays.....	Omaha, Nebr...	60.43	Charleston, S. C...	0.65

[1] Less than one-half of 1 cent.

Comparative summary of per capita net revenue receipts and net governmental cost payments: 1902–1912.—In Table XI, which follows, is presented a summary of the per capita net revenue receipts and per capita net governmental cost payments for the aggregate of all cities covered by the several census reports from 1902 to 1912.

Table XI	PER CAPITA NET REVENUE RECEIPTS.			PER CAPITA NET GOVERNMENTAL COST PAYMENTS.				
YEAR.	Total.	Other than of public service enterprises.	Of public service enterprises.	Total.	For expenses of general departments.	For expenses of public service enterprises.	For interest.	For outlays.
1912.....	$28.28	$25.38	$2.90	$32.56	$17.25	$1.35	$3.14	$10.82
1911.....	27.57	24.65	2.92	31.86	16.53	1.26	3.04	11.03
1910.....	27.24	24.26	2.97	30.74	16.37	1.25	2.91	10.21
1909.....	26.21	23.34	2.87	30.12	15.92	1.22	2.84	10.14
1908.....	26.28	23.47	2.81	32.02	16.53	1.28	2.89	11.32
1907.....	24.50	21.74	2.76	29.73	15.72	1.18	2.55	10.28
1906.....	23.18	20.41	2.77	26.29	14.37	1.14	2.43	8.35
1905.....	22.61	20.03	2.58	25.59	13.85	1.09	2.36	8.29
1904.....	21.92	19.39	2.53	25.72	13.76	1.21	2.22	8.53
1903.....	20.89	18.43	2.46	24.79	13.49	1.12	2.05	8.13
1902.....	20.12	17.76	2.36	22.50	13.38	0.96	2.03	6.13

The receipts and payments in this table are on the same basis as those of Table X, but on a different one from those included in Table 5, which are computed on the basis of the amounts included in Table 4, while the figures of Table XI are computed after excluding the service and interest transfers to make them fully comparable with the figures of prior years, as are those of Table X.

The summary gives the per capita figures for all revenue receipts and also for those (1) from revenues other than of public service enterprises and (2) from revenues of public service enterprises. It also gives the per capita figures for all governmental costs and (1) for expenses of general departments, (2) for expenses of public service enterprises, (3) for interest, and (4) for outlays. The number of cities for which the census report presents statistics has materially increased since 1902, but these changes have not been of such a character as seriously to affect the comparability of the per capita figures.

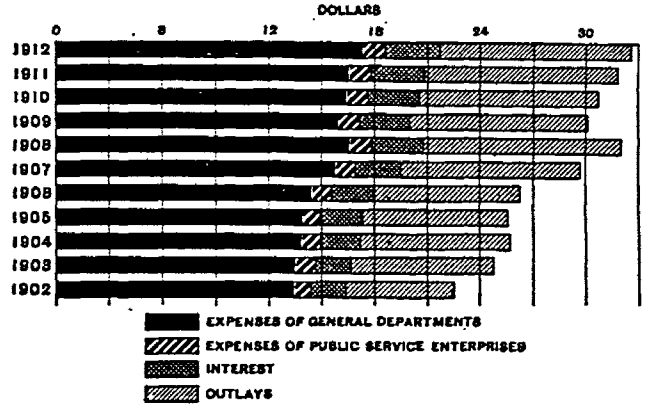
Changes in per capita net revenue receipts: 1902–1912.—The per capita net revenue receipts for all the cities combined increased from $20.12 in 1902 to $28.28 in 1912, a gain of 40.6 per cent. The per capita net revenue receipts other than of public service enterprises increased from $17.76 in 1902 to $25.38 in 1912, a gain of 42.9 per cent, while those of public service enterprises increased during the same period from $2.36 to $2.90, a gain of only 22.9 per cent. The net revenue receipts of public service enterprises have therefore increased somewhat less rapidly than other revenue receipts, and as a result the percentage which the revenue receipts of public service enterprises constituted of all revenue receipts decreased from 11.7 in 1902 to 10.3 in 1912.

Changes in per capita net governmental cost payments: 1902–1912.—The per capita total net governmental cost payments increased from $22.50 in 1902 to $32.56 in 1912, a gain of 44.7 per cent. The corresponding percentages of increase for the various classes of per capita net governmental cost payments for the same period were as follows: Expenses of general departments, 28.9; expenses of public service enterprises, 40.6; interest, 54.7; and outlays, 76.5. The per capita net payments for both classes of expenses shown in the table increased less rapidly than did the per capita net revenue receipts, but the per capita payments for outlays show a much greater relative increase than the per capita revenue receipts. This condition comports with the great increase in public indebtedness recorded in other tables of this report, and is reflected in the increase of per capita payments for interest on municipal debt shown in Table XI. The increasing relative magnitude of outlay payments is also shown by a comparison of the payments for 1902 with those for 1912, whereby it is found that in 1902, 59.5 per cent of the payments for governmental costs were for expenses of general departments, 4.3 for expenses of public service enterprises, 9 for interest, and 27.2 for outlays. The corresponding percentages for 1912 were 53, 4.1, 9.6, and 33.2.

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The gradual but marked increase in 11 years of the per capita payments for governmental costs, which include expenses, interest, and outlays, shown by the figures of Table XI, are illustrated for the aggregate of all cities covered by the census report by Diagram 11, which follows.

DIAGRAM 11.—PER CAPITA NET PAYMENTS FOR THE PRINCIPAL GOVERNMENTAL COSTS OF 146 CITIES: 1902–1912.



Comparative summary of per capita net receipts from principal revenues of 146 cities: 1902–1912.—In Table XII, which follows, are shown the per capita averages of all net revenue receipts, and those of a number of principal classes of such receipts. The summary is for all cities covered continuously by the census reports from 1902 to 1912. The revenue receipts which are included in the column headed "Other revenues" are those from special assessments, departmental fees, charges, sales, interest, rents privileges, fines, penalties, and escheats. The per capita receipts from the general property tax and all other groups of taxes show an increase from 1902 to 1912. The per capita receipts from taxes on the liquor traffic and other license taxes have shown great fluctuations, those for tax on the liquor traffic being greatest in 1908.

Table XII

YEAR.	Total.	The general property tax.	Taxes on liquor traffic.	License taxes other than on liquor traffic.	Other taxes.	Special assessments.	Subventions, grants, gifts, donations, and pension assessments.	Earnings of public service enterprises.	Other revenues.
1912	$28.28	$17.47	$1.40	$0.43	$0.57	$2.44	$1.32	$2.81	$1.84
1911	27.57	16.98	1.41	0.42	0.53	2.40	1.31	2.92	1.60
1910	27.24	16.77	1.43	0.41	0.60	2.45	1.22	2.97	1.40
1909	26.21	15.99	1.46	0.39	0.59	2.23	1.28	2.87	1.40
1908	26.28	15.78	1.64	0.39	0.56	2.11	1.31	2.81	1.68
1907	24.50	14.54	1.61	0.38	0.68	2.02	1.18	2.76	1.41
1906	23.18	13.92	1.62	0.37	0.58	1.68	1.09	2.79	1.15
1905	22.61	13.94	1.33	0.33	0.49	1.73	1.08	2.58	1.13
1904	21.92	13.38	1.34	0.30	0.48	1.67	1.07	2.53	1.15
1903	20.99	12.69	1.31	0.27	0.46	1.56	0.91	2.46	1.23
1902	20.12	12.65	1.27	0.28	0.39	1.24	0.86	2.36	1.07

The relations brought out in Table XII are shown graphically in Diagram 12.

DIAGRAM 12.—PER CAPITA NET RECEIPTS FROM THE PRINCIPAL REVENUES: 1902–1912.

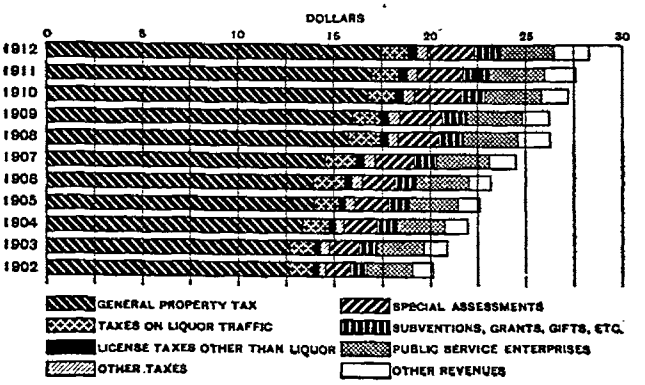


TABLE 6.

Character of table.—Table 6 shows for the several cities and for the five groups of cities the per cent which the receipts from each principal class of revenues constitute of the total revenue receipts, and the per cent which the payments for each of the principal classes of governmental costs constitute of the total of such payments. The percentages are in all cases computed upon the basis of the receipts and payments shown in Table 4.

Per cent distribution of revenue receipts, by cities.—Of the total receipts from revenues in 1912, 68.6 per cent was from property and other taxes. The percentages from this source of revenue for the different groups of cities varied from 62.1 for Group III to 72.8 for Group I. The only cities of over 100,000 inhabitants that realized less than 50 per cent of their revenues from property and other taxes were Washington, D. C., 46.5 per cent; Seattle, Wash., 37.8 per cent; Kansas City, Mo., 45.4 per cent; Portland, Oreg., 48.4 per cent; and Spokane, Wash., 42.1 per cent. Washington has a very high percentage of subventions and the other cities mentioned have very high percentages of special assessments.

Of the municipalities having between 30,000 and 100,000 inhabitants, 11 realized less than 50 per cent of their net revenue receipts from these taxes, the one showing the smallest percentage, Oklahoma City, Okla., having a percentage of only 32.1 and very large relative receipts from special assessments.

All cities had receipts from taxes other than property, including liquor and other business license taxes. The percentage of receipts from this class of revenue varies from 25.4 for Birmingham, Ala., to 0.1 for Newton, Mass. In addition to Birmingham, Ala., the following cities received more than 20 per cent of their net revenue from such taxes: Norfolk, Va., Joliet, Ill., and Lynchburg, Va.

Of the 195 cities covered by this report, 190 had receipts from special assessments and the following cities derived more than a third of their revenue

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from this source: Seattle, Wash., 35.2 per cent; Kansas City, Mo., 35 per cent; Portland, Oreg., 34.9 per cent; Oklahoma City, Okla., 57.2 per cent; Wichita, Kans., 38.9 per cent; Springfield, Mo., 37.7 per cent; Muskogee, Okla., 37.1 per cent; Little Rock, Ark., 35 per cent; and Huntington, W. Va., 38.5 per cent.

Washington, D. C., derived almost as large a percentage of its revenues from subventions, grants, gifts, and donations as from taxes. Most of this revenue was from a grant by the United States Government to defray a part of the costs of maintaining the city government. The entire subvention for West Hoboken, N. J., constituting 29.2 per cent of all revenues, was received from the state and county for educational purposes.

The following cities derived more than a fourth of their revenue from public service enterprises: Tacoma, Wash., 25.3 per cent; Jacksonville, Fla., 39.5 per cent; Holyoke, Mass., 35.8 per cent; Lancaster, Pa., 27.2 per cent; Wheeling, W. Va., 27.8 per cent; Hamilton, Ohio, 27 per cent; Lansing, Mich., 31.3 per cent; and Austin, Tex., 38.9 per cent.

Proportional distribution of revenue receipts, by divisions of the government of cities.—An examination of Table 4 will disclose the fact that the proportion of all revenues received from property taxes is much greater as a rule for city corporations in cities having a single division of government than in those having two or more divisions, while the relative contributions by special assessments are larger in the case of the city corporations last referred to. Such divisions of the city government as school districts and sanitary districts are very largely supported by property taxes, and, with the exception of park districts, receive no revenue from special assessments. The school districts receive a larger proportion of all revenues from subventions than any other division reporting such revenues.

Proportional distribution of revenue receipts, by states.—A careful examination of Table 4 will further disclose the fact that the relative proportion of all revenues received by cities from property taxes varies by states, being somewhat above the average in Massachusetts, Connecticut, New York, Iowa, and Louisiana, and very much below the average in the District of Columbia, Georgia, Florida, Alabama, Arkansas, Oklahoma, Washington, and Oregon. The cities of Georgia, Florida, Alabama, and Arkansas receive large relative revenues in the form of business taxes and nonbusiness license taxes; those of Georgia, Alabama, Arkansas, Oklahoma, Washington, and Oregon, large revenues from special assessments; and the District of Columbia, large revenues from subventions and grants by the United States Government. The per cent distribution of revenue receipts by division of city government as well as by states was given for 1911 in the census report on financial statistics of cities for that year.

Comparative summary of per cent distribution of net revenue receipts: 1902–1912.—Table XIII, which follows, presents a per cent distribution of the net revenue receipts of the cities covered continuously by the census reports for the years 1902 to 1912, inclusive. The headings of the columns differ somewhat from those of Table 6, owing to slight differences in the tables for net revenues in the earlier and later reports. The percentages are based upon the absolute amounts of net revenue receipts tabulated in the reports for the several years, and that basis differs somewhat from the basis for the percentages of Table 6, by being exclusive of service and interest transfers. The figures for the several years are not in all cases strictly comparable, since those for the years 1902 to 1908 are computed upon the basis of reports which in some columns include amounts received in error that were later refunded. A careful investigation shows that this noncomparability exaggerates for the years 1902 to 1908 the percentages for general property taxes to the extent of a fraction of 1 per cent. This exaggeration reduces the percentages of most of the other columns; the total exaggeration and reduction being for any given year not far from one-half of 1 per cent.

Table XIII

YEAR.	The general property tax.	Taxes on liquor traffic.	License taxes other than on liquor traffic.	Other taxes.	Special assessments.	Subventions, grants, gifts, donations, and pension assessments.	Earnings of public service enterprises.	Other revenues.
1912	61.9	5.0	1.5	2.0	8.6	4.7	10.2	6.1
1911	61.6	5.1	1.6	2.0	8.7	4.7	10.6	5.7
1910	61.6	5.2	1.6	2.2	8.9	4.5	10.9	5.1
1909	61.0	5.6	1.5	2.3	8.5	4.9	10.9	5.3
1908	60.0	6.4	1.6	2.2	8.0	5.0	10.7	6.1
1907	59.2	6.6	1.5	2.5	8.2	4.8	11.2	6.0
1906	59.8	6.9	1.5	2.4	7.0	4.7	11.9	5.8
1905	61.4	5.9	1.4	2.2	7.7	4.8	11.4	5.2
1904	61.3	6.1	1.4	2.2	7.7	4.9	11.3	5.1
1903	61.6	6.2	1.3	2.1	7.7	4.4	11.5	5.2
1902	63.6	6.5	1.2	1.9	6.3	4.3	11.5	4.7

The figures of Table XIII disclose a number of minor variations in the proportion of receipts obtained from year to year from the several revenues. No class of receipts show, however, a marked tendency to increase or decrease relatively, although those for public service enterprises, the general property tax, and license taxes have slightly smaller percentages in 1912 than in 1902, and the receipts from special assessments, subventions, grants, gifts, and pension assessments show somewhat greater percentages in the later than in the earlier years.

Per cent distribution of governmental cost payments in 1912, by cities.—Payments for outlays constituted 31.6 per cent of the total payments for governmental costs. Twenty cities had larger percentages of governmental cost payments for outlays than for expenses and interest. The percentages of the governmental cost payments of these cities represented by their payments for outlays are as follows: Los Angeles, Cal.,

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60.3; Portland, Oreg., 62.3; Oakland, Cal., 56.6; Omaha, Nebr., 72.2; Spokane, Wash., 57.2; Dallas, Tex., 53.8; Tacoma, Wash., 59.1; Fort Worth, Tex., 56.8; Oklahoma City, Okla., 54.2; Akron, Ohio, 67.3; Little Rock, Ark., 60.5; Chester, Pa., 53.5; Huntington, W. Va., 53.2; Springfield, Mo., 52.7; Charlotte, N. C., 52.5; Pasadena, Cal., 54; Muskogee, Okla., 63.8; Aurora, Ill., 50.9; Shreveport, La., 62.5; and Council Bluffs, Iowa, 65.8.

The cities with the highest and lowest percentages of governmental cost payments for interest for the respective groups of cities were as follows:

GROUP.	Highest city.	Per cent.	Lowest city.	Per cent.
I	Boston, Mass.	18.3	Detroit, Mich.	4.1
II	New Orleans, La.	20.7	Washington, D. C.	2.8
III	Cambridge, Mass.	20.1	Indianapolis, Ind.	3.4
IV	Mobile, Ala.	21.2	Sacramento, Cal.	2.6
V	Galveston, Tex.	21.5	Springfield, Mo.	0.5

Comparative summary of the per cent distribution of net governmental cost payments: 1902–1912.—Table XIV, which follows, gives the per cent distribution of the net governmental cost payments of 146 cities given in Table IX for the years 1902 to 1912, inclusive. The table discloses a general relative increase in the payments for outlays and a relative decrease in the payments for expenses, while the percentages of the table for interest payments fluctuate slightly with the years; and the percentage for governmental costs for 1912 differs but little from that of 1902. An examination of the basic figures of Table IX clearly discloses the fact that the principal factor of the minor variations in the percentages for all three columns is the great fluctuation in the aggregate payments for outlays, which have varied much more than those for expenses or interest. The payments for interest have steadily increased in proportion to the aggregate of governmental costs, and hence the percentages of the tables for that cost are so nearly uniform for the 11 years.

Table XIV

YEAR.	PER CENT DISTRIBUTION OF NET GOVERNMENTAL COST PAYMENTS.		
	For expenses.	For interest.	For outlays.
Eleven years	57.9	9.1	33.1
1912	57.5	9.6	32.9
1911	56.3	9.6	34.1
1910	57.5	9.5	33.0
1909	57.0	9.4	33.6
1908	55.6	9.0	35.3
1907	56.9	8.6	34.6
1906	58.8	9.2	32.1
1905	59.3	8.9	31.8
1904	59.2	8.4	32.4
1903	58.3	8.3	33.4
1902	63.2	9.1	27.7

Per cent relation of revenue receipts to governmental cost payments.—Of the total revenue receipts of the 195 cities covered by this report, 64.5 per cent was required for meeting expenses, 12.7 per cent for meeting interest, and the balance, 22.8 per cent, was available for outlays and for other purposes. The cities with the highest and lowest percentage of their revenue receipts required for meeting their governmental cost payments for the respective groups of cities are given in the statement which follows, together with the percentages of each for expenses and interest.

GROUP.	Highest city.	PER CENT FOR—		Lowest city.	PER CENT FOR—	
		Expenses.	Interest.		Expenses.	Interest.
I	Philadelphia, Pa.	77.8	10.3	Chicago, Ill.	61.5	5.3
II	Buffalo, N. Y.	80.5	8.9	Los Angeles, Cal.	49.8	8.1
III	Albany, N. Y.	78.0	9.8	Portland, Oreg.	35.4	13.5
IV	Hoboken, N. J.	97.7	8.9	Oklahoma City, Okla.	32.3	16.0
V	West Hoboken, N. J.	100.6	13.2	Huntington, W. Va.	45.8	8.4

The last column of Table 6 shows for the several cities the percentage of governmental cost payments represented by their revenue receipts. For 49 of the 195 cities of the table there is shown a percentage in excess of 100, as follows: Chicago and Quincy, Ill., Washington, D. C., Indianapolis, Evansville, Fort Wayne, and South Bend, Ind., Boston, Lawrence, Malden, Haverhill, Newton, and Taunton, Mass., Saginaw, Bay City, and Lansing, Mich., Butte, Mont., Mobile, Ala., Bridgeport and Hartford, Conn., Pueblo, Colo., Berkeley, Cal., Tampa, Fla., Atlanta and Savannah, Ga., Providence and Woonsocket, R. I., St. Joseph and Joplin, Mo., Utica and Amsterdam, N. Y., Elizabeth and Bayonne, N. J., Lima, Ohio, Reading, Erie, Johnstown, Allentown, McKeesport, and Williamsport, Pa., Sioux City and Dubuque, Iowa, Charleston, S. C., Knoxville, Tenn., San Antonio, Galveston, and Austin, Tex., Salt Lake City, Utah, and Oshkosh, Wis.

TABLE 7.

Character of table.—In Table 7 are shown the revenue receipts from taxes, special assessments, fines, forfeits, and escheats; that is, the gross receipts from the revenues mentioned less receipts in error which were later refunded.

In the introduction to this report, on pages 34 to 38, are definitions of the terms "taxes," "special assessments," "fines," "forfeits," and "escheats," and descriptions of the various classes into which the principal revenues mentioned have been subdivided for statistical purposes.

Receipts from the general property tax.—The receipts of the several cities from the general property tax are shown in Table 7 in three columns. The first gives the total amounts collected in the several cities; the second, the amount of taxes collected as parts of the original levies; and the third, the amounts received as penalties and interest on deferred payments and collectors' fees.

Among the receipts included in Table 7 as from the general property tax are the amounts derived from general and special levies. The character of the special

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levies, and the amounts and varying rates at which levied, are given in Table 34 and in the text accompanying the same, beginning on page 115.

Receipts from special property taxes.—Of the 195 cities covered by this report, 56 reported receipts from special property taxes amounting to $12,473,487. Of the total amount reported, the 22 cities of Massachusetts reported $5,075,390, or 40.7 per cent, and the 17 cities of New York reported $5,788,077, or 46.4 per cent.

The following is a brief statement of the character and amounts of the special property taxes reported in Table 7 for the cities of the several states:

Connecticut.—The tax receipts of Connecticut cities reported in Table 7 in the column headed "Special property taxes" are the receipts from the tax known locally as "corporation and bank stock tax." It is a tax of 1 per cent levied on the market value of the stocks of every bank, trust, insurance, investment, and bridge company whose stock is not exempt by law. The amount of taxes paid by the corporation on its real property in the state is deducted from the computed 1 per cent tax, and the remainder is collected from the corporation by the state treasurer and distributed among the taxing districts according to the amount of stock in each. The amounts reported in the column of Table 7 headed "Special property taxes" for the various Connecticut cities are the aggregates of the bank and other corporation taxes described above.

Delaware.—The city of Wilmington levies a special property tax of $1 on each horse and mule in the city.

Maryland.—The tax receipts of Baltimore reported as from special property taxes represent the city's portion of the state tax of one-fourth of 1 per cent upon savings bank deposits. The city of Baltimore receives three-fourths of this tax collected from the institutions within its borders.

Massachusetts.—In Massachusetts the taxes on the stock of national banks located in the state are apportioned among the cities according to the number of shares owned in each. The tax on shares held outside of the state falls to the state. The collection of the tax upon the whole issue of the stock of a given bank is made by the city in which the bank is located. The city retains its portion of such collection and pays the remainder to the state for distribution among the other Massachusetts cities in which stock in this bank is held. The taxes on national bank stock are of two classes: (1) Those collected and retained for its own use by the city in which the bank is located, and (2) those received from the state as apportionment of taxes collected from banks located in other Massachusetts cities. The taxes on the capital stock of street railways and other corporations located in the state are collected by the state and apportioned to the cities. The street railway tax is on a mileage basis, and taxes on other corporations are according to the residence of the stockholders.

Michigan.—The special property tax reported for Detroit is a tax on mortgages levied at the rate of 1 per cent on all mortgages and land contracts, paid at the time of recording. The law became effective August 1, 1911.

Minnesota.—The special property taxes reported for the cities of Minnesota are of two kinds, a mortgage tax collected under the state law enacted in 1907, and a specific tax on grain in elevators, collected under a law enacted in 1909. Under the law first mentioned, mortgages are taxed at the time of registry at the rate of one-half of 1 per cent on the amount of the loan secured. This tax is collected by the county treasurer, who apportions the amount received to the state, county, and city, on the basis of the tax rate for each. The law of 1909 levies a tax of one-fourth mill per bushel on wheat and flax and one-eighth mill per bushel on other grain in elevators.

New Hampshire.—The special property taxes received by Manchester in 1912 were derived from the railroad tax and a tax on savings banks. The railroad tax is levied at the average rate of levy throughout the state. Of the amount received from the proceeds of this tax, one-fourth is distributed to the towns in which the railroads are located, and the remainder to the towns in proportion to the railroad stock held therein, except that the proportion represented by stock held outside the state is reserved for the state. The tax on savings banks is a tax of 1 per cent on the net amount of deposits after the deduction of real estate and loans secured by mortgage at not to exceed 5 per cent interest.

New Jersey.—The only special property tax reported for New Jersey cities is an inheritance tax.

New York.—The cities of New York derive revenues from special property taxes which consist of 1 per cent on the valuation of bank stock and half of the tax on mortgages collected by the county clerk where the mortgages are recorded, at the rate of one-half of 1 per cent on the amount of the loan secured. After deducting the cost of collecting the mortgage tax, half of the remainder is paid to the taxing district in which the mortgaged property is situated and the other half to the state.

Ohio.—The statutes provide for a tax of 5 per cent on collateral inheritance in excess of $200, to be collected by county treasurers, 75 per cent of which is to be paid over to the state, the remaining 25 per cent being retained as county revenue. The counties' shares of this tax included with the statistics of Cleveland and Cincinnati are the only amounts reported for Ohio cities in the column of Table 7 headed "Special property taxes."

Virginia.—The amounts reported in the column headed "Special property taxes" for Virginia cities were derived from a tax of 80 cents per $100 of bank stock valuation assessed against the shareholders.

Wisconsin.—The only special property tax reported for Wisconsin cities is the inheritance tax. This is reported only for Milwaukee, for which city the figures include the tax receipts of the county, as previously explained. In Wisconsin the county treasurer collects the inheritance tax, which is both direct and collateral, and which ranges from 1 per cent to 15 per cent, depending upon the degree of consanguinity. Exemptions range from $10,000 to $100. This is a state tax, but counties retain 5 per cent of the collections up to $50,000, 3 per cent on the next $50,000, and 2 per cent on all additional sums.

Receipts from poll taxes.—In some cities poll taxes are assessed at a fixed amount per capita, as $1 or $2; in others the polls are given an arbitrary valuation, as $100, and are assessed at the rate for the general property tax; in still others they are graded according to the occupation of the individual. All receipts from per capita taxes, whether uniform or graded, are included in the column headed "Poll taxes." Poll taxes amounting to $1,592,452 were reported for 1912 by 82 of the 195 cities, located in 21 different states. Of this amount, 22 cities in Massachusetts reported $750,547, or 47.1 per cent; 12 cities in Pennsylvania, $250,581, or 15.7 per cent; 13 cities in New Jersey, $101,639, or 6.4 per cent; 5 cities in Indiana, $56,909, or 3.6 per cent; 5 cities in Connecticut, $155,368, or 9.8 per cent; and 3 cities in Rhode Island, $28,342, or 1.8 per cent.

Receipts from taxes on the liquor traffic.—Under the heading "On liquor traffic," in the general division of Table 7 headed "Business taxes," are included all the revenue receipts of cities from taxes on the liquor traffic. Where no receipts are reported, either none were collected in 1912, the cities being under general or local prohibition, or the revenue collected from the traffic belonged to the state or some other civil division.

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The very small amounts shown under this heading for some cities indicate that the only liquor licenses granted in them were those permitting druggists to sell liquors and alcohol for medicinal purposes only.

Receipts from business taxes other than on the liquor traffic.—Business taxes other than on the liquor traffic are shown in Table 7 in two columns, one with the heading "Collected without issue of license," and the other with the heading "Collected with issue of license." Of the 195 cities covered by this report, all reported receipts from business taxes other than on the liquor traffic. Of the total amount, $882,160 was reported by Washington, D. C., being derived from the following sources: Street railway companies, $192,377; savings banks, $14,433; telephone companies, $57,169; electric light companies, $63,309; market companies, $557; gas companies, $108,856; building and loan associations, $17,946; national banks and trust companies, $221,484; life insurance companies, $71,915; barge and dock company, $167; and other business taxes, $133,947. The amounts reported in the column headed "Collected without the issue of license" for New Bedford and Newton, Mass., were taxes on ships in foreign trade, and those for Duluth, Minn., were tonnage taxes on vessels. All taxes reported in this column other than for the four cities mentioned were receipts on insurance premiums.

Receipts from business taxes other than on the liquor traffic collected with the issue of license are particularly large in most of the cities of the Southern and far Western states, in many of which cities licenses are required for conducting nearly every kind of private business. Licenses collected from street railway, telephone, telegraph, and other public service corporations are also included. Among the receipts reported in this column are those from billboard companies which rent their advertising space and facilities to others. Receipts for permits to erect signs and other advertising devices which project over the street adjacent to a place of business are, however, tabulated as receipts from minor privileges.

Receipts from license taxes on dogs.—Of the 195 cities covered by this report, 154 reported receipts from taxes on dogs. Some of the cities not reporting receipts from dog taxes collected such taxes for the states, receiving back a portion of the same as subventions, receipts from which are included in Table 8. In other cities dogs are assessed as property, and receipts from taxes on dogs are included as general property taxes.

Receipts from general license taxes.—The term "general license taxes" is used to designate the taxes exacted with the granting of all licenses under general statutes or ordinances, other than dog licenses and liquor or other business licenses. Such licenses are granted without respect to the business which may be carried on by the licensee, and include those granted to persons owning vehicles, irrespective of whether these are for business or pleasure. Among general licenses which are granted by cities are those authorizing business men to erect specified signs advertising their own business without giving the right to occupy any portion of the highway.

Table XV, which follows, shows the kinds of general licenses from which revenues were derived, the number of cities reporting each kind, and the aggregate amount reported.

Table XV

KIND OF LICENSE.	REVENUE RECEIPTS FROM GENERAL LICENSES.	
	Number of cities reporting.	Amount reported.
Total	.....	$1,163,632
Horse-drawn vehicle	26	999,390
Automobile	28	138,615
Motorcycle	10	19,677
Bicycle	4	3,269
Carrying deadly weapons	10	1,899
Not specified	1	782

Receipts from permit taxes.—Receipts from permit taxes, or those exacted in connection with the granting of permits, are usually credited by the cities themselves to the department issuing the permit. Such receipts are included in Table 7, with the exception of receipts from permits issued by public service enterprises, which are credited to these enterprises and are tabulated in Table 11. Of the 195 cities, 173 reported receipts from permits other than those of public service enterprises. Table XVI, which follows, shows the character or purpose of these permits, the number of cities reporting permits of each kind, and the aggregate receipts reported.

Table XVI

KIND OF PERMIT.	REVENUE RECEIPTS FROM PERMITS.	
	Number of cities reporting.	Amount reported.
Total	.....	$2,217,806
Street excavation	42	732,654
Building	89	599,510
Sewer connection	58	310,632
Marriage	65	243,676
Plumbing	34	93,907
Electrical wiring	23	93,352
Placing obstacles in streets	1	21,769
Portable stands on streets	1	20,162
Excavation	7	11,967
Boiler	11	10,610
Cesspool and vault	1	9,184
House moving	21	5,906
Burial and disinterment	13	4,880
Laying sidewalk	1	4,700
Laying drain	1	4,610
Elevator	2	4,431
Repair and construction of docks	1	3,759
Dredging and towing	1	3,272
Auction sales	1	1,460
Dances	1	836
Railing	1	719
Keeping cattle	2	530
Parades	2	454
Fireworks	3	327
Rolling chair	1	193
Burying dead animals	1	183
Parking strip	1	166
Blasting	1	85
Repairing wharf	1	34
Gasoline	1	19
Taking up pavement	1	15
Powder	1	15
Clock	1	10
Dynamite	1	8
Not specified	29	28,771

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Receipts from special assessments.—With the exception of property taxes, special assessments constitute the largest revenue for the majority of the cities. Indeed, for several cities receipts from special assessments very nearly equaled the receipts from the general property tax, and for Seattle, Wash., they exceed the latter in amount. Special assessments are segregated by the Bureau of the Census into two principal classes—special assessments for expenses and special assessments for outlays.

Receipts from special assessments for expenses.—Receipts of this class were reported by 74 cities. They are shown in the table under the same general heading as special assessments for outlays, and the segregation of the two classes of assessments is based directly upon the general distinction between outlays and expenses. In the tabulation it was impossible in many instances to separate the interest on deferred payments of these assessments from the interest on special assessments for outlays, and where such was the case the interest receipts on these deferred payments have been tabulated under the title "Special assessments for outlays." The following table shows the different classes of expenses met from special assessments; and for each class, the number of cities reporting and the aggregate amount reported.

Table XVII

EXPENSES MET BY SPECIAL ASSESSMENT.	REVENUE RECEIPTS FROM SPECIAL ASSESSMENTS.	
	Number of cities for which reported.	Amount reported.
Total		$2,220,950
Street sprinkling with water	38	1,013,810
Street cleaning	6	157,591
Street and sidewalk repair	12	142,269
Street lighting	5	129,692
Garbage removal	1	108,759
Street reconstruction	1	101,747
Making sewer connections	1	87,383
Sewer maintenance	3	61,754
Snow removal	10	60,900
Moth extermination	19	60,058
Making water connections	1	46,430
Street oiling	3	23,085
Grass and weed cutting	14	13,085
Caring for trees in streets	1	7,840
Fire protection	2	6,136
Protecting property from collapse	1	1,794
Sidewalk cleaning	3	634
Making sewer and water connections	1	81
Not specified	2	197,902

Receipts from special assessments for outlays.—Receipts from special assessments for outlays were reported by 178 of the 195 cities covered by this report. The outlays for which the assessments were made varied in the different cities. In the majority of the cities special assessments were levied for the construction of sewers, paving, curbing, and sidewalks; in many cities they were levied for the grading or widening of streets, the grading of hillsides, and the building of retaining walls, and for parks, bridges, and viaducts; and in some cities they were levied for the laying of water mains. Receipts from special assessments for outlays are shown under the two headings "Original levies," and "Penalties, interest, and collectors' fees."

Receipts from special charges for outlays.—In many cities there are receipts like those from special assessments for outlays which are not collected under that name nor by methods similar to those by which special assessments are collected. These receipts are compensation for laying a sidewalk, constructing a water main or sewer, or paving the street in front of a property at the request of the owner, without any levy against the property of others. All receipts in the form of special charges for such construction work similar in character to that which is paid for by special assessments are tabulated separately, and in Table 7 are shown in the column "Special charges for outlays." Another class of receipts allied to those above described are amounts which cities secure from street car companies for paving a certain portion of the street lying between or adjacent to the rails, and other amounts exacted from similar corporations for meeting the cost of new bridges and strengthening old ones, where the amounts are exacted in accordance with the terms of the franchise under which the street railway company is operating. All amounts collected in this way from the corporations mentioned are reported in Table 10, under the title "Major highway privileges."

Receipts from fines and forfeits.—Receipts from fines and forfeits are classified in Table 7 as receipts from court fines and forfeits, which consist of fines imposed by courts of law and forfeits of bail, and as from commercial forfeits, which consist of forfeits of bonds and deposits guaranteeing the fulfillment of contracts, the good faith of bids, and the performance of certain acts.

Receipts from escheats.—Escheats are amounts of money received from the disposal of property the owners of which can not be ascertained or located. Receipts from escheats were reported by 63 cities.

Table 8.

Receipts from subventions and grants.—The total amount received from subventions and grants by other civil divisions was $34,315,499, of which 75.8 per cent was for education. All of the cities covered by this report received subventions for education. Washington, D. C., reported a grant from the General Government of $6,145,334, which constituted 42.6 per cent of the total revenue receipts of that city for the year 1912. This was received in accordance with the organic act of 1878, under which the United States Government assumes one-half of the principal expenditures of the District of Columbia, which is identical with the city of Washington.

The cities of Pennsylvania received from the state subventions derived from a tax on fire insurance premiums collected from foreign companies doing business in the state, and assigned to the support of volunteer fire companies.

Receipts from donations, gifts, and pension assessments.—The receipts of the 195 cities covered by this report from donations and gifts from private individuals and corporations, and from pension assessments

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of municipal employees are given in Table 8, arranged in five classes: Receipts for expenses other than pensions; receipts for pensions; receipts for outlays; receipts for principal of public trust funds; and receipts from pension assessments. The receipts for expenses other than pensions were principally for meeting the expenses of hospitals, schools, libraries, and parks, although they include those to be expended for a number of other purposes. The receipts for pensions were mostly for the pensioning of policemen, sanitary policemen, firemen, and teachers. The receipts for outlays were principally for school, library, and park purposes, and those for establishing or adding to the principal of public trust funds for municipal uses were mainly for educational and charitable purposes, and for pension funds for various classes of municipal employees. The receipts from pension assessments were largely contributed by the policemen, firemen, and teachers, although small amounts were contributed by other municipal employees. The census statistics of cities having a population of over 30,000 in 1911 gave in detail the names of the cities receiving gifts and donations for each of the purposes mentioned, together with the amounts received by each. No corresponding tabulation is here made for 1912.

TABLE 9.

Classification of general departmental receipts.—American municipalities realize considerable amounts of revenue from fees, charges, minor sales, and allied sources. These receipts are classified in this report according to the division and department by which the service was rendered. Thus classified they are arranged in two principal divisions: (1) Those received by the general departments, by which is meant the departments, offices, and accounts of the government exclusive of the public service enterprises, and (2) those received by the public service enterprises. The receipts first mentioned are included in Table 9 and those referred to in (2) are tabulated in Table 11. The receipts of Table 9 are arranged in 10 principal divisions, which correspond to the classification employed in tabulating the expenses and outlays for the departments, as given in Tables 12 and 18. The 10 divisions mentioned are as follows: I, General government; II, Protection to person and property; III, Conservation of health; IV, Sanitation, or promotion of cleanliness; V, Highways; VI, Charities, hospitals, and corrections; VII, Education; VIII, Recreation; IX, Miscellaneous; X, General. The arrangement of Table 12 and the text accompanying the same fully set forth the offices, departments, and accounts under each division of the classification employed in Table 9 for receipts, the arrangement of which differs from that of Table 12 only in being somewhat condensed.

Character of receipts tabulated as from general departmental earnings.—The greater portion of the revenue receipts included in Table 9 is from fees, charges, rents, and minor sales. The revenues from the sources mentioned are what economists call "contractual" as distinguished from "compulsory" revenues tabulated as taxes, special assessments, and fines. They all involve the exchange of equivalents by which the cities receive cash in return for a benefit granted in the form of services, rents, or objects sold. The statement of the last sentence needs modification only to the extent that the price obtained for the services, rents, or objects sold may be either what the economists call a "private" or "competitive," or a "quasi private," "monopoly," or "public" price; the former being a price fixed in an open or competitive market, and the latter being arbitrarily fixed above or below the competitive level by the government acting under circumstances that give it a monopoly of that which is furnished. The price at which the rents and sales are fixed is nearly always competitive, while that at which fees and charges for services are established is generally a "public" or a "monopoly" price, which in some cases is in excess of the actual cost of the services rendered. The fees and charges included in Table 9 are thus always those which are received as a private or a monopoly compensation for actual services rendered, and are to be distinguished from those obtained for the so-called "license fees" and "permit fees," which are included in Table 7 as from taxes, by the fact that the latter are compensation not for a service rendered or work performed, but for the privilege of doing something.

Receipts from fees and charges.—Included in this report as receipts from fees and charges are all amounts received by the several cities as compensation for the services rendered the payers by the general departments of the city, whether the services were clerical in character, and the compensation is called a "fee," or were other than clerical, and the compensation is spoken of as a "charge." The amounts here included, which are locally called "fees," are generally established by law in advance; while those called "charges" are generally established upon completion of the work or service. Among the special services the compensation for which is here included as charges are those for making connections with sewer pipes and repairing pavements which have been damaged by those making connections with sewers.

In Table 9 are included for certain cities of Groups I and II receipts from departmental fees, charges, rents, sales, and other sources, of the counties containing these cities, the amounts of which are shown in Table 4 on the county line for those cities, in the column "From earnings of general departments."

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Receipts from rents and sales.—As receipts from rents there are included in Table 9 only amounts received for the use of real property employed principally for departmental uses. Similar rents of property used primarily as a productive enterprise are included in Table 11, and those for property held for investment purposes are tabulated in Table 10. As receipts for minor sales there are included in Table 9, receipts from the sale of discarded equipment and materials where the payments for replacement and renewal of such equipment and the payments for the services which produced the material sold are classed as expenses. Similar sales on outlay account are tabulated in Table 22.

Receipts from other sources.—Of receipts included in Table 9, in addition to those for fees, charges, rents, and sales, are those which are referred to as receipts from other sources. These receipts are derived principally from contractual revenues, the same as those from fees, charges, rents, and sales, and also include receipts which like those obtained from rents and sales are revenues whose amounts are established in a competitive market by the operation of enterprises in connection with institutions and parks.

Amounts received as fire insurance adjustments that are expended for outlays during the same year, and amounts received on account of losses by bank failures and defalcations during the year of loss, are not included in the table, both being included in Table 22, the first as receipts on outlay account and the second as refund receipts. Likewise amounts received by cities on account of damages and losses to city property, if for damages and losses charged as expenses, are included in Table 9; but if for damages and losses met by outlays, are tabulated in Table 22.

Table 10.

Receipts from major highway privileges.—Under this designation are included in Table 10 all amounts received from corporations and individuals as compensation for the special privileges, powers, or rights granted them in the streets and alleys of cities for providing the citizens with what are popularly called public utilities. The amounts thus tabulated have been received as compensation for what some writers have called the "operating franchise" as distinguished from the "corporate franchise" of the paying corporation or individual.

Among the receipts from major privileges in Table 10 are those from steam and street railroads for the privilege of transporting freight or passengers through or across the streets and alleys, and those from electric light and power companies, water, telegraph, and telephone companies, heat distribution and refrigeration companies, for the privilege of placing wires, pipes, poles, and other fixtures and equipment in, under, over, or across the streets, incident to the conduct of their business of furnishing public utilities. Similar receipts from private individuals or corporations for the privilege of placing wires, pipes, poles, and other fixtures and equipment in, under, over, or across the streets incident to the conduct of a business other than that of furnishing public utilities, are classed as receipts from minor highway privileges.

It should be noted that only one class of receipts from public utility enterprises is included in Table 10 as receipts from major privileges, namely, such receipts as are in return for privileges essential to the distribution of public utilities. Receipts from such enterprises or from others for privileges in streets for purposes other than providing the public with some utility are tabulated as receipts for minor highway privileges; receipts for the temporary use of land or water fronts not involving the use of a street or alley are tabulated as receipts from rents; and receipts from the vacation of streets and alleys are included as from sales of real property in Table 22. Receipts from the same corporations and individuals which are in the nature of taxes as defined in this report are shown in Table 7 as receipts from the general property tax, special property taxes, or business taxes, according to the subject of taxation, and to the method by which the taxes were levied and collected.

Receipts from minor highway privileges.—Under this heading are included amounts received by cities for grants of what the Bureau of the Census designated as minor highway privileges. The greater number of these grants are made to those occupying lands adjoining the street or alley to make some of the following uses of the street or alley in front of their places of business: (1) To construct vaults or other structures under the sidewalk, street, or alley; (2) to maintain merchandise stands or place other property on the sidewalk; (3) to use certain portions of the street or alley for storing building or other materials; (4) to extend awnings, signs, bay or show windows, and other structures beyond the building line or across the sidewalk or street; and (5) to construct bridges over or tunnels or connecting pipes under the street, including water pipes for the use of steam and street railways.

Table 10 shows a total of $1,165,319 as receipts from minor highway privileges. Of this aggregate, New York City reported $474,281, or 40.7 per cent, and Chicago reported $579,150, or 49.7 per cent. Of the amount last mentioned, it is possible that owing to the lack of correct or fully descriptive designations in local accounts a small portion should have been reported under other headings in Table 10 or in other tables. Of the 195 cities covered by the report, only 55, or 28.2 per cent, reported receipts from minor highway privileges. In the cities reporting receipts from minor highway privileges the title of the city corporation to the highway extends to the building line, while in the majority of cities from which no receipts were reported that title extends only to the curb line.

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Table XVIII, which follows, presents a condensed summary of the receipts from minor highway privileges included in Table 10, classified by the kind of privilege for which the receipts were obtained.

Table XVIII

KIND OF PRIVILEGE.	REVENUE RECEIPTS FROM MINOR HIGHWAY PRIVILEGES.	
	Number of cities reporting.	Amount reported.
Total		$1,165,319
Constructing vaults and tunnels	7	440,699
Use of sidewalks and streets	25	414,875
Constructing and maintaining pipes and conduits	9	71,539
Use of bulkheads and area ways	7	69,852
Constructing and maintaining private spur tracks and sidings	7	57,026
Constructing and maintaining bridges over streets and alleys	3	27,630
Maintenance of curb stands	1	23,958
Constructing and maintaining projecting street signs and awnings	13	21,736
Constructing and maintaining private sewers	3	11,995
Constructing and maintaining platforms and scales	3	7,044
Constructing and maintaining temporary sheds	1	2,710
Maintaining lunch counters	1	1,958
Constructing and maintaining telephone booths	3	1,524
Extending foundations	1	558
Cleaning streets	1	549
Maintaining drinking fountains	1	352
Advertising on waste paper boxes	1	339
Storing materials under bridge	1	36
Exclusive right to fish	1	30
Not specified	8	10,909

Receipts from rents of municipal investment properties.—The receipts from rents tabulated in Table 10 comprise all amounts collected as compensation for the use of lands or other property not employed for general departmental purposes. These receipts are separated into two classes—those from the properties of public trusts and sinking funds, and those from all other properties. Of the amounts reported in the first class, all were receipts from public trust funds excepting $31,966 from sinking funds reported for Baltimore, Md.

Included with the receipts from rents of sinking and public trust funds for municipal uses, of which mention is here made, are the receipts of Chicago, Ill., Philadelphia, Pa., Baltimore, Md., and Providence, R. I., aggregating $40,153, which were received by these funds as rents of their investment properties from the departments and enterprises of the city.

Receipts from interest.—Table 10 includes all interest receipts of the general treasury and of the separate funds of the cities covered by this report except (1) interest on taxes and special assessments, which is included in Table 7, and (2) accrued interest on original loans, which is shown in Table 22.

The first column of the interest section of Table 10 shows the total revenue receipts from interest, or the total receipts from interest, less receipts in error later corrected by refund payments, and accrued interest on original sales of debt obligations. These revenue receipts are arranged in five groups: Those received on current deposits, those received on investments and deposits of investment funds, sinking funds, and public trust funds, and those received from all other sources. In this section of the table are included three classes of interest transfer receipts: (1) Those which represent interest payments charged to outlay account, (2) those charged as expenses of municipal service enterprises, and (3) the interest receipts of sinking and investment funds and public trust funds for municipal uses that were paid by the divisions of the government of the city to these funds as interest on their debt obligations held as investments. For further explanation, see introductory text, pages 26 and 43.

The transfer receipts mentioned under (2) are shown in detail in Table 16. The remainder of transfer receipts included in Table 10 are those mentioned under (3). The aggregate of the three classes of transfer receipts for the cities covered by the report was $15,828,803, of which $8,616,980, or 54.4 per cent, was reported by New York, N. Y.

TABLE 11.

Public service enterprises.—Under the designation "public service enterprises" the Bureau of the Census includes those enterprises or branches of municipal service which are established and maintained by city governments for the purpose of providing the public, or the public and the city, with some utility or service. The department or office maintained primarily to serve the city only is called a "municipal service enterprise" and not a public service enterprise. Thus, a municipally operated water-supply system which supplies water to the public alone or to the city and the public is called a "public service enterprise," while one which supplies water for the use of the fire department only is called a "municipal service enterprise."

The statistics of municipally operated public service enterprises are for most cities defective, in consequence of the fact that their accounts are not completely segregated, and the enterprises are not credited with all the revenues resulting from their activities, nor debited with all the expenses chargeable to them. Thus, they may not be credited with the interest earned on their funds on current deposit nor charged with interest on their bonds. Again, in many cities the method of accounting is faulty in that it does not give credit to enterprises for utilities furnished or services rendered by them to the various departments and to other public utility enterprises of the city. Then, too, in cities crediting their enterprises with materials or services so furnished there is no uniform method of determining the amounts to be credited. The only remedy for these defects is the more careful segregation of accounts affecting enterprises of this type and the adoption by officials in charge of municipal accounting of a uniform system of giving credit for the utilities furnished by them to the departments and other enterprises of city government.

Receipts of public service enterprises.—The total revenue receipts shown in Table 11 for the different classes of public service enterprises include all revenue receipts of these enterprises recorded in the city books, with the exception of interest from current deposits.

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The receipts shown in Table 11 in the column headed "All other enterprises" are shown separately in Table XIX, which follows.

City number.	Table XIX CITY.	REVENUE RECEIPTS FROM— Ferries.	Toll bridges.	Lunch rooms.	City farms.	Miscellaneous.
	Total	$1,313,180	$479,122	$124,350	$22,968	$367,591
1	New York, N. Y.	1,207,357	439,205			
4	St. Louis, Mo.			61,659		
5	Boston, Mass.	105,823				10,004
14	Los Angeles, Cal.					3,190
16	New Orleans, La.					221,986
20	Seattle, Wash.			20,281		
24	Portland, Oreg.					51,358
25	Rochester, N. Y.			18,126		
31	Oakland, Cal.					3,238
37	Memphis, Tenn.			4,269		
50	San Antonio, Tex.					872
59	Springfield, Mass.			11,785		
73	Schenectady, N. Y.					12,299
98	Portland, Me.					2
99	Holyoke, Mass.			3,403		
100	Charleston, S. C.					50
104	Covington, Ky.		4,300			
116	Augusta, Ga.					60,177
130	Davenport, Iowa.					4,415
132	San Diego, Cal.				1,934	
161	Joliet, Ill.			1,599		
162	Pasadena, Cal.				21,034	
165	Decatur, Ill.			434		
171	Pittsfield, Mass.			2,794		
189	Newport, Ky.		4,300			
191	La Crosse, Wis.		5,826			
193	Shreveport, La.		25,491			

The amounts included in the foregoing table in the column headed "Miscellaneous" were receipts for the following enterprises: Boston, Mass., city record; Los Angeles, Cal., municipal newspaper; New Orleans, La., public belt railroad; Portland, Oreg., harbor dredging, piloting, and towage; San Antonio, Tex., river and ditch commission, $272, and stone quarry, $600; Oakland, Cal., water front development; Schenectady, N. Y., municipal stores; Portland, Me., liquor agency; Charleston, S. C., powder magazine; Racine, Wis., artesian well; Augusta, Ga., canal; and Davenport, Iowa, levee improvement.

TABLE 12.

Payments for general departmental expenses.—In Table 12 are presented statistics showing payments for the accrued expenses of the various cities during 1912 for objects or purposes other than the operation and maintenance of public service enterprises, which are here referred to as expenses of general departments. Such payments constitute by far the most important class of payments for the costs of municipal governments, comprising 53 per cent of the total payments for governmental costs, as shown in Table 6. They are given in Table 12 in sufficient detail to show the relative expenses of the several departments and branches of work in each city, and to provide data for comparing the expense payments for a given object in one city with the corresponding payments in other cities.

These payments, like the receipts of Table 9, are arranged in 10 general groups or divisions, to each of which is given a specific designation, and the payments recorded in each of these divisions are subdivided according to the specific purpose of the payments. In making comparisons between individual cities from Table 12, it should be noted that while the payments shown in that table for the main groups of departments or divisions, as they have been called above, are fairly accurate and hence comparable, those for some of the individual objects of expenditure are less exact. For example, the expenses for the care and repair of bridges can not in all cities be segregated from the expenses for the care and repair of streets, pavements, and curbing; hence the individual items of highway expenses are less accurate than the aggregate of all highway expenses. Other items of expense more or less inaccurate by reason of imperfect classification by individual cities are the expenses for street cleaning and snow removal. In some cities the streets are cleaned by an independent street cleaning department, while in others this work is performed by the health department or street department. Where it is done by a department having a variety of functions and the segregation of the items of expense for the different functions is not made by the local authorities, it is often difficult or impossible for the agents of the Bureau of the Census to secure correct statistical data. It must not be inferred, therefore, in the case of objects of expenditures here mentioned that a blank in Table 12 necessarily means that there were no expenditures for the purpose indicated by the column heading.

A large number of cities made payments in 1912 for checking the spread of tuberculosis and for the care of patients suffering from that disease. An effort was made to include all payments for this class of expenses among those of the health department as part of the total payments for the prevention and cure of communicable diseases. For most cities the larger part of these payments are tabulated as for the health department, although in several cases some of them are tabulated as for outdoor poor relief and for hospitals.

Among the payments included in Division V are those of 10 cities of Groups I and II as parts of the payments of the counties in which these cities are located for the maintenance of roads and bridges outside the cities. The inclusion of these payments makes the aggregate payments of the given cities more comparable with those of such cities as New York, N. Y., and New Orleans, La., which have many miles of similar roads and many similar structures within the city limits.

Payments for the expenses of schools, which are given in the column headed "Schools," in Division VII, are presented in detail in Tables 35 to 42.

Payments for drinking fountains and city clocks, which are reported by a number of cities, are included in Division IX, "Miscellaneous."

Imperfect statements of expenses.—In the last column for most of the 10 divisions of Table 12 are included certain payments that could not be distributed to the individual items of the division, owing to imperfect local accounts. As a rule, these amounts are not large, but until all cities are awake to the value of comparable statistics a degree of noncomparability

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between individual cities as to detailed items can not be wholly eliminated.

The figures of Table 12 and other tables of this report will be this year as in previous years more or less disappointing to all who are interested in securing comparable statements of costs on the basis of such units as square yards for caring for, maintaining, or constructing streets, cleaning streets, etc. The Bureau of the Census finds it impossible with the appropriations at its disposal to compile comparable figures of this character; but it hopes that engineers and all others who appreciate the value of such statements and are anxious for their compilation will cooperate with it in urging upon city officials the necessity of keeping accounts and making local reports in sufficient detail to provide the data for the census report as now presented and also to allow the presentation of detailed data so classified as to permit, with the general data relating to area, contents, etc., the compilation of comparable data of unit costs. Greater progress in this field has been realized in school statistics than in any other, the comparable figures for which are presented in Tables 35 to 42. The Bureau of the Census hopes to make as much progress in some of the statistics that are now included in Table 12 as has been realized in the school statistics since it began the publication of such statistics for 1902.

Comparability of statistics of expenses of 1912 with those of previous years.—In reports of previous years payments to retired policemen, firemen, and teachers as pensions and gratuities, and payments to associations of municipal employees providing such pensions, have been tabulated as expenses of the police departments, fire departments, and public schools. In this report these payments are all included in Division X, in the column headed "Pensions and gratuities," and are given separately in text Table XXIV, which constitutes part of the text relating to Table 12. The amounts of these payments were given in separate columns in the reports of 1902 to 1908, inclusive, but are not shown separately for 1909 and 1910. To the extent of these payments the figures under the three departments and also in Divisions IX and X are not comparable with the figures of preceding years. The data contained in the reports for 1902 to 1908 permit of making comparisons for individual cities between the present report and those reports. To make similar comparisons between this report and those for 1909 and 1910, deductions should be made from the totals for police department, fire department, and school expenses as reported in these years in amounts somewhat less than the payments for pensions in Table XXIV.

Payments for expenses of miscellaneous general executive offices.—One of the difficulties met with in the compilation of comparative municipal statistics to which only a slight reference was made in the introduction to this report is the difference in organization of the local governments, involving a distribution of executive powers in a great variety of ways to a number of different offices given various designations.

Table XX

GENERAL EXECUTIVE OFFICE OR ACCOUNT.	GOVERNMENTAL COST PAYMENTS FOR EXPENSES.	
	Number of cities reporting.	Amount reported.
Total		$5,510,487
Executive office:		
Engineer's department	155	1,436,678
Board of public works	77	1,122,580
Public service commission	15	644,503
Civil service commission	66	549,041
City clerk	59	283,477
Board of public improvement	9	164,616
Board of public safety	21	159,633
Public building department	14	78,505
Sewer and water board	1	65,685
Board of contract and supply	10	64,604
Street and water board	2	61,729
Street and sewer commission	2	54,767
Public utilities commission	7	49,253
Charter commission	15	41,724
City commissioner	1	36,902
City messenger	23	36,805
Health and charities bureau	1	33,538
County clerk	1	31,057
Board of control	4	26,910
Electrical bureau	1	23,943
City architect	3	23,227
Bureau of city property	1	22,970
Excise commission	5	22,582
Street commission	7	21,374
City electrician	1	17,412
License inspector	1	15,496
Port administration	1	15,214
Board of liquidation	1	15,151
Commission of harbor development and sewage disposal	1	14,138
City statistician	3	13,094
Police and public building commission	1	9,122
Art commission	5	8,501
Transportation bureau	1	8,501
Board of municipal research	1	7,430
Harbor board	2	6,963
Municipal factory site commission	1	6,542
Contract bureau	1	6,600
Bureau of statistics and library	1	5,986
City recorder	3	5,950
Fire and water commission	1	5,934
Industrial commission	1	4,270
Department of legislative reference	1	3,685
City secretary	1	3,516
Board of police, fire, charities, and corrections	1	3,200
Department of public utilities, grounds and buildings	1	2,664
File and index clerk	1	2,510
Board of estimate and apportionment	3	1,812
License commission	1	1,643
City stenographer	1	1,500
Freight bureau	1	1,398
Custodian of city records	1	1,034
Building line commission	1	1,021
County statistician	1	1,020
Executive commission	1	1,000
Public service engineer	1	880
Superintendent fuel department	1	748
Registry clerk	1	716
Permanent pavement commission	1	513
Intercity commission	1	445
Weather bureau	1	300
Registrar of labor	1	150
Juvenile commission	1	133
Parks and cemetery commission	1	42
Executive account:		
Entertaining	27	149,149
City planning	8	34,781
Standard testing laboratory	1	34,375
Gas investigation	1	10,148
Convention expenses and league dues	58	9,650
Confederate reunion	1	8,506
Annexation expense	2	6,462
Platting commission	1	1,931
Listing city property	1	1,294
Printing city charters	1	538
Municipal magazine	3	418
Printing list of city employees	1	322
Printing municipal record	1	294
Census	1	105
Appraising city property	1	46
Expense of bond issue	1	19
Telephone commission	1	7

The payments for expenses for a large number of these offices, and the payments for a number of lesser items of expenses that are recorded in Division I of Table 12, are included in the column "Other general executive." The instruction to the census agent for re-

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porting payments for expenses under this heading was to thus report all payments for the expenses of general governmental offices and commissions which could not be identified with any of the offices specifically mentioned on the schedule, the payments for which are included in the columns of Table 12 which precede the column here referred to. Included with the offices thus reported are the general offices having authority over the departments and subdivisions of the service whose expenses are arranged in Table 12 in 2 or more of the 10 principal divisions of that table. The local names of the offices for which reports were thus made are shown in Table XX, on page 87, and the number of cities reporting offices and accounts of a specific designation are there given, together with the aggregate payments reported, for each class of offices.

Payments for expenses of inspection for protection to person and property.—American cities employ officers called "inspectors" who are vested with police powers for enforcing a great variety of laws. The salaries and expenses of these officers who are employed in enforcing the laws which have as their primary purpose to secure protection to person and property are reported in Table 12, Division II, in the column "Inspection service." The local titles for the officers whose expenses are thus tabulated are given in Table XXI, which shows the number of cities reporting officers of each designation or class and the amount of payments for the expenses of such offices.

Table XXI

OFFICE, OR BOARD, OR OBJECT OF PAYMENT.	Number of cities reporting.	Amount reported.
Total		$4,482,522
Building inspection	141	1,945,083
Tenement house inspection	8	826,403
Plumbing inspection	135	404,213
Sealer of weights and measures	128	375,335
Electrical inspection	64	209,444
Boiler inspection	23	147,634
Wiring inspection	19	121,367
Meter inspection	14	106,661
Inspection of explosives	4	65,694
Public utility	1	62,469
Elevator inspection	7	45,234
Bureau of incumbrances	1	32,432
Gas inspection	11	31,393
Boilers and elevators	4	26,127
Light and water inspection	5	22,055
Photometric station	1	17,809
Oil inspection	8	14,789
Industrial inspection	6	6,072
Inspection of paving permits	1	5,070
Board of appeal	1	3,721
Tree and stock inspection	5	3,000
Sidewalk inspection	3	1,709
Dance hall inspection	1	1,500
Employment agency inspection	1	1,500
Electric and building inspection	1	1,338
Commission to revise building laws	1	1,200
Sewer inspection	1	1,080
Sign inspection	1	1,070
Inspection of bridges and street repairs	1	1,020
Coal inspection	1	100

Payments for expenses of miscellaneous protection to person and property.—All payments for expenses of protection to person and property that are not readily classified under the first six headings of Division II of Table 12 are arranged in the last column of that division under the heading "Other protection to person and property."

The payments thus tabulated are those for the salaries and expenses paid to city officials, boards, and commissions with various designations, and those paid to various private associations and organizations for securing protection to person and property. The names of the offices, boards, commissions, and organizations, and objects of payments thus reported are shown separately in Table XXII, together with the number of cities reporting, the class of expenses, and the amounts of payments therefor.

Table XXII

OFFICE, OR BOARD, OR OBJECT OF PAYMENT.	Number of cities reporting.	Amount reported.
Total		$2,180,090
Police and fire alarm system	29	607,887
Humane society	72	303,898
Commission of records	1	244,281
Electrical bureau	11	241,593
Pound	126	236,304
Morgue	16	53,369
Horticultural commission	1	53,091
Public administrator	3	44,138
Ambulance service	2	42,574
Flood commission	5	38,039
Race riot damages	1	37,328
United States Life-Saving Service	4	34,568
Surveyor's office	2	34,390
Board of examining plumbers	51	31,017
Fire marshal	4	29,611
Board of examining engineers	19	26,315
Employment agency	8	22,094
Engine houses and police stations	1	12,573
Insurance department	1	11,735
Ordinance officers	1	10,995
Levees	3	9,604
Tearing down condemned buildings	8	6,871
Board of inebriety	1	5,702
Fish and game warden	10	5,035
Harbor master	12	4,198
Prevention of forest fires	1	3,825
Machinist	1	3,699
Building code commission	2	3,679
Settlement of sheep claims	2	3,455
Riparian protection	3	2,229
Protecting property from collapse	1	1,794
Public motor vehicle registry	1	1,507
Board of examining chauffeurs	3	1,496
Commission on congestion of population	1	1,457
Grappling for dead bodies	3	1,215
Breaking ice in river	1	1,200
Examining moving-picture operators	1	1,200
Powder magazine	2	1,050
Trimming and removing trees	4	1,005
Reward for drowned man	1	527
Animal damages and bounties	5	439
Canal piers	1	324
Chimney sweeping	1	304
Superintendent of mendicancy	1	300
Surgeon	1	300
Fire patrol	1	260
Building inspectors' examining board	1	250
Board of boiler examiners	1	242
Free labor bureau	1	208
Medical society	2	205
Viewer of fences	2	134
Bureau of construction and repair of buildings	1	133
Railroad crossing	1	102
Hotel inspection	1	100
Curfew	1	83
Board for examining elevator operators	1	58
Special signs	1	27
Live stock inspection	1	20

Among the payments included in Table 12 are those for the expenses of cities for the office of public administrator, register of deeds, and recorder, whose duties are, with a few exceptions, performed by county officials, and are those met with in cities exercising county functions, or those for which the census for comparative purposes combines the county payments with those of the city corporation. These payments are shown in a column under a descriptive heading in Division II of Table 12.

Payments for expenses of educational recreation.—The payments for expenses included in Division VIII of Table 12, in column "Educational recreation," were for three purposes: Operating and maintaining (1) museums and art galleries, (2) zoological collections, and (3) conservatories.

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Payments for miscellaneous expenses.—Table XXIII, which follows, presents an analysis of the payments for expenses that are included in Division IX of Table 12 under the heading "Miscellaneous." They are payments for objects that can not properly be assigned to any of the nine other principal divisions of the table. The greater portion of the payments thus reported are readily arranged under the three specific headings of Table XXIII: (1) Soldiers' relief fund, (2) administration of public trust funds for municipal uses, and (3) administration of investment funds and investments. All amounts included in Table 12 under the title "Miscellaneous" not included in Table XXIII under one of the three headings mentioned are included in that table under the heading "Other miscellaneous." The most important items of expense thus tabulated are those for city excursions or "junkets," expositions of various kinds, memorials, monuments, entertaining visitors and conventions, advertising the city, payments for the services of experts, and aid to railroad construction.

Table XXIII

City number.	City.	Governmental cost payments for— Soldiers' relief and burial.	Administration of public trust funds for municipal uses.	Administration of investment funds and investments.	Other miscellaneous.
	Total	$1,014,614	$598,175	$92,367	$121,558
1	New York, N. Y.	10,277	1,024	.....	.....
2	Chicago, Ill.	32,419	14,208	39,781	.....
3	Philadelphia, Pa.	14,900	472,935	2,358	.....
4	St Louis, Mo.	.....	49,710	90	.....
5	Boston, Mass.	203,383	2,639	20,486	12,118
6	Cleveland, Ohio	71,766	1,957	20,191	3,100
7	Baltimore, Md.	.....	992	402	80
8	Pittsburgh, Pa.	5,923	10	1,026	928
9	Detroit, Mich.	21,055	.....	.....	996
10	Buffalo, N. Y.	25,664	3,327	1,134	.....
11	San Francisco, Cal.	2,275	600	.....	5,052
12	Milwaukee, Wis.	29,950	35	.....	.....
13	Cincinnati, Ohio	40,065	7,568	603	30,921
14	Los Angeles, Cal.	2,044	600	540	.....
15	Newark, N. J.	2,909	888	1,040	.....
16	New Orleans, La.	500	870	32	56
17	Washington, D. C.	8,507	.....	.....	.....
18	Minneapolis, Minn.	.....	1,576	.....	.....
19	Jersey City, N. J.	.....	642	.....	.....
21	Kansas City, Mo.	.....	237	.....	.....
22	Indianapolis, Ind.	.....	792	.....	.....
23	Providence, R. I.	1,345	1,358	426	.....
24	Portland, Oreg.	.....	318	.....	2,456
25	Rochester, N. Y.	21,120	2,000	.....	.....
26	Denver, Colo.	.....	17,416	.....	19,530
27	Louisville, Ky.	.....	1,103	.....	.....
28	St. Paul, Minn.	.....	.....	206	750
29	Columbus, Ohio	.....	510	.....	.....
30	Toledo, Ohio	.....	507	1,034	.....
31	Oakland, Cal.	.....	46	.....	.....
32	Atlanta, Ga.	.....	.....	.....	2,500
33	Worcester, Mass.	37,382	6	.....	.....
35	Syracuse, N. Y.	15,429	186	.....	.....
36	New Haven, Conn.	.....	276	107	.....
38	Scranton, Pa.	.....	.....	1,100	.....
39	Richmond, Va.	148	32	.....	.....
40	Paterson, N. J.	.....	63	25	.....
42	Fall River, Mass.	19,915	.....	.....	.....
44	Dayton, Ohio	.....	701	.....	.....
48	Lowell, Mass.	39,284	.....	.....	.....
49	Cambridge, Mass.	26,692	41	.....	.....
51	New Bedford, Mass.	47,011	.....	.....	.....
52	Hartford, Conn.	66	81	297	.....
54	Trenton, N. J.	.....	67	.....	.....
55	Albany, N. Y.	4,000	.....	.....	.....
58	Camden, N. J.	.....	245	8	.....
59	Springfield, Mass.	18,678	.....	.....	500
60	Tacoma, Wash.	.....	13	.....	.....
61	Lynn, Mass.	52,918	53	.....	.....
62	Des Moines, Iowa	.....	.....	.....	12,717
63	Lawrence, Mass.	10,482	.....	.....	.....
64	Wilmington, Del.	.....	50	.....	.....
66	Yonkers, N. Y.	.....	181	.....	.....
67	Youngstown, Ohio	.....	226	.....	175
68	Houston, Tex.	.....	.....	.....	3,713
69	Fort Worth, Tex.	.....	.....	.....	690
70	Duluth, Minn.	.....	272	.....	.....
71	Norfolk, Va.	600	741	.....	.....
73	Schenectady, N. Y.	2,755	388	8	9,911
74	Somerville, Mass.	38,914	.....	644	.....
75	St. Joseph, Mo.	.....	25	.....	.....
76	Utica, N. Y.	793	808	.....	.....
77	Elizabeth, N. J.	.....	210	.....	.....
78	Waterbury, Conn.	.....	809	.....	.....
79	Troy, N. Y.	$2,180	$341	.....	$104
80	Akron, Ohio	.....	35	.....	.....
81	Manchester, N. H.	380	.....	.....	.....
82	Hoboken, N. J.	.....	118	.....	.....
85	Evansville, Ind.	.....	36	.....	.....
86	Peoria, Ill.	.....	139	.....	225
87	Fort Wayne, Ind.	.....	59	.....	.....
88	Harrisburg, Pa.	.....	45	.....	.....
90	East St. Louis, Ill.	.....	.....	.....	500
92	South Bend, Ind.	.....	42	.....	.....
93	Terre Haute, Ind.	.....	115	.....	.....
94	Passaic, N. J.	.....	124	.....	.....
96	Bayonne, N. J.	.....	95	.....	.....
97	Brockton, Mass.	29,052	.....	.....	.....
98	Portland, Me.	11,847	233	$230	.....
99	Holyoke, Mass.	3,928	.....	.....	5
100	Charleston, S. C.	.....	.....	.....	2,608
102	Allentown, Pa.	.....	.....	.....	95
103	Springfield, Ill.	.....	6	.....	.....
106	Pawtucket, R. I.	210	.....	33	.....
107	Canton, Ohio	.....	326	.....	.....
111	Sioux City, Iowa	.....	30	.....	.....
112	Binghamton, N. Y.	1,619	163	.....	.....
113	Atlantic City, N. J.	.....	250	.....	.....
117	Springfield, Ohio	.....	151	.....	84
120	New Britain, Conn.	175	.....	.....	.....
121	Chattanooga, Tenn.	.....	.....	.....	200
123	Malden, Mass.	15,436	.....	.....	.....
126	Haverhill, Mass.	35,236	.....	.....	.....
128	Salem, Mass.	26,621	168	.....	.....
133	Tampa, Fla.	.....	.....	155	1,000
136	Kalamazoo, Mich.	.....	.....	.....	777
138	Superior, Wis.	.....	.....	.....	1,911
139	Wheeling, W. Va.	.....	.....	.....	1,231
141	Newton, Mass.	4,832	64	.....	.....
143	Woonsocket, R. I.	105	.....	75	.....
145	Chester, Pa.	.....	16	.....	.....
146	Fitchburg, Mass.	14,163	352	.....	.....
151	Roanoke, Va.	1,400	.....	.....	300
152	Elmira, N. Y.	616	.....	10	.....
154	East Orange, N. J.	.....	50	.....	.....
156	Hamilton, Ohio	.....	30	.....	360
157	Lexington, Ky.	.....	.....	.....	750
159	Quincy, Ill.	.....	.....	39	.....
160	Charlotte, N. C.	.....	.....	.....	17
161	Joliet, Ill.	.....	6	.....	.....
162	Pasadena, Cal.	.....	.....	4	.....
163	Auburn, N. Y.	.....	.....	.....	20
164	Everett, Mass.	8,842	.....	.....	.....
165	Decatur, Ill.	.....	32	.....	3,450
168	Taunton, Mass.	11,951	.....	.....	.....
169	Quincy, Mass.	8,804	2,796	.....	.....
171	Pittsfield, Mass.	8,811	.....	.....	.....
173	Oshkosh, Wis.	.....	3	.....	.....
175	Amsterdam, N. Y.	.....	.....	61	.....
176	Jamestown, N. Y.	4,100	782	69	.....
177	Mount Vernon, N. Y.	.....	224	.....	.....
178	Niagara Falls, N. Y.	.....	26	.....	.....
182	Lima, Ohio	.....	58	.....	.....
184	Chelsea, Mass.	15,117	.....	153	.....
185	New Rochelle, N. Y.	.....	275	.....	.....
187	Lorain, Ohio	.....	118	.....	.....
188	Austin, Tex.	.....	1,146	.....	.....
191	La Crosse, Wis.	.....	1	.....	728
192	Lynchburg, Va.	.....	.....	.....	1,000
193	Shreveport, La.	.....	78	.....	.....

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Payments for city pensions and gratuities.—The payments of cities tabulated in Division X of Table 12 under the heading "Pensions and gratuities" are of two classes: (1) Those made directly to the former city employees or to their heirs or dependents from the general city treasury, or from public trust funds under the direct control of the city; and (2) those made to trust funds under the control of city employees, but not under that of the city government. Table XXIV shows the total amounts paid by each city to policemen, firemen, and teachers. Certain cities paid small amounts of pensions to other employees, as follows: New York, N. Y., to health department employees, and to those of other unspecified departments; Chicago, Ill., to library employees; Boston, Mass., to health department employees, public works employees, other city employees, and county employees; Cleveland, Ohio, to the sanitary police; Baltimore, Md., to employees not reported; Pittsburgh, Pa., to employees of the wire department and bureau of electricity; Salt Lake City, Utah, to a crematory employee; Camden, N. J., to employees of the departments of city comptroller, highways, water, and city property; Lynn, Mass., to employees of the departments of health and poor; Malden, Mass., to employees of the departments of city treasurer and elections; Tampa, Fla., to a bridge employee; and Newton, Mass., to the city hall janitor and an employee of the highway department.

Table XXIV

City number.	City	Payments for pensions for— Policemen.	Firemen.	Teachers.
	Total	$3,858,052	$2,796,421	$1,702,811
1	New York, N. Y.	2,087,644	1,230,235	989,324
2	Chicago, Ill.	563,279	268,337	105,595
3	Philadelphia, Pa.	61,670	57,799	106,729
4	St. Louis, Mo.	.....	40,856	.....
5	Boston, Mass.	149,828	130,870	106,211
6	Cleveland, Ohio	80,698	78,861	22,945
7	Baltimore, Md	33,698	26,079	23,046
8	Pittsburgh, Pa.	57,359	43,625	6,865
9	Detroit, Mich.	53,233	26,165	21,698
10	Buffalo, N. Y.	65,777	73,688	27,462
11	San Francisco, Cal.	78,726	76,496	20,685
12	Milwaukee, Wis.	23,179	46,431	.....
13	Cincinnati, Ohio	51,688	53,940	55,955
14	Los Angeles, Cal.	11,907	7,636	.....
15	Newark, N. J.	23,420	41,926	22,341
16	New Orleans, La.	7,244	25,268	.....
17	Washington, D. C.	75,972	39,617	.....
18	Minneapolis, Minn.	12,440	48,369	28,199
19	Jersey City, N. J.	63,181	33,667	.....
20	Seattle, Wash.	9,500	9,634	.....
21	Kansas City, Mo.	.....	3,773	.....
22	Indianapolis, Ind.	22,569	21,936	17,561
23	Providence, R. I.	24,181	20,485	8,308
24	Portland, Oreg.	[1] 2,538	.....	.....
25	Rochester, N. Y.	23,053	38,486	9,737
26	Denver, Colo.	8,069	10,974	3,660
27	Louisville, Ky	14,446	15,014	.....
28	St. Paul, Minn.	9,304	12,700	6,330
29	Columbus, Ohio	14,162	8,285	7,001
30	Toledo, Ohio	12,603	19,435	4,013
31	Oakland, Cal.	6,896	5,939	.....
32	Atlanta, Ga.	.....	.....	370
33	Worcester, Mass.	3,771	2,120	.....
35	Syracuse, N. Y.	14,046	13,313	6,508
36	New Haven, Conn.	11,862	11,352	2,212
38	Scranton, Pa.	.....	4,427	.....
39	Richmond, Va.	3,320	.....	.....
40	Paterson, N. J.	7,169	10,691	9,723
41	Omaha, Nebr.	8,224	7,020	11,736
42	Fall River, Mass.	1,793	.....	.....
43	Spokane, Wash.	6,242	3,126	.....
44	Dayton, Ohio	5,500	8,691	4,004
45	Grand Rapids, Mich.	1,410	1,574	.....
47	Bridgeport, Conn.	1,287	3,237	.....
48	Lowell, Mass.	7,226	2,091	.....
49	Cambridge, Mass.	6,895	7,283	.....
52	Hartford, Conn.	6,396	7,435	.....
54	Trenton, N. J.	1,730	4,900	4,179
55	Albany, N. Y.	8,531	12,425	8,933
56	Salt Lake City, Utah	.....	.....	1,270
57	Reading, Pa.	.....	2,018	.....
58	Camden, N. J.	2,400	8,192	5,212
59	Springfield, Mass.	1,266	1,367	.....
60	Tacoma, Wash.	842	5,613	.....
61	Lynn, Mass.	3,866	3,170	900
62	Des Moines, Iowa	.....	858	.....
65	Kansas City, Kans.	.....	5,564	.....
66	Yonkers, N. Y.	5,896	3,375	2,904
67	Youngstown, Ohio	5,569	6,465	.....
70	Duluth, Minn.	3,160	.....	893
71	Norfolk, Va.	240	83	.....
72	Oklahoma City, Okla.	.....	550	.....
73	Schenectady, N. Y.	976	4,362	2,475
74	Somerville, Mass.	4,580	1,700	.....
75	St. Joseph, Mo.	.....	1,502	.....
76	Utica, N. Y.	1,720	7,806	.....
77	Elizabeth, N. J.	2,307	420	2,589
78	Waterbury, Conn.	2,210	.....	.....
79	Troy, N. Y.	7,998	9,073	7,555
80	Akron, Ohio	1,905	8,718	.....
82	Hoboken, N. J.	8,137	6,224	6,491
83	Wilkes-Barre, Pa.	.....	$3,661	.....
84	Erie, Pa.	.....	1,725	.....
85	Evansville, Ind.	$2,353	4,533	.....
86	Peoria, Ill.	1,247	7,303	.....
87	Fort Wayne, Ind.	985	3,585	.....
88	Harrisburg, Pa.	.....	2,888	$3,269
89	Savannah, Ga.	3,888	1,484	.....
91	Jacksonville, Fla.	1,820	.....	.....
92	South Bend, Ind.	944	5,363	.....
93	Terre Haute, Ind.	1,210	2,198	.....
95	Johnstown, Pa.	.....	1,442	.....
96	Bayonne, N. J.	2,275	926	3,178
98	Portland, Me.	3,710	4,460	.....
99	Holyoke, Mass.	1,428	1,200	.....
100	Charleston, S. C.	1,022	500	1,547
101	Wichita, Kans.	.....	3,713	.....
102	Allentown, Pa.	281	1,614	.....
105	Altoona, Pa.	.....	1,458	.....
106	Pawtucket, R. I.	3,300	.....	.....
107	Canton, Ohio	445	1,704	.....
108	Mobile, Ala.	.....	.....	600
109	Sacramento, Cal.	.....	4,354	.....
110	Saginaw, Mich.	899	.....	.....
111	Sioux City, Iowa	.....	160	.....
112	Binghamton, N. Y.	.....	834	.....
113	Atlantic City, N. J.	.....	5,930	.....
114	Rockford, Ill.	450	.....	.....
116	Augusta, Ga.	2,391	2,040	.....
117	Springfield, Ohio	1,789	4,230	2,718
118	Lancaster, Pa.	.....	1,861	.....
120	New Britain, Conn.	950	225	400
121	Chattanooga, Tenn.	6,014	1,135	.....
122	York, Pa.	.....	1,138	.....
123	Malden, Mass.	.....	1,350	50
126	Haverhill, Mass.	.....	501	.....
127	Topeka, Kans.	169	4,776	977
128	Salem, Mass.	.....	504	.....
130	Davenport, Iowa	.....	420	.....
132	San Diego, Cal.	600	.....	.....
133	Tampa, Fla.	450	600	.....
137	Racine, Wis.	608	652	142
138	Superior, Wis.	829	3	.....
141	Newton, Mass.	112	.....	.....
142	Butte, Mont.	.....	1,594	.....
145	Chester, Pa.	.....	870	.....
147	Dubuque, Iowa	975	454	.....
149	West Hoboken, N. J.	558	.....	.....
150	New Castle, Pa.	1,105	500	.....
152	Elmira, N. Y.	2,810	3,578	2,688
154	East Orange, N. J.	3,836	600	858
156	Hamilton, Ohio	.....	1,030	1,500
160	Charlotte, N. C.	120	.....	.....
161	Joliet, Ill.	891	.....	.....
162	Pasadena, Cal.	330	.....	.....
163	Auburn, N. Y.	2,162	1,178	.....
164	Everett, Mass.	273	.....	.....
165	Decatur, Ill.	.....	441	.....
171	Pittsfield, Mass.	546	.....	1,830
172	Cedar Rapids, Iowa	.....	660	.....
173	Oshkosh, Wis.	870	1,380	.....
176	Jamestown, N. Y.	.....	1,084	.....
177	Mount Vernon, N. Y.	890	300	920
178	Niagara Falls, N. Y.	585	990	8,075
179	Jackson, Mich.	950	360	.....
180	Williamsport, Pa.	.....	1,533	.....
182	Lima, Ohio	.....	1,090	.....
184	Chelsea, Mass.	992	1,805	.....
185	New Rochelle, N. Y.	.....	518	.....
190	Orange, N. J.	750	807	.....
191	La Crosse, Wis.	1,972	270	550
192	Lynchburg, Va.	.....	418	.....
195	Council Bluffs, Iowa	520	1,120	.....

[1] Includes pensions paid to firemen.

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Payments of judgments and claims for personal injuries.—All payments by cities in settlement for personal injuries, and those in satisfaction of judgments for such injuries, are included in Table 12 in the column headed "Judgments and losses." Payments for land taken under condemnation proceedings are not included in this column, but in Table 18, in the column showing the costs of the public improvements for which the lands were condemned. All amounts in payment of judgments and claims on account of personal injuries, with the exception of small amounts tabulated as undistributed expense, are shown in Table 12 in the column headed "Judgments and losses."

Payments for undistributed expenses.—The amounts included in Table 12 in the last column with the heading "Undistributed expenses" are, with few exceptions, those which with perfect accounting for statistical reports would be distributed to the various other columns of the table. The amounts so tabulated belong to two quite different classes: (1) Municipal printing and advertising, and (2) the undistributed costs of such incidental operating plants as stables, garages, municipal service enterprises, bureaus of supplies, storage yards, supply stations, and blacksmith shops. For most cities these undistributed expenses are small in amount.

Among the incidental operating plants of New England cities are those of their so-called forestry departments. These are branches of the public service called into existence in many cases to combat the destruction of trees in parks and streets by injurious insects and other tree pests. In most cases these departments or bureaus care for trees in streets and parks, and in a few cases care for trees on private grounds and receive compensation therefor. All such so-called departments or branches of service are incidental operating plants under the control of the park board, highway department, or some other branch of the service. With few exceptions the expenses of these departments have been so kept that they are distributed to the governmental activities to which they render service. Those for the care of trees in streets and parks appear among the park expenses, while the small amount for the care of trees outside of parks and streets is included in Division II, under the heading "Other protection to person and property."

The agents of the Bureau of the Census are instructed to call the attention of city officials to the desirability of distributing so-called "incidental operating expenses" so that they will appear in the final report under the functional costs of which they constitute parts.

Exceptional payments for expenses by Massachusetts cities.—The state of Massachusetts has established for the benefit of a number of cities and towns certain metropolitan districts in and about Boston for the purchase and improvement of parks, and for the construction and maintenance of sewers and waterworks. The cities and towns benefited are charged with the cost of maintaining the properties and public improvements acquired, including the interest on loans made by the state for the original outlays, and are required to make contributions to the state sinking fund for the ultimate redemption of the debt incurred by the state for their benefit. Other payments to the commonwealth of the same general nature are those for the abolition of grade crossings.

In this report, as in those for 1906, 1907, 1908, 1909, 1910, and 1911, payments for the maintenance of the metropolitan sewer and park systems are included with other sewer and park expenses in Table 12, and payments for the maintenance of the metropolitan water system with other payments of this nature are included in Table 15. All payments to the state for interest are tabulated in Table 17, and all payments to sinking funds are tabulated in Table 21. Preceding volumes of these statistics have stated in detail the amount of these special payments to the state for each of these purposes.

Comparative summary of payments for general departmental expenses of 146 cities: 1902–1912.—In Table XXV, which follows, there is presented, by principal divisions of the departments of the city governments, a summary of the payments for general departmental expenses by 146 cities from 1902 to 1912, inclusive. In this table certain payments of Table 12 are consolidated to agree with the tabulation of prior years.

Table XXV
GENERAL DEPARTMENTAL EXPENSES: 146 CITIES.

	1912	1911	1910	1909	1908	1907	1906	1905	1904	1903	1902
Total	$496,873,004	$449,312,497	$433,553,066	$407,022,426	$398,352,030	$368,089,295	$329,300,973	$305,396,391	$294,951,671	$278,571,645	$272,381,811
General government	57,602,290	53,691,881	51,891,921	49,810,900	48,453,019	43,325,004	34,060,325	30,569,445	28,997,741	29,392,630	29,832,902
Police department	67,799,584	54,839,173	53,797,110	51,527,093	50,615,371	46,074,136	42,864,604	40,764,402	39,973,407	38,213,320	36,378,817
Fire department	44,832,710	43,019,761	40,954,065	39,704,942	38,883,745	35,559,315	32,615,929	30,722,308	29,239,377	26,978,038	25,926,393
All other protection to person and property	9,431,714	8,617,245	8,052,252	7,460,730	7,288,936	6,836,621	6,025,742	5,959,639	5,610,432	5,447,674	3,621,777
Health conservation	10,039,819	8,601,095	8,780,836	7,811,110	7,107,815	6,816,018	5,210,883	4,899,000	4,706,560	4,756,817	4,398,911
Sanitation or promotion of cleanliness	39,948,782	37,054,010	34,131,737	33,281,546	32,667,838	30,273,319	26,776,250	24,964,454	23,483,152	20,994,944	18,577,098
Highways	55,264,032	53,072,490	52,618,597	43,043,836	43,397,522	44,296,868	38,956,930	36,773,272	36,367,981	33,493,710	35,021,190
Charities, hospitals, and corrections	32,549,011	30,648,195	29,080,979	28,133,754	27,873,963	24,589,192	20,799,139	19,448,261	19,105,252	18,136,391	17,517,881
Schools	138,801,414	127,356,885	119,054,967	114,446,034	111,369,209	103,454,440	95,797,977	87,760,928	86,546,619	80,853,672	75,129,615
Libraries, art galleries, and museums	6,242,758	5,956,277	7,090,865	6,242,855	5,854,854	4,989,705	4,436,385	4,153,901	4,177,242	4,067,969	3,300,334
Recreation	18,320,618	17,209,213	15,774,849	14,076,633	13,734,872	12,024,359	11,219,689	10,292,720	8,461,753	7,262,093	12,243,926
Pensions and gratuities	8,480,167	7,587,266	7,020,578	6,175,078	4,961,214	4,503,505	3,893,373	3,739,750	3,340,558	3,018,377	3,354,051
All other	7,560,105	1,659,006	5,304,310	5,302,915	6,143,672	5,346,813	6,643,747	5,348,311	4,941,597	5,956,010	7,078,916

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In compiling this table certain changes have been made in the tabulations presented in preceding reports to cause them to agree with the tabulations for 1911 and 1912, the treatment of pensions in those years being different from that of prior years. The changes referred to have transferred pensions as reported in prior years from Divisions II and VII to Division X.

An examination of Table XXV shows that the total general departmental expenses of the 146 cities increased in each of the years over those of the preceding year, that increase averaging $21,449,119, the smallest increase being that for 1903 over 1902, and the largest that of 1907 over 1906. The actual increase and per cent of increase of these expenses for each year over those of the preceding year are shown in the following statement:

ANNUAL INCREASE.	Amount.	Per cent.
1903 over 1902	$6,189,634	2.3
1904 over 1903	16,380,026	5.9
1905 over 1904	10,444,720	3.5
1906 over 1905	23,904,582	7.8
1907 over 1906	38,788,322	11.8
1908 over 1907	30,262,735	8.2
1909 over 1908	8,670,396	2.2
1910 over 1909	26,530,640	6.5
1911 over 1910	15,759,431	3.6
1912 over 1911	37,560,507	8.4

TABLE 13.

Payments for the principal general departmental expenses, total and per capita.—In Table 13 are presented the governmental cost payments, total and per capita, for the expenses other than those of public service enterprises, arranged in most cases according to the main groups of municipal departments, offices, and accounts given in Table 12, but in a few cases showing separately the payments for the more important individual departments, such as police and fire departments and schools.

Expenses increasing with population of cities.—Group I shows the highest per capita figures for all the expenses included in the table; Groups II, III, IV, and V following in order. The same order occurs in the per capita expenditures of Groups I, II, III, and IV for each of the specified purposes, except in the case of fire, highways, and libraries, where the cities of Group II had the largest per capita, but the figures in Group V are in several instances larger than those for Group IV. The figures for individual cities of the different groups show striking variations, indicating that there are other factors besides size which influence expense payments.

Table XXVI, which follows, gives for each of the five groups the per capita payments for the principal general departmental expenses of the cities with the highest and lowest per capita of such expenses, as shown in the table. Diagram 13 presents graphically the most important of the data of the given table.

DIAGRAM 13.—PER CAPITA NET PAYMENTS FOR SPECIFIED GENERAL DEPARTMENTAL EXPENSES BY GROUPS OF CITIES WITH SPECIFIED POPULATION IN 1912.

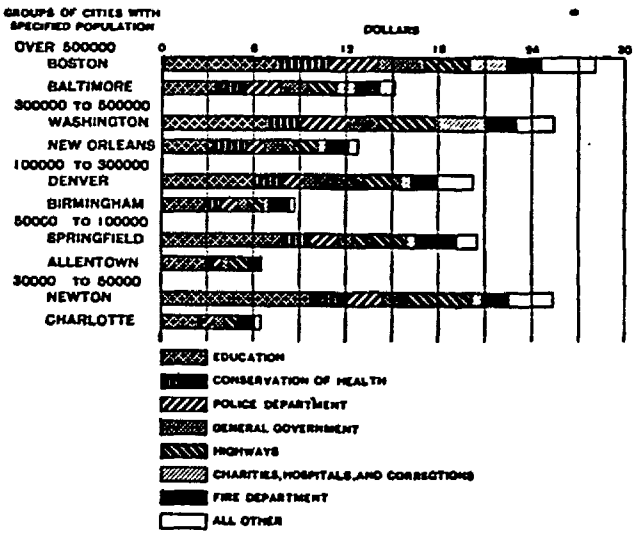


Table XXVI

EXPENSES FOR—	GROUP I.		GROUP II.		GROUP III.		GROUP IV.		GROUP V.	
	Boston, Mass.	Baltimore, Md.	Washington, D. C.	New Orleans, La.	Denver, Colo.	Birmingham, Ala.	Atlantic City, N. J.	Allentown, Pa.	Mount Vernon, N. Y.	Charlotte, N. C.
All general departments	$28.06	$15.14	$25.43	$12.79	$20.13	$8.64	$22.76	$6.47	$27.53	$6.44
General government	3.02	1.76	1.91	1.91	3.85	0.66	2.02	0.49	2.67	0.67
Police department	3.19	2.21	3.06	1.12	1.31	1.06	3.12	0.48	2.06	0.62
Fire department	2.26	1.62	1.91	1.44	1.64	1.44	3.56	0.68	1.60	1.07
All other protection to person and property	0.47	0.18	0.94	0.25	0.33	0.20	0.83	0.02	0.27	0.07
Conservation of health	0.81	0.34	0.40	0.30	0.75	0.14	0.43	0.06	0.32	0.06
Sanitation, or promotion of cleanliness	2.61	1.54	1.90	2.08	1.11	0.89	2.69	0.61	1.82	0.42
Highways	2.93	1.89	3.67	1.50	2.39	1.02	2.26	1.24	5.25	0.90
Charities, hospitals, and corrections	2.34	1.18	3.31	0.54	0.70	0.23	0.79	.....	0.83	0.02
Schools	6.89	3.41	6.60	3.18	5.91	2.80	5.74	2.75	8.55	2.20
Libraries	0.56	0.15	0.21	0.10	0.18	0.05	0.23	.....	0.43	0.11
Recreation	1.88	0.62	0.96	0.25	1.49	0.07	0.94	0.06	0.26	0.03
Miscellaneous	0.34	(1)	0.02	(1)	0.16	.....	(1)	(1)	0.01	(1)
General	0.77	0.24	0.53	0.12	0.31	0.08	0.13	0.06	3.47	0.28

[1] Less than one-half of 1 cent.

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The per capita payments for general governmental expenses in cities of Groups I and II are larger than they otherwise would be because of the fact that New York, N. Y., Philadelphia, Pa., St. Louis, Mo., Boston, Mass., Baltimore, Md., San Francisco, Cal., New Orleans, La., and Washington, D. C., exercise all the executive and judicial functions usually possessed by counties. To secure comparability between the payments for all general governmental functions, including payments for court expenses in these cities and in other cities of Groups I and II which exercise no county functions, certain percentages of the payments for the expenses of county governments of the other cities of Groups I and II are combined with the city payments, as has been explained in the discussion of Table 4, page 69. The combination of county and city expenses secures comparability of per capita payments for court and other general governmental expenses for all of the cities of Groups I and II, but those payments are not comparable with similar payments of other cities with the exception of Denver, Colo., for which city the figures of the table include per capita payments for expenses of the county as well as those of the city.

Comparative summary of the per capita payments for general departmental expenses: 1902–1912.—In Table XXVII, which follows, are shown the per capita payments for different classes of expenses other than those of public service enterprises for all the cities covered by the different census reports from 1902 to 1912. There has been a general increase in the total number of cities covered by these reports, but this has had no appreciable effect upon the per capita payments.

The total per capita payments for expenses other than of public service enterprises increased from $13.02 in 1902 to $17.34 in 1912, a gain of 33.2 per cent. The per capita payments for each year have shown an increase over those of the preceding year, except that those for 1909 were slightly less than those for 1908. The per capita payments for expenses of the general government, including those for courts, have increased quite uniformly during the 11-year period, as have for the most part those for the expenses of police and fire departments, for conservation of health and sanitation, which includes sewers, sewage disposal, and refuse disposal, and for education.

Table XXVII

YEAR.	Total.	General government.	PROTECTION TO PERSON AND PROPERTY.			Conservation of health.	Sanitation, or promotion of cleanliness.	Highways.	Charities, hospitals, and corrections.	EDUCATION.		Recreation.[2]	Miscellaneous and general.[1]
			Police department.[1]	Fire department.[1]	All other.					School.[1]	Libraries.[2]		
1912	$17.34	$2.04	$2.04	$1.62	$0.33	$0.35	$1.42	$1.98	$1.13	$5.02	$0.22	$0.64	$0.56
1911	16.02	1.95	1.99	1.58	0.31	0.31	1.35	1.96	1.10	4.73	0.22	0.62	0.50
1910	16.45	1.95	2.15	1.65	0.30	0.33	1.29	2.01	1.08	4.62	0.27	0.59	0.20
1909	16.07	1.96	2.15	1.65	0.29	0.31	1.31	1.71	1.10	4.58	0.25	0.55	0.21
1908	16.18	1.96	2.17	1.66	0.29	0.29	1.32	1.76	1.13	4.55	0.24	0.55	0.25
1907	15.82	1.86	2.09	1.61	0.29	0.29	1.30	1.91	1.05	4.46	0.21	0.51	0.23
1906	14.53	1.50	1.99	1.51	0.26	0.23	1.18	1.73	0.91	4.24	0.20	0.49	0.29
1905	13.89	1.38	1.95	1.46	0.27	0.22	1.13	1.67	0.88	4.02	0.19	0.47	0.25
1904	13.72	1.35	1.96	1.42	0.26	0.22	1.09	1.69	0.89	4.03	0.19	0.39	0.23
1903	13.06	1.33	1.88	1.33	0.13	0.22	0.98	1.60	0.85	3.86	0.19	0.34	0.35
1902	13.02	1.43	1.84	1.30	0.10	0.21	0.88	1.69	0.84	3.61	0.16	0.58	0.37

[1] Payments for pensions are included in column "Miscellaneous and general" for 1911 and 1912; for the years 1902 to 1910 they are included with expenses of the police fire, and school departments.
[2] Payments for expenses of art galleries and museums are included in column "Recreation" for 1911 and 1912; for the years 1902 to 1910 they are included with the expenses of libraries.

The most important data contained in Table XXVII are graphically expressed in Diagram 14, which follows:

DIAGRAM 14.—INCREASE IN THE PER CAPITA PAYMENT FOR THE PRINCIPAL GENERAL DEPARTMENTAL EXPENSES: 1902–1912.

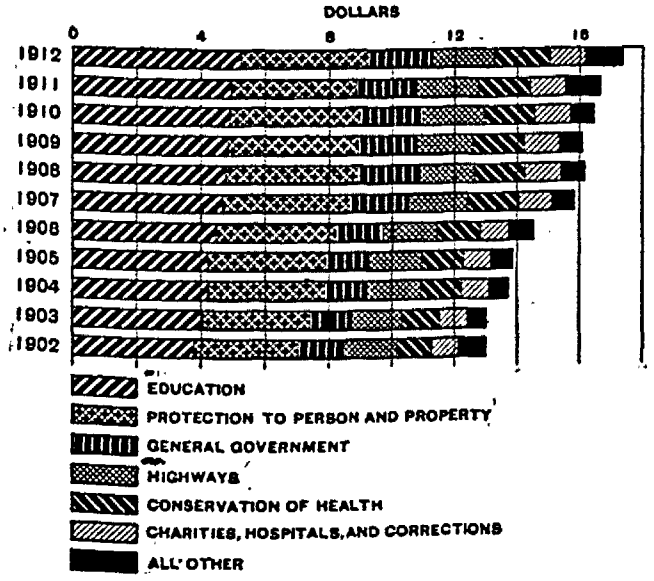


TABLE 14.

Per cent distribution of payments for the principal general departmental expenses, by object of payment.—Table 14 shows, by principal divisions of the general departmental service, the per cent distribution of the payments for expenses, other than of public service enterprises. This distribution represents broadly the relative importance of the principal classes of expenses for the several cities and groups of cities. The percentages for legislative expenses are lowest in Group I and highest in Group V, while those for judicial expenses decreased from 4.5 in Group I to 0.5 in Groups IV and V. The high percentages for judicial expenses in Groups I and II are due to the exercise of the functions of county government by the cities of those groups.

The percentages for police department expenses decrease irregularly from Group I to Group V, being 12.9, 10.7, 10.8, 10.5, and 9.1, respectively, for the different groups. For this class of expenses, Jersey City, N. J., Savannah, Ga., Charleston, S. C., Mobile, Ala., and Macon, Ga., show the largest percentages, 16.9, 16,

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16.3, 17.3, and 16, respectively, and Lincoln, Nebr., and Pasadena, Cal., the smallest, 4.4 and 4.6, respectively. For fire department expenses the proportion was largest for the cities of Group IV, 12.4 per cent, and smallest for the cities of Group I, 7.4 per cent. The highest percentage for any city was 22.3 for Omaha, Nebr., and the lowest, 5.1, reported for Philadelphia and Harrisburg, Pa.

The percentage represented by expenses for conservation of health and by those for libraries vary but little for the different groups. Among the different cities the largest percentage for health conservation, 10, was reported for Lawrence, Mass., and the smallest, 0.1, for Saginaw, Mich., and Joplin, Mo.

The percentages of expenses for highways and for schools were smallest for Group I and largest for Groups III and V, respectively. Lancaster, Pa., shows the highest percentage for highways, 27.1, and Hamilton, Ohio, the lowest, 1.6. The largest percentage of expenses for schools, 54.3, was reported for Berkeley, Cal., while the smallest, 12.2, was reported for Jacksonville, Fla. For nearly all cities a larger percentage was reported for schools than for any other one purpose shown in the table. Although the per capita expenses for schools, as shown in Table 13, increase with the size of the cities, they do not increase as rapidly as other per capita expenses; hence the percentages represented by school expenses as given in Table 14 are greater for the cities of Group V than for those of Group I.

Comparative summary of per cent distribution of general departmental expenses of 146 cities: 1902–1912.—Table XXVIII, which follows, gives a comparative summary of the per cent of governmental cost payments for the expenses of the general departments of 146 cities represented by those of the principal divisions of such expenses from 1902 to 1912. The percentages are based upon the absolute amounts of Table XXV and are subject to the factors and margin of error to which attention was called in the text relating to that table.

Table XXVIII

GENERAL DEPARTMENTAL EXPENSES: 146 CITIES FOR—

	1912	1911	1910	1909	1908	1907	1906	1905	1904	1903	1902
General government	11.8	11.9	12.0	12.2	12.2	11.8	10.3	10.0	9.8	10.6	10.9
Police department	11.9	12.2	12.4	12.7	12.7	12.5	13.0	13.3	13.6	13.7	13.4
Fire department	9.2	9.6	9.4	9.8	9.8	9.7	9.9	10.4	9.9	9.7	9.5
All other protection to person and property	1.9	1.9	1.9	1.8	1.8	1.9	1.8	1.9	1.9	2.0	1.3
Conservation of health	2.1	1.9	2.0	1.9	1.7	1.9	1.6	1.6	1.6	1.7	1.6
Sanitation, or promotion of cleanliness	8.2	8.2	7.9	8.2	8.2	8.2	8.1	8.1	8.0	7.5	6.8
Highways	11.4	11.8	12.1	10.6	10.9	12.0	11.8	12.0	12.3	12.0	12.9
Charities, hospitals, and corrections	6.7	6.8	6.7	6.9	7.0	6.7	6.3	6.3	6.5	6.5	6.4
Schools	28.5	28.3	27.5	28.1	28.0	28.1	29.1	28.6	29.3	29.0	27.6
Libraries, art galleries, and museums	1.3	1.3	1.6	1.5	1.5	1.4	1.3	1.4	1.4	1.5	1.2
Recreation	3.8	3.8	3.6	3.5	3.4	3.3	3.4	3.4	2.9	2.6	4.5
Pensions and gratuities	1.7	1.7	1.6	1.5	1.2	1.2	1.2	1.2	1.1	1.1	1.2
All other	1.5	0.4	1.2	1.3	1.5	1.5	2.0	1.8	1.7	2.1	2.6

The most important data contained in Table XXVIII are graphically expressed in Diagram 15, which follows.

DIAGRAM 15.—PER CENT DISTRIBUTION OF PRINCIPAL GENERAL DEPARTMENTAL EXPENSES: 1902–1912.

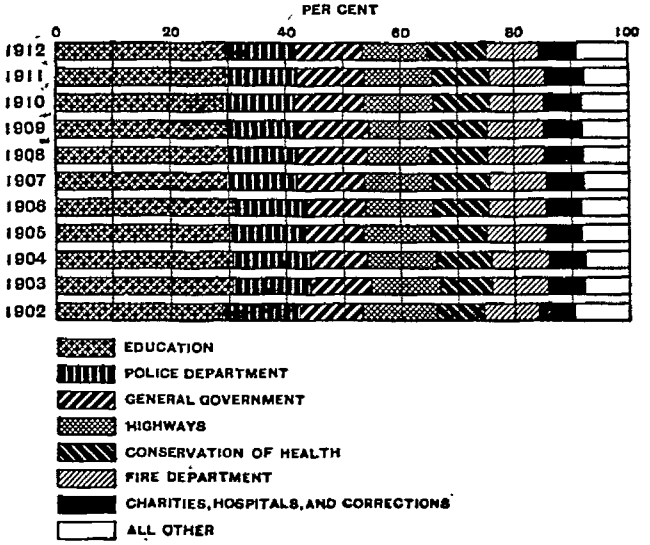


TABLE 15.

Payments for expenses of public service enterprises.—The nature of these enterprises has been explained in the text discussion of Table 11, on page 85. Payments for municipal service enterprises as distinguished from those for public service enterprises are shown in detail in Table 16.

Water-supply systems are the most important of public service enterprises operated by American cities. The total revenue receipts and payments for expenses of such systems have been reported for 146 cities for each of the years 1092 to 1912, inclusive, and a summary of these receipts and expenses is included in the statement which follows.

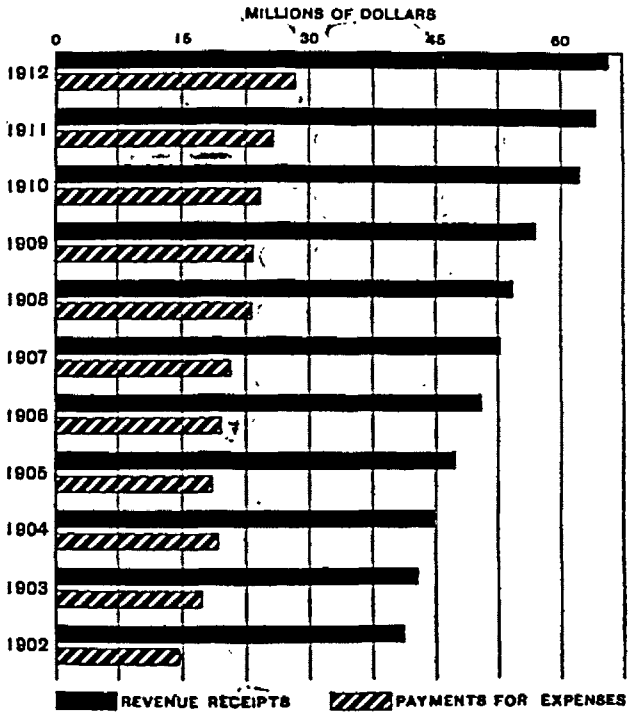
YEAR.	Revenue receipts.	Payments for expenses.
1912	$65,966,005	$28,425,793
1911	64,327,041	25,884,680
1910	62,200,103	24,459,186
1909	57,105,840	23,519,487
1908	54,422,470	23,395,699
1907	52,712,570	20,827,844
1906	50,406,039	19,707,584
1905	47,336,624	18,077,311
1904	44,974,037	19,357,447
1903	42,986,187	17,448,701
1902	41,210,322	14,850,566

From 1902 to 1912 the receipts from the revenues of water-supply systems of these 146 cities increased $24,755,683, or 60.1 per cent, while their payments for expenses increased $13,575,227, or 91.4 per cent. The payments for expenses amounted to 36 per cent of the receipts from revenues in 1902 and 43.1 per cent in 1912. The increase in the revenue receipts and

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payments for expenses of the water-supply systems of the 146 cities referred to above during the years 1902 to 1912 are illustrated by Diagram 16.

DIAGRAM 16.—REVENUE RECEIPTS AND PAYMENTS FOR EXPENSES OF THE WATER-SUPPLY SYSTEMS OF 146 CITIES: 1902–1912.



Of the Massachusetts cities of over 30,000 inhabitants seven are in the metropolitan water district and obtain water for their several systems from the metropolitan water system. The metropolitan water system is operated by the state, and all costs of construction, extension, and maintenance are apportioned among the municipalities benefited. These costs are annually apportioned among the various cities and towns in three parts: (1) For the accumulation of sinking funds to redeem bonds issued for the construction or extension of the metropolitan system, (2) for interest on such bonds, and (3) for expenses of maintenenace. The expenses of maintenance are included in the figures shown in Table 15, the interest is tabulated in Table 17, and the payments for interest on debt for public service enterprises of city corporations, and the payments for sinking funds are tabulated in Table 21 with the payments on account of debt. No exhibit of the amount of the metropolitan water debt chargeable to each city, or of the annual increase or decrease of such debt for each city, has been attempted by the Bureau of the Census, but the payments made by a city to the state sinking fund may be considered as a discharge of a portion of its obligations to the state on this account. The payments in 1912 above referred to for the maintenance of the metropolitan water-supply system by the Massachusetts cities receiving water therefrom are included in Table 15 with the other payments of those cities for the expenses of the water-supply systems.

The payments for expenses of the different classes of enterprises included in Table 15 under the heading "All other enterprises" are shown separately in Table XXIX.

City number.	Table XXIX CITY.	Ferries.	Toll bridges.	Lunch rooms.	City farms.	Miscellaneous.
	Total	$1,751,499	$646,963	$127,090	38,993	$408,023
1	New York, N. Y.	1,446,815	635,801			
4	St. Louis, Mo.			63,184		
5	Boston, Mass.	304,684				9,952
14	Los Angeles, Cal.					14,284
16	New Orleans, La.					215,999
20	Seattle, Wash.			21,123		
24	Portland, Oreg.					123,365
25	Rochester, N. Y.			17,903		
37	Memphis, Tenn.			4,683		
50	San Antonio, Tex.					2,574
59	Springfield, Mass.			10,974		
73	Schenectady, N. Y.					11,916
98	Portland, Me.					6,535
99	Holyoke, Mass.			3,399		
100	Charleston, S. C.					35
104	Covington, Ky.		2,857			
116	Augusta, Ga.					18,934
130	Davenport, Iowa					4,269
132	San Diego, Cal.				17,385	
137	Racine, Wis.					160
161	Joliet, Ill.			1,834		
162	Pasadena, Cal.				21,608	
165	Decatur, Ill.			1,264		
171	Pittsfield, Mass.			2,726		
189	Newport, Ky.		2,857			
191	La Crosse, Wis.		2,580			
193	Shreveport, La.		2,868			

The payments shown under the heading "Miscellaneous" in Table XXIX were for the following enterprises: Boston, Mass., city record; Los Angeles, Cal., municipal newspaper; New Orleans, La., public belt railroad; Portland, Oreg., harbor pilotage, towing, and dredging; San Antonio, Tex., river and ditch commission; Schenectady, N. Y., municipal stores; Portland, Me., liquor agency, $4,803, and municipal organ, $1,732; Charleston, S. C., powder magazine; Augusta, Ga., canal; Davenport, Iowa, levee improvement; and Racine, Wis., artesian well.

TABLE 16.

Municipal service enterprises.—Under the designation "Municipal service enterprises," the Bureau of the Census includes those enterprises of a city which are organized for the purpose of furnishing the city with some public utility or service which most cities obtain from or through a private enterprise. They include such enterprises as municipal electric light plants, asphalt repair plants, municipal printing offices, and municipal repair shops. Some of these enterprises perform services or supply materials for a single department or office, and others for a number of different offices or departments. Two different methods of accounting for the operating expenses of these enterprises are in use. One of these methods is to treat such an enterprise as a separate department, and its costs of operation as those of other departments. The second method is to distribute the expenses of the enterprise to the departments or branches of the city government for which the enterprise performs the service or to which it supplies materials. To permit the compilation of comparable figures for the costs of such services as street lighting and high-pressure water

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service, the Bureau of the Census for the 1912 report has treated all of these enterprises as if the latter method of accounting had been followed by the several cities.

Table 16 sets forth the expenses and receipts of these enterprises as they might be briefly summed up if the accounts of the cities with such enterprises were kept as distributing accounts for assigning the costs to the departments or branches of the city government for which the service was rendered. This method of treatment has been followed in the annual reports for years later than 1908, where municipal service enterprises were treated substantially in the same way as were public service enterprises.

In preparing this table the Bureau of the Census has treated as distributable expenses all allowances for depreciation and kindred expenses which the several cities have recognized in their statements of the costs of the services rendered, and in addition, in the case of electric light plants, it has included an allowance for interest on the reported value of the plants at the average rate paid on the debt of the cities operating such plants. (A detailed statement concerning this latter allowance is presented in the introduction to this report on page 26, under the title "Difficulties arising from faulty accounting for interest chargeable as outlay or expense.")

The variations in the procedure of the several cities with reference to depreciation and, in the case of municipal service enterprises other than electric light plants, to interest, make it impossible to compile accurate or strictly comparable statistics of the cost of such services as those to which the expenses recorded in Table 16 are distributed.

In the columns under the designation "Payments for expenses" are included separate statements of the costs of services and materials obtained from the public or through city departments and enterprises for the use of the given enterprises, and also the allowances for interest on the value of the plant, though these allowances are only accounting payments.

As counterbalancing these payments for expenses, Table 16 shows (1) the amounts received as compensation for materials sold and services rendered to the public incidental to the performance of services to the city, (2) the charges made to the departments and accounts of the city for services rendered, and (3) all undistributed expenses or undistributed profits.

Many cities other than those shown in this table undoubtedly carry on in connection with certain departments undertakings which might be considered municipal service enterprises; so long, however, as cities do not regard these undertakings as distinct enterprises, nor keep separate accounts for them, it is not possible to include them in any presentation of the statistics of municipal service enterprises.

TABLE 17.

Payments for interest on city debts.—In their accounting for the construction of permanent properties, such as waterworks, several cities, in accordance with the practice in commercial accounting, charge the interest accruing on money borrowed for the purpose during the time that the property is being constructed as a part of the cost of the property. The amounts so charged to outlay account are included in Table 18 of this report as part of the costs of the permanent properties and improvements of the cities. They are also included in Table 17 for the purpose of showing the total payments of the cities for the use of credit capital. The method of adjusting the payments recorded in the two tables by means of contra-receipts as interest transfers, which are included in Table 10 has been previously explained on page 26 under the title "Difficulties arising from faulty accounting for interest chargeable as outlay or as expense."

The interest payments of Table 17 are classified as payments for interest on (1) funded and floating debt, (2) special assessment loans, and (3) revenue loans and miscellaneous debt obligations. They are all exclusive of payments made in error and later repaid to the city, and of payments of interest which balance amounts previously received as accrued interest on the original issue of city debt obligations.

The amounts included in this table in the columns "Of other governmental units" are given in detail for the various divisions of the city governments in the column headed "Interest" in Table 4. Of the total amount of interest payments, 94 per cent was reported for the city corporations, 2.7 per cent for independent school districts, and 3.3 per cent for other independent divisions, including certain counties of Groups I and II.

The aggregate of all interest payments was $107,816,353. Of this amount, $15,828,803, or 14.7 per cent, represents transfers or amounts of money paid by the various divisions of the government of the city as interest on city securities held by the sinking funds, investment funds, and public trust funds for municipal uses. The total amount paid to the public by the 195 cities was $91,987,550, an addition to the corresponding amount paid by the 193 cities covered by the report for 1911 of $6,015,635, or 7 per cent, of which increase $127,288 is accounted for by the addition of two cities not reported in 1911.

From the classification of interest according to the kind of debt obligations on which paid, it appears that 89.1 per cent of the total interest payments was on funded and floating debt, 6.5 per cent on special assessment loans, and 4.4 per cent on revenue loans and miscellaneous debt obligations.

The interest on special assessment loans is seldom paid from collections of property taxes or similar revenues, but from special assessments, such assessments being collected in a number of annual or semiannual installments, each one of which includes an amount for meeting the interest on the bond for whose amortization the installment is collected. In such cases the property owner pays the interest on the debt as well

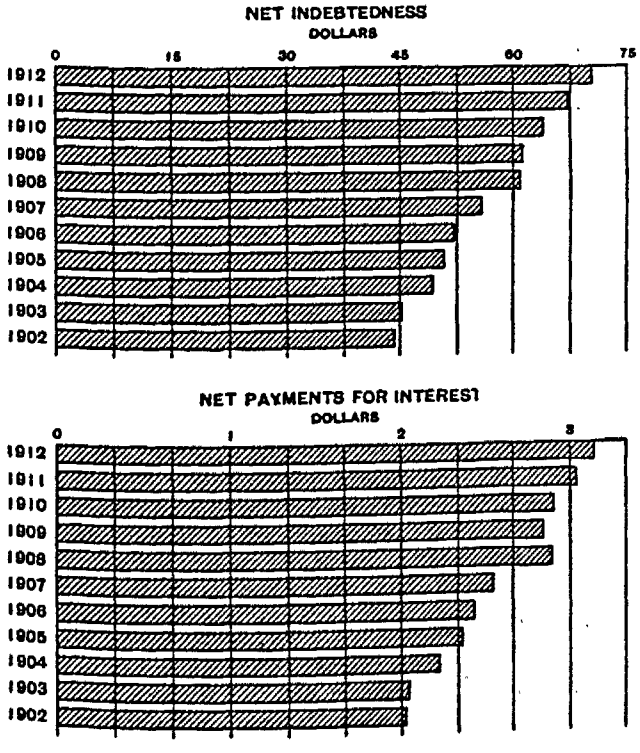
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as the principal, the city neither making nor losing anything by the transaction, and no burden is cast upon the general taxpayer. Table 17 does not include any payments for interest on certain special assessment obligations issued by some cities that are primarily debts of the individuals against whom they are levied and not debts of the city. When cities collect special assessments of this class and receive interest on deferred payments, such interest collections are included as receipts for private trust funds and accounts, which are recorded in Table 20, and not as receipts for special assessments, which are recorded in Table 7; in like manner, the payments for interest are included among the payments for private trust funds and accounts in Table 21 and not in Table 17.

Increase in actual and relative payments for interest.—On page 19 of the introduction attention was called to the great increase since 1902 in the net indebtedness of the 146 cities for which the Bureau of the Census has collected statistics for each of the years 1902 to 1912, inclusive. One result of the great increase of municipal indebtedness there referred to has been to increase the total payments of the same cities for interest and the percentage of all their governmental cost payments, as is shown by the statement in the next column giving per capita indebtedness, per capita payments for interest, and per cent of all governmental cost payments expended for interest, 1902–1912.

The steady and continuous increase in indebtedness and interest payments of the 146 cities whose statistics are summarized in the statement are illustrated by Diagram 17.

DIAGRAM 17.—INCREASES IN NET INDEBTEDNESS AND NET PAYMENTS FOR INTEREST BY 146 CITIES: 1902–1912.



YEAR.	PER CAPITA.		Per cent of all governmental cost payments for interest.
	Net indebtedness.	Net payments for interest.	
1912	$70.47	$3.14	9.6
1911	67.31	3.04	9.6
1910	64.00	2.91	9.5
1909	61.22	2.84	9.4
1908	60.78	2.89	9.0
1907	55.75	2.55	8.6
1906	52.11	2.43	9.2
1905	50.88	2.36	8.9
1904	49.38	2.22	8.4
1903	45.19	2.05	8.3
1902	44.19	2.03	9.1

Exceptional payments for interest by Massachusetts cities.—On page 91 attention is called to certain payments by Massachusetts cities to the commonwealth for the maintenance of sewer, park, and water-supply systems that have been constructed for the benefit of the city of Boston and the adjoining municipalities, and the further payment to the state to reimburse it for payments of interest on the loans which were made to finance the construction or acquisition of the systems. Similar payments of interest are made to the state on the advance made by it in financing the cost of changes required for the abolition of grade crossings, and are included in Table 17 on the lines for the several cities.

TABLE 18.

Payments for outlays.—The payments for outlays included in Table 18 comprise the amounts paid by the several cities for the acquisition or construction of the more or less permanent properties and public improvements, including the payments for the additions made to those previously acquired or constructed, but exclusive of payments in error for the correction of which counterbalancing amounts are later received. The payments last mentioned are included in Table 22 under a descriptive heading. The payments for outlays shown in Table 18 exceed the amounts reported in Table 4 in the column headed "Outlays" in the case of 12 cities by the amount of payments for outlays recorded in Table 18, which were offset by receipts from the public on outlay account, the most important of which were receipts from the sales of real property and from fire insurance adjustments. The "payments" of Table 18 are thus the total payments on outlay account less payments in error, while the "governmental cost payments for outlays" of Table 4 are the payments on outlay account which increase the value of the permanent properties and public improvements as a result of the cash transactions of the year.

The grand total of the payments for outlays, other than payments in error, of the 195 cities was $303,590,267, while the governmental cost payments for outlays, as above explained, were $303,481,467. The excess of receipts from the public which increased municipal indebtedness over payments to the public

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which decreased municipal indebtedness, as shown in Table 21, was $135,023,724. The governmental cost payments for outlays over the excess last referred to were $168,457,743. This shows that for the 195 cities as a whole the net receipts from increase of debts were only 44.5 per cent of the governmental cost payments for new properties and public improvements, there being, however, great differences among the individual cities, as is pointed out in the text to Table 21, page 99.

After making all needed allowances for different amounts of cash on hand at the beginning and close of the year, and for all of the factors that should be considered, it is evident that, from the comparison just made, the majority of the cities are increasing the value of their permanent properties and public improvements faster than they are increasing their debts, while in the case of a few, if any consideration is given to depreciation, the opposite condition of affairs exists.

The figures presented in Table 18 represent for each city the outlays of the entire city government by principal divisions and subdivisions of governmental service. The column headed "For outlays" in Table 4 shows the net amount of these payments for outlays by each of the divisions of the government of the city, including school districts, counties, and other divisions.

Payments included in the column of Table 18 headed "All other," under the general heading "Protection to person and property," were made for such purposes as the purchase, construction, or improvement of combined police and fire-alarm systems, levees, subways, and conduits for wires; retaining walls, piling, planking, riprapping, and other structures for guarding against damage by lakes or rivers; lifeboats; and for the permanent equipment of electrical departments or bureaus, departments of public safety, and the offices of recorders or registers of deeds.

The outlays tabulated in the column headed "All other," under the general heading "Sanitation, or promotion of cleanliness," were for equipment for street cleaning and refuse disposal, and for public comfort stations, and the drainage of low-lying lands, etc.

The outlays tabulated in the column headed "All other," under the general heading "Highways," were made for the improvement of bays, rivers, and harbors, and for viaducts, and in the case of all cities with large areas some were made for the construction of roads and bridges outside of the populous districts of the city.

The payments for outlays for electric light plants for lighting city streets or municipal buildings aggregated $501,162, and those for other municipal enterprises had a total of $1,227,854. The objects of these payments, together with the amounts expended, are shown in Table 16.

TABLE 19.

Summary of nonrevenue receipts.—The nonrevenue receipts of municipalities included in this report are, when classified with relation to the aggregate of municipal assets, readily separable into three principal classes: (1) Receipts from the sale of investments and supplies, which result in the exchange of one asset for another; (2) receipts which increase indebtedness, such as the receipt of money, services, materials, or property in exchange for a debt obligation assumed or otherwise incurred; and (3) receipts which have been described on page 41 of the introduction, where they have been given the designation "Counterbalancing receipts." These three classes of nonrevenue receipts are given in detail in Tables 20, 21, and 22, respectively.

Summary of nongovernmental cost payments.—The nongovernmental cost payments included in this report are, like the nonrevenue receipts, readily separable into three principal classes: (1) Payments for the purchase of investments and supplies which exchange one asset for another, (2) payments which decrease indebtedness by exchanging the asset cash for outstanding liabilities, and (3) counterbalancing payments to which attention has been called on page 41. These three classes of payments are given in detail in Tables 20, 21, and 22.

Secondary classification of nonrevenue receipts and nongovernmental cost payments.—Table 19 presents a classification of nonrevenue receipts and nongovernmental cost payments in addition to the one described above. This is a classification which separates the receipts into "receipts from the public" and "transfer receipts," or receipts by one division, fund, or account of the city government from another. This classification is also applied to the nongovernmental cost payments, which are separated into the two corresponding classes of "payments to the public" and "transfer payments."

TABLE 20.

Receipts from the sale and payments for the purchase of investments.—Table 20 gives the receipts from the sale of investments and the payments for their purchase by the cities covered by this report, classified as receipts and payments of (1) sinking funds, (2) public trust funds for municipal uses, (3) investments funds, and for investments not held in funds, and (4) private trust funds and public trust funds for nonmunicipal uses.

Receipts from the sale and payments for the purchase of supplies.—The same table also shows the receipts from the sale of supplies, including accounting receipts for supplies on hand at the beginning of the year and used during the year, and payments for supplies during the year that were on hand at the close of the year; or, rather, in the first case the excess of the value of supplies used over the payments for their purchase, and in the second case the excess of payments for supplies over the value of those charged as expenses and outlays, substantially as has been described on page 24 of the introduction of this report.

Transfers of investments and supplies.—A considerable portion of the receipts shown in Table 20 represent (1) the receipts by the funds of the city for the

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redemption of city securities held by them as investments, (2) the receipts from the sale of investments by one city fund to another, and (3) the receipts from the sale of supplies by one division of the city government to another. The first class of receipts are balanced by payments recorded in the column of Table 21 headed "Bonds, notes, warrants, and judgments," and the second and third classes are balanced by payments recorded in the columns of Table 20 showing the payments for investments and supplies purchased. The second and third classes of receipts are relatively small as compared with the one first mentioned.

The payments included in Table 20 that were transfer payments were also of three classes: (1) Payments by funds of the city for city securities purchased from the various divisions of the city government for investment at the date of the original issue of such securities, (2) payments by one city fund for securities sold by another, and (3) payments for supplies purchased by one division of the city government from another. These three classes of payments are balanced by receipts in Tables 20 and 21, substantially as set forth above. The aggregate amounts of the transfer receipts and payments mentioned under (1) for the great majority of cities are the same as the transfer payments and receipts included in Table 21, since for those cities there are no sales or transfers of investment from one of the funds to another. For the few cities in which the transfers of investments are made between the various funds and transfers of supplies are made between the divisions of the city government, the transfer receipts and payments of Table 20 exceed the transfer payments and receipts included in Table 21.

TABLE 21.

Receipts which increased and payments which decreased indebtedness.—The nonrevenue receipts of cities which are accompanied with increase of indebtedness and their nongovernmental cost payments which result in a decrease of indebtedness are shown in Table 21. They are separated into three principal classes, those represented by (1) bonds, notes, and warrants issued by the city and judgments rendered against it; (2) liabilities arising from the assumption of public trusts for nonmunicipal uses and private trusts; and (3) liabilities arising from acting as agent for other civil divisions. Classes (2) and (3) of receipts and payments are subdivided by the table into subordinate groups.

Transfer receipts and payments on debt account.—The receipts and payments of Table 21, in addition to being classified as above set forth, are also classified as receipts from and payments to the public and transfer receipts and payments. (For the relation of the transfer receipts and payments of Table 21 to those of Table 20, see the text descriptive of Table 20.)

Receipts from and payments to the public on debt account.—Receipts from and payments to the public are the only receipts and payments relating to debt obligations that increase or decrease the city cash. Of the 195 cities covered by the report, 48 paid the public more cash for the redemption of debt obligations than they received in transactions that increased indebtedness, and thus decreased their debt obligations in the possession of the public. The other 147 cities received more money or its equivalent in transactions increasing indebtedness than they paid for the redemption of debt obligations, and for them the holdings of city obligations by the public increased during the year. The fact that 48 of the 195 cities covered by the report were able in the year 1912 to decrease their debt obligations to the public, although the 195 cities as a whole received from new debt obligations incurred $135,023,724 more than they paid for the redemption or cancellation of old ones, is one worthy of consideration by those who have come to believe that cities must necessarily increase their indebtedness in ever enlarging proportions.

Of the 147 cities which increased their indebtedness to the public, the increase constituted less than 20 per cent of the payment for outlays in 38 cities, more than 20 and less than 40 in 34, more than 40 and less than 60 in 25, more than 60 and less than 80 in 17, more than 80 and less than 100 in 9, and more than 100 in the following 24 cities: New York, N. Y., Cleveland, Ohio, Baltimore, Md., Newark, N. J., Columbus, Dayton, and Youngstown, Ohio, Houston, Tex., Akron, Ohio, Hoboken and Passaic, N. J., Pawtucket, R. I., Augusta, Ga., Springfield, Ohio, Chattanooga, Tenn., Woonsocket, R. I., West Hoboken, N. J., Charlotte, N. C., Portsmouth, Va., San Jose, Cal., Mount Vernon, N. Y., Austin, Tex., La Crosse, Wis., and Lynchburg, Va., all of which materially increased their cash on hand during the year as shown in Table 3. Some of these cities increased their cash balances and debt obligations to the public by only small amounts, while others materially increased them. The cities last referred to are among those which are needlessly burdening their taxpayers with interest payments, as has been pointed out in the text relating to Table 3, page 67.

Transactions which increased the debts of Massachusetts cities to the state.—Attention has been called on pages 91 and 97 to the expenditures of the commonwealth of Massachusetts through special commissions and boards, by which lands were acquired and developed, and structures completed for providing the metropolitan district, including Boston and its suburbs, with common sewer, park, and water systems, and for assisting that city and others in the abolition of grade crossings. The outlays for the metropolitan systems are recorded on the books of the commissions, which constitute part of the official records of the state but not of the cities. These payments by the state are transactions which increase the indebtedness of the cities in the metropolitan district. In like manner the advances of the state for the cities' share of the cost of abolishing railway grade crossings are transactions increasing local indebtedness to the state. No portion of this increase is included in Table 21, it not being

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practicable to secure the data for any accurate apportionment of this increase in the several cities. The advances by the state for the cities' portion of the cost of abolishing grade crossings were not ascertained and are therefore not included in any table or statement of this report.

Transactions which decreased the debts of Massachusetts cities to the state.—The financial transactions which lessened the indebtedness of certain Massachusetts cities for which this report gives statistics were of three kinds: (1) Payments by cities to the state for sinking funds for the amortization of debts incurred for the metropolitan system of sewers, parks, and water; (2) payments by the cities to the state of the assessments levied upon them by the state for the repayment of the advances made by it for the cities on account of the abolition of grade crossings; and (3) the earnings of the metropolitan sinking funds of the state which add to the assets of those funds.. The payments mentioned in (1) are included in Table 21.

TABLE 22.

Counterbalancing receipts and payments.—On page 41 of the introduction definitions are given of counterbalancing receipts and payments, or nonrevenue receipts and nongovernmental cost payments recorded in revenue and governmental cost accounts. These receipts and payments are of six general classes shown in Table 22 in the division relating to receipts. As the counterbalancing payments of each class are in all cases equal to the receipts shown in the several columns, the table gives only the aggregate payments.

General transfer receipts and payments.—Table 22, in addition to giving the counterbalancing receipts and payments of cities, presents a statement of the general transfer receipts and payments of the cities, or receipts by one of the independent divisions or funds of the city that are paid by the others. For the majority of cities these transfers are equal, but for a few of them they differ, owing in the greater number of cases to the difference in the fiscal years of the different divisions of the cities reporting such differences, so that the transfer receipts of one year by one division appear in the transfer payments of the other division, either in the preceding or succeeding fiscal year. A few of the differences referred to are in cities whose divisions have the same fiscal year, but in which some of the payments of the given fiscal year made on the last day of the year do not appear on the books of the receiving division until the first day of the succeeding year. These differences do not in the least affect the revenue and governmental cost transactions that constitute the essential portion of the statistics of this volume.

TABLE 23.

Summary of all receipts, payments, and cash balances, by divisions and funds of city government.—Attention has been called on page 21 of the introduction, and in the text explanatory of Table 4, to the different organizations of cities for governmental purposes. Table 4 summarizes revenue receipts and governmental cost payments by the independent divisions of the government of the cities. Table 23 presents a summary of all receipts and payments, cash balances, and date of the close of the fiscal year for each division there shown, and in addition it shows the receipts, payments, cash balances, and date of the close of the fiscal year of the funds of each division. When the city corporation is the only local governmental organization, the figures for the several funds are presented immediately below the name of the city, as in the case of New York, N. Y. When several additional governmental divisions or organizations are included, these divisions are shown under the name of the city as coordinate with the city corporation, as in the case of Chicago, Ill. For cities of the latter class the funds of each division are shown as subordinate to the division to which they belong. The grand total of all divisions is shown opposite the name of the city.

As subordinate to each governmental unit, Table 23 shows those funds which are kept wholly separate from other funds and whose transactions are recorded by city officials in independent systems of accounts. Sinking, investment, and trust funds are, however, always shown separately, whether the city officials record the transactions of these funds with other city transactions or maintain separate systems of accounts therefor. With the exception just mentioned, the first column of Table 23 indicates the number of separate accounting systems or sets of records from which data must be procured in order to make a full report of the financial transactions of each of the municipal governments. A large number of funds, as in New Orleans, La., and Louisville, Ky., indicates that many municipal transactions are not under a central accounting control and that accountability is divided among several officials. Judging from the experience of the commercial world, it is believed that the best financial administration is possible only when all financial transactions are brought within one accounting system, and when one official is given the power and is held responsible for its proper conduct. In Washington, D. C., the Federal Government shares the administration and the cost of municipal affairs with the District government, which fact in part accounts for the large number of funds in that city.

The term "general treasury" is applied to the aggregate of the funds, other than sinking funds, over which the city auditor or comptroller exercises authority. The term "cash in transit" is the designation of cash which has been entered on the books of one department as paid to another but has not been recorded on the books of that other as received. Cash in transit is only reported in the case of cities with divisions having the same date for closing their fiscal years.

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Date of close of fiscal year.—The table shows wide differences in the dates on which the fiscal years close. These differences complicate the work of compiling comparable statistics. Not only do the different cities close their fiscal years on many different dates, but often the fiscal years of the units of the same city and of their funds and accounts close on different dates. It is evident, then, that the statistics for a large number of cities will involve fiscal years ending on many different dates. The statistics shown in this report relate in each case to the fiscal year *ending between February 1, 1912, and January 31, 1913.*

A uniform date for the close of the fiscal years of all divisions, funds, and accounts of cities would greatly facilitate the compilation of comparable municipal statistics. Several states have statutes providing for such a uniform date for their cities, and the enactment of similar laws is urged in Massachusetts and a number of other states.

The city corporation is the principal governmental unit of every city, and in many cities the only such unit. Of the 195 cities and towns of the United States for which reports were secured, 100 closed the fiscal year of their city corporation on December 31, and each year sees an increasing number of cities adopting this date. In seven states having more than one city of over 30,000 inhabitants, all of these cities close their fiscal year on December 31, those states having an aggregate of 31 such cities. These states are: Colorado, Indiana, Kansas, Louisiana, Minnesota, Ohio, and Washington. In no other state having two or more cities of over 30,000 inhabitants do all of them close their fiscal year on the same date. Of the 95 cities closing their fiscal year 1912 on dates other than December 31, 22 closed such year June 30, 13 March 31, 9 April 1, 9 November 30, 8 February 29, 8 April 30, 6 September 30, 5 January 31, 3 May 31, 2 April 15, and 1 each on January 23, April 3, April 7, April 8, April 10, May 6, July 1, August 31, December 2, and December 16.

Table 24.

Sinking funds of two distinct types.—Table 24 presents a summary by cities of certain transactions of sinking funds, the amounts of their assets being presented in Table 26. Sinking funds are of two classes, those with and those without investments. The cities with funds of the first class number 126, and those with funds of the second class number 41. The cities of the latter class are St. Louis, Mo., Washington, D. C., Seattle, Wash., Indianapolis, Ind., Syracuse, N. Y., New Haven, Conn., Memphis and Nashville, Tenn., Salt Lake City, Utah, Wilmington, Del., St. Joseph, Mo., Evansville, Ind., East St. Louis, Ill., South Bend and Terre Haute, Ind., Springfield, Ill., Covington, Ky., Mobile, Ala., Sacramento, Cal., Augusta, Ga., Berkeley, Cal., Bay City, Mich., Lincoln, Nebr., Davenport, Iowa, San Diego, Cal., Superior, Wis., Wheeling, W. Va., Dubuque, Iowa, West Hoboken, N. J., New Castle, Pa., Lexington, Ky., Springfield, Mo., Quincy, Ill., Pasadena, Cal., Portsmouth, Va., Cedar Rapids, Iowa, San Jose, Cal., Joplin, Mo., Austin, Tex., Newport, Ky., and Colorado Springs, Colo.

The sinking funds of the first class are established and maintained primarily for the redemption of bonds at maturity; while those of the second class are maintained primarily for the amortization of city debt obligations by purchase before their maturity, or for the redemption of serial or other bonds maturing in practically equal amounts each year. Sinking funds of both classes are met with which are employed for the payment of interest on city debt obligations in addition to the purpose mentioned, although not all of either class are so used. The revenue of municipal sinking funds comprise (1) the amounts annually appropriated by the city corporation and other governmental units for sinking fund purposes, and (2) certain city revenues that have been permanently set apart or pledged for such purposes. In addition to the revenues mentioned, nearly all sinking funds of the first class also receive interest on their investments. Funds of the second class, as a rule, expend the greater portion of their revenues during the year in which received, while the revenues of the funds of the first class are in part or wholly accumulated from year to year and expended at the maturity of the various bond issues. The sinking funds whose transactions are reported in Table 24 and whose assets are shown in Table 26 received as interest and rents on their investments an aggregate of $16,530,878. This was 3.04 per cent of the assets on hand at the close of the year. The funds of the first class mentioned above must have secured a higher percentage than this, while those of the second class secured a lower rate, although the data were not obtained for an exact computation in either case.

In some states cities borrowing money on long-term bonds are required by statute to maintain sinking funds with investments, and in a limited number of states cities under these statutes are further required to maintain a separate fund for the amortization of each bond issue. In states without such laws a city can, in its discretion, maintain either type of sinking fund, or can, if it chooses, meet maturing debt obligations without the maintenance of a sinking fund. In both classes of states an increasing number of officials are becoming convinced that it is financially inadvisable to maintain sinking funds with investments and are advocating sinking funds of the second class or the issue of serial bonds so maturing as to obviate the necessity of any kind of sinking fund. It is to be noted in this connection that of the 28 cities with no sinking funds in 1912 the majority reported no funded debt obligations other than serial bonds.

Transactions of sinking funds.—Table 24 presents a summary of the financial transactions of all the sink-

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ing funds of the 167 cities having such funds at the close of the fiscal year 1912. The table thus includes transactions of sinking funds not only of the city corporation, but of all of the divisions of the government of the city. The receipts of these funds are tabulated under five headings, and the payments under four. Of the five headings for receipts, two are for revenue and three for nonrevenue receipts. The receipts from revenues are of two distinct classes: (1) The earnings of the funds, which consist of rent and interest on investments and interest on cash deposits in bank held as sinking fund assets, and (2) other revenue receipts. The latter receipts in turn are of two distinct classes, the first being revenues from specific sources which are pledged for sinking fund purposes, and the second the general property tax appropriated for sinking fund purposes, which are paid direct to the sinking funds and never pass through the general treasury. The cities reporting the latter class of receipts, as a rule, have sinking funds under the control of sinking fund commissions, and for most of them the taxes are collected by the county rather than by the city corporation.

Of the total amount reported in Table 24 as receipts from other revenues, $16,348,820, or 59 per cent, was reported for New York, N. Y. The net revenues thus reported were all pledged by charter or other provision for sinking fund purposes for the redemption of some particular classes of bonds or of city debt obligations in general. The revenues thus received, which were distinctly pledged for sinking fund purposes in New York, N. Y., in 1912, were: Special assessments, $39,263; business licenses, $241,570; reimbursement of comptroller's expenses for collecting state tax, $5,000; fines and penalties, $566,132; major privileges, $460,472; minor privileges, $409,138; rents of miscellaneous property, $165,568; stenographer's fees, judicial, $21,243; revenue of water-supply systems, $7,293,544; revenue of public markets, $305,782; revenue from docks and slips, $4,577,229; income from ferries, $1,207,357; rapid transit rents, $507,699; and interest on bank deposits not assets of sinking funds, $543,823.

Of the 167 cities with sinking funds, 66 reported payments for interest or expenses which aggregated over $10,000 each. The sinking funds of these 66 cities are charged with the duty of paying the interest on a part or all of the outstanding indebtedness. In a few cities with payments less than $10,000, tabulated under the heading "For municipal expenses and interest," the sinking funds are charged with the duty of meeting interest payments on a part of the municipal debt, but the smaller amounts shown under that heading are in most cases payments of the expenses of managing the sinking funds.

The receipts shown under the heading "From issue of debt obligations" represent the receipts by the sinking funds from the issue of debt obligations that were issued through the sinking fund authorities rather than from the general city treasury. They also include certain small amounts of warrants drawn by the sinking fund authorities that had not been cashed before the close of the year and premiums on bonds issued from the general treasury that were specifically dedicated for sinking fund purposes. The amounts shown in payments under the heading "For redemption of debts" represent the amount of city debt obligations that were redeemed directly through the sinking funds. Many cities having sinking funds do not, however, redeem their debt obligations by their sinking funds directly, but instead transfer cash to the city treasury, which reports all payments for the redemption of debt. These different methods of reporting the payments of cities for the redemption of debt render it impossible to compile comparable statistics of sinking funds without a combination of the transactions of these funds with all the other funds of the city. (Attention has been called to this fact in the introduction to this report on page 21, under the heading "Difficulties arising from differences in accounting for administrative funds.")

The receipts shown in the column headed "From other sources" in large part represent receipts from the sale of investments by the sinking funds, and in like manner the payments included in the column headed "For other objects" are those made by the sinking funds for the purchase of investments.

Many cities, especially those reporting no receipts from revenue in Table 24 or small receipts therefrom, make no specific provision for sinking funds other than that included in the annual appropriation. In such cities the moneys received by the sinking funds other than from the sale of investments and interest thereon are by general transfer from the city treasury. In like manner many cities which appear in the table with no payments for the redemption of debt transfer their cash to the general treasury, which makes payments for debt redemption. Table 24 does not show the aggregate of either the receipts or payments of the sinking funds by transfer, but only the excess of the one over the other.

The last two columns of the table show the amounts by which the aggregate assets of the sinking funds increased or decreased during the year.

TABLE 25.

Public trust funds for municipal and nonmunicipal uses.—Cities frequently receive donations and bequests for what the statutes and court decisions have denominated "charitable uses." In most cases the purpose of the donation or bequest is to extend aid in certain directions in excess of what the city is accustomed to provide on its own account. In a smaller number of instances the donations or bequests are to be applied to purposes which are other than municipal in their nature and for which the city can not make appropriations.

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Public trust funds of the class first mentioned are established for charities, education, pensions, and other public benefits; and those of the second class are for "charitable uses" for which the city can not make appropriations, but the administration of which may legally be entrusted to municipalities as constituting convenient agencies for accomplishing the desired end. Funds established for city uses are termed *public trust funds for municipal uses*, while those established for purposes other than municipal in their nature and for which the cities can not make appropriations from revenues, are designated *public trust funds for non-municipal uses*. In the case of the greater number of these funds the income alone is available for the purposes for which the funds are created; but in the case of a few, both principal and income may be expended.

In some cities the public trust fund cash, although applicable only to the specified purposes of the trusts, has been merged with the general city cash, and the transactions are not as clearly set forth on the books as would seem essential to correct administration and accounting. In the majority of cities, however, the transactions are properly recorded and kept entirely distinct from the ordinary municipal transactions and accounts.

Transactions of public trust funds for municipal uses.—The acceptance by a city of donations and bequests for municipal uses acts as an appropriation thereof, and the money or wealth so received, if accounted for in a legal sense, would be shown in the accounts or reports as "appropriated." To distinguish such appropriations from the ordinary governmental appropriations, they are usually set apart in special funds denominated "public trust funds." Cash and other wealth in these funds constitute governmental assets, and the acceptance thereof creates no liability other than the liability involved in the ordinary governmental appropriation. The municipal purpose most often subserved by trust funds for municipal uses is that of providing pensions for policemen and firemen who have suffered disability or have completed a specified term of service, and gratuities for the families of those who have died in the service. The pensioning of teachers is finding favor in recent years, and several cities report public trust funds for this purpose. A number of cities, for the most part in the Eastern states, report public trust funds for charitable uses, such as for the care of the poor and the defective classes.

Of the 195 cities covered by the present report, 146 reported public trust funds for municipal uses. Trust funds for charitable uses were most numerous in Philadelphia, Pa., and Boston and Salem, Mass., the majority being for outdoor poor relief. Among the specific charitable uses to which the trust funds were applied were the support of orphans' homes, assistance to poor children, maintenance of a free dispensary, loans, excursions for poor children, and purchase of shoes for indigent school children.

Public trust funds for educational purposes were found in considerable numbers, especially in Boston, Mass., Chicago, Ill., Philadelphia, Pa., and Cambridge, Mass. These funds were usually for books, medals, prizes, or scholarships, though four of them were for the maintenance of trade schools.

The diverse objects to which public trust funds for municipal uses are applied may be judged from the following examples found among the funds for miscellaneous objects: Immigrant relief; medals and prizes for inventors, firemen and school children; loans to artisans; street cleaning, lighting, and repairing; Pasteur or other treatment for hydrophobia; music for the public; trees in parks; public celebrations; drinking fountains; buildings and observatories.

The revenues of trust funds from taxes, fines, and forfeits are a part of the revenues of cities derived from the exercise of the general powers of government. The aggregate of these revenues included in Table 25 is $617,078. If these taxes and allied revenues were not included in the statements of tax receipts in Table 7, those receipts would not be comparable between cities; and if the attempt were made to show the provisions for pensions, schools, libraries, or charities, without taking into account the payments included in Table 25, or if the attempt were made to make comparisons between cities with reference to the payments by them of pensions, and such comparisons were based upon the fund reports summarized in Table 25, the results would not be satisfactory, because some portions of the data for correct comparison would be wanting; hence the necessity, as pointed out on page 21 of the introduction under the title "Difficulties arising from differences in accounting for administrative funds," of basing all comparable statistics of cities upon a combination or consolidation of the reports of all administrative funds.

The receipts of the trust funds for municipal uses covered by Table 25 from rents and interest on investments aggregated $4,160,761 for 1912. This was 5.2 per cent of the assets at the close of the year, as given in Table 26.

Table 25 is presented as an exhibit of transactions already included in the preceding tables, and is designed to show in connection with the other tables the character of the transactions of those funds by the several cities, and something of the relation of the aggregate here included to the aggregate of which they form a part.

Table 25 gives the total payments of the several cities for pensions and gratuities through their public trust funds for municipal uses. A comparison of the figures of the table with those shown in Table XXIV will show the amounts of pensions and gratuities paid by some cities directly, without the agency of these funds. Table 25 also gives the payments by these funds for schools and libraries.

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TABLE 26.

Amount of specified assets and value of public properties at close of year.—Table 26 shows, in addition to the cash of the cities in their general funds, the cash and investments in their sinking and investment funds, public trust funds and private trust funds, as well as the value of other property held as investments. If a city is to present a complete balance sheet it must include therein statements of the amounts that will probably be collected from assessed but uncollected taxes and special assessments, of accrued interest on investments held, and of certain contingent assets that have a monetary value. No effort is here made to present exhibits of the assets or resources mentioned, however, for the reason that but very few cities of the United States make such statements of all their assets, and of these few only a limited number make any allowance for revenues that may prove uncollectible. The figures in the last column of Table 26 represent the total value of the public properties which is shown in detail in Table 27. The term "public properties," as here used, comprises the land belonging to the city and used for municipal purposes, together with all the structures upon such land, including buildings and machinery and all appliances and equipment used for carrying on the work of the city departments and the various public service and municipal service enterprises operated by the city. These properties are to be distinguished from public improvements as defined on page 45, a statement of whose replacement value is given in Table 28.

The assets shown in Table 26 are classified according to the fund of which they form a part and to the character of the security or other investment held.

Assets of sinking funds.—The character of the sinking funds, the assets of which are presented in the first group of the columns of Table 26, has been fully set forth in the text accompanying Table 24. Of the 167 cities reporting sinking funds with assets, 73 reported city securities as their only asset other than cash, 8 reported other investments but no city securities, 45 reported both city securities and other investments, and 41 reported cash as their only asset at the close of the year.

For the greater number of cities the sinking funds are prudently and economically administered, either by city officials, who act as trustees *ex officiis*, or by independent boards of commissioners appointed for that purpose. In a small number of cities, however, the cash accumulation in the funds has been diverted to the payment of current city expenses, with the result that the so-called assets in the fund are mere accounting entries, and, since they do not constitute true offsets to the bonded debt, are not taken into consideration in the preparation of this report.

At the close of the fiscal year 1912 the aggregate assets in the sinking funds reported equaled 19.1 per cent of the total indebtedness of the 195 cities covered by this investigation, as compared with 19 per cent in 1911, 18.9 per cent in 1910, 19 per cent in 1909, 18.5 per cent in 1908, 19.2 per cent in 1907, and 20 per cent in 1906. The percentage which the value of the assets in the sinking funds represented of the aggregate amount of funded and floating debt was 21.2 per cent in 1912 as compared with 21.2 per cent in 1911, 21.4 per cent in 1910, 21.5 per cent in 1909, 21.2 per cent in 1908, 21.8 per cent in 1907, and 22.6 per cent in 1906.

Assets of public trust funds for municipal uses.—The text accompanying Table 25 contains a condensed statement of the character and purpose of the funds whose assets are tabulated in Table 26 under the general heading "Assets in public trust funds for municipal uses."

Included with the assets in public trust funds for municipal uses are assets in certain funds, mostly pension funds which are supported largely or altogether by appropriations and by certain kinds of municipal revenues assigned to them by statute, charter provision, or ordinance. Although these so-called funds are in their origin and nature more nearly allied to administrative funds than to trust funds, they are assigned to the latter class in accordance with the general usage of American cities.

At the close of the year 1912, 60 cities reported public trust funds for municipal uses which had no investments in city securities, 24 reported funds holding no investments other than city securities, and 20 reported funds holding no investments.

Assets of investment funds, and value of miscellaneous investments.—Under the heading "Assets in investment funds, and miscellaneous investments" are shown (1) all assets of funds with investments other than sinking and trust funds, and (2) all interest-bearing securities and investments other than those of the funds mentioned, including real property used for purposes other than the uses of the departments and enterprises. Although the term "investment fund" is seldom, if ever, employed by the city officials, it seems to be an appropriate designation for the class of funds first mentioned. The value of real estate incidentally acquired and yielding little or no income is included under the given heading as a miscellaneous investment, although in previous years it has been tabulated as a portion of "public properties." In some instances the assets in investment funds consist of bonds or stocks acquired by the city in consideration of financial aid or grants to railroads or other public service corporations; in a few instances they consist of real estate held for the purpose of securing rents or the profit that may result from an increase in value; in other cases they consist of bonds or mortgages received in exchange for real estate and held as investments awaiting maturity or a favorable market.

In a majority of the cities reporting investment funds or investments, the invested assets are comparatively small. In some instances they are doubtless of a temporary nature, being held merely for a

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favorable opportunity to dispose of the securities or real estate, when the proceeds are to be returned to the general treasury. In some cities permanent investment funds are established to enable the cities to carry their own fire risks on municipal buildings, an amount equal to the premiums usually charged by the fire insurance companies being set aside each year for the creation of a fund from which fire losses may be paid as they occur. Such funds are usually invested in profitable securities and are here classed as investment funds. Funds provided for the purchase, construction, or equipment of buildings or other municipal permanent properties which, according to the practice of some cities, are invested during a period of accumulation, are here also treated as investment funds.

Of the 195 cities covered by the investigation for 1912, 72 reported investment funds or miscellaneous investments, their assets aggregating $193,434,357.

Assets of public trust funds for nonmunicipal uses.—These are city funds the income of which is devoted to purposes that are not municipal, and for which the municipalities do not make appropriations. In Massachusetts and a few other states the cities are not only authorized but directed to accept moneys in trust to guarantee the care of specified monuments and graves in cemeteries. The acceptance of such moneys creates an express public trust and makes the city a trustee in the same way that a private individual or corporation becomes a trustee under corresponding circumstances. The acceptance of such a trust creates a debt liability for the amount received, and such liabilities should be shown in accounts and reports of public indebtedness.

Assets of private trust funds.—In certain cases cities receive and hold money under conditions which create private trusts. The trusts of this kind most frequently met with in the financial administration of cities concern the estates of deceased persons held in trust for unknown heirs, or moneys deposited as guaranty of contracts. Sometimes the moneys held under these private trusts are set aside in special trust funds, and sometimes they are represented by private trust accounts. Private trust funds are distinguishable from private trust accounts by the method of caring for the cash received in trust. When cash is received in trust for a given person or corporation and is deposited in trust for such person or corporation, a special fund is created, to which is here given the designation "private trust fund;" while if the cash is debited to the general city fund and an account is opened for it on the city books, the account is here spoken of as "private trust account." In a number of cities but little attention is given to the proper recording of transactions affecting private trusts, the receipts and payments frequently being entered upon the books as ordinary city revenues and expenses. Such accounting for moneys received in private trusts leads not only to confusion and irregularity, but sometimes even to defalcation.

In Table 26 the assets in public trust funds for nonmunicipal uses and in private trust funds are shown together, their aggregate being $12,975,427.

TABLE 27.

Value of properties employed or held for specified purposes.—The value of all permanent public properties except those in funds with investments is shown in Table 27, in which for convenience in treatment those properties are classified as "Land, buildings, and equipment of general departments," "Land, buildings, and equipment of municipal service enterprises," and "Land, buildings, and equipment of public service enterprises." Most of the properties included under the first and second headings are essential to the conduct of municipal affairs and are unproductive; that is, any income that may be derived from them is merely incidental. The corresponding table for the 1191 report also included the value of property that was acquired incidentally to the conduct of governmental business and was neither employed in carrying on the governmental functions of a municipality nor held with the definite purpose of procuring an income. In this report such property is designated in Table 26 as miscellaneous investments. The properties of public service enterprises are productive; that is, they are designed to furnish an income approximately equaling or exceeding the cost of operating and maintaining them.

Valuation of municipal properties.—The importance of carefully and accurately estimating the value of public properties is very imperfectly appreciated by many city officials. In some cities lands and buildings are given a book value equal to their original cost, while in others the valuation given for 1912 is an estimate of the value made several years before. The result is that the valuations of public possessions included in this report for different cities do not furnish reliable data for comparisons.

The valuation of properties employed in public service enterprises has received more consideration from city officials than that of any other class of permanent public properties, yet the need of still more exact and systematic valuation for accounting purposes is almost universal. Wide differences exist in accounting usage with respect to depreciation and with respect to the inclusion of the franchise or privilege value of a public utility enterprise with the physical value of plant and equipment. A closer approach to uniformity of method is needed to make the financial statement of an enterprise in one city comparable with that of a similar enterprise in another. Only in case of such uniformity can the figures concerning an enterprise in one city be clearly intelligible to those in charge of a similar enterprise in another city, so that the experience of one may be made available to all. Further, more regard should be given to the importance of a full and careful consideration of all factors affecting the present value

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of municipal possessions; not only that the valuation of such properties in one city may be comparable with that in another, but as an aid to the keeping of a complete account of operating costs and a means of assuring honest and prudent administration of the public resources.

Comparison of increase in value of municipal properties with municipal outlays.—The costs of providing, improving, and extending governmental properties by purchase or construction during 1912 are represented by the payments for outlays. Inasmuch as the increase in the value of municipal properties from the beginning to the end of the year should correspond approximately to the outlays for such properties, less depreciation, during the same year, a comparative presentation based on certain data for 1912 and 1911 is of interest.

Table XXX

GROUP.	Number of cities.	Net outlay payments for properties in 1912.	TOTAL VALUE OF MUNICIPAL PROPERTIES.		Increase in valuation of municipal properties.	Excess of increase in valuation over net outlay payments.
			1912	1911		
Total	193	$172,559,891	$3,343,687,279	$3,170,341,866	$173,345,413	$785,522
Group I	9	77,052,873	2,008,138,985	1,932,930,864	75,208,121	[1] 1,844,757
Group II	9	27,828,732	378,596,746	351,920,442	26,676,304	[1] 1,152,428
Group III	37	37,783,042	478,167,333	441,988,190	36,179,143	[1] 1,603,899
Group IV	58	18,554,963	290,261,496	268,770,220	21,432,276	2,877,313
Group V	80	11,335,276	188,522,719	174,723,150	13,799,569	2,464,293

[1] Excess of net outlay payments over increase in valuation.

The net outlay payments for properties given in the table are obtained by deducting the outlay payments for sewers and highways given in Table 18 from the net outlay payments as given in Table 4. These payments were less than the increase in the reported estimated valuation of permanent properties exclusive of sewers and highways by $785,522. The first three groups show an excess of net outlay payments, while Groups IV and V show an increase in valuation in excess of the net outlay payments.

Value of properties of general departments.—Of the valuation reported for departmental properties, amounting to $2,115,490,382, $914,221,636, or 43.2 per cent, represents the valuation of parks, gardens, and playgrounds, nearly one-half of this amount being reported by New York City. Next in order of value come schools, with a valuation of $604,394,759; general governmental buildings, with a valuation of $194,687,206; and properties of fire departments, with a valuation of $97,634,976. Over one-fifth, or 20.2 per cent, of the total valuation for schools, was reported by New York City.

Value of properties of municipal service enterprises.—Of the total valuation reported for properties of municipal service enterprises, amounting to $21,334,440, 60.4 per cent, or $12,890,402, represents the value of electric light systems. The other enterprises of this type, named in the order of the valuations reported, were high-pressure water systems and service pipes, asphalt repair and paving plants, and a printing department. Electric light systems were reported by 21 cities, Chicago, Ill., reporting over half of the total value of such properties, while for New York, N. Y., Pittsburgh, Pa., and Nashville, Tenn., the valuations given were between $600,000 and $664,000. The other municipalities operating electric light systems as municipal service enterprises were Detroit, Mich., Milwaukee, Wis., Richmond, Va., Grand Rapids, Mich., Fort Worth, Tex., Springfield, Ill., St. Joseph, Mo., Little Rock, Ark., Topeka, Kans., Lincoln, Nebr., Kalamazoo, Mich., Wheeling, W. Va., Newton, Mass., Galveston, Tex., Decatur and Aurora, Ill., and Orange, N. J.

The high-pressure water system in New York City was valued at $7,114,857, and the high-pressure service pipes in Baltimore at $736,514.

In many cities the importance of special and careful valuation of property of this kind is evidently overlooked. The usefulness of census statistics of city enterprises depends—no less for this class of enterprises than for the public service enterprises—on frequent and exact valuations of the city property employed, for only on the basis of such valuations can statistics be compiled which will have any great value for purposes of comparison.

Value of properties of public service enterprises.—The value of properties held by public service enterprises at the close of the fiscal year 1912 amounted to $1,214,744,357, as compared with $1,226,315,857 reported for 1911. The amount for 1911 included the value of the rapid transit systems in New York, N. Y., and Boston, Mass., and of a ferry in Portsmouth, Va., which in 1912 are included in the value of investment properties in Table 26. Of the total value of public service enterprises, 74.9 per cent represents the value of water-supply systems, 10.8 per cent the value of docks, wharves, and landings, and 14.3 per cent the value of all other enterprises. Thirty-five and eight-tenths per cent of the total value of public service enterprises was reported by New York City.

The total value reported for electric light and power systems was $19,967,797. Electric light systems were reported by 18 cities, namely: Chicago, Ill., Cleveland and Cincinnati, Ohio, Los Angeles, Cal., Seattle, Wash., Columbus, Ohio, Tacoma, Wash., Kansas City, Kans., Fort Wayne, Ind., Jacksonville, Fla., Holyoke, Mass., Bay City, Mich., Hamilton, Ohio, Pasadena, Cal., Lansing, Mich., Jamestown, N. Y., Joplin, Mo., and Austin, Tex. Gas-supply systems were reported by Richmond, Va., Duluth, Minn., Holyoke, Mass.,

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Wheeling, W. Va., Hamilton, Ohio, and Taunton, Mass. Holyoke, Mass., and Hamilton, Ohio, operate both electric and gas-supply systems. The value of the plant and equipment for electric lighting in Holyoke, Mass., was $822,135, and that for gas lighting was $671,643. The corresponding figures for Hamilton, Ohio, were $260,876 and $230,343.

The several items constituting the group of miscellaneous public service enterprises included under the title "All other" in Table 27 are shown in Table XXXI, which follows.

City number.	Table XXXI CITY AND ENTERPRISE.	Value.
	Grand total	$107,622,754
	Toll bridges	87,765,487
1	New York, N. Y.	87,426,279
104	Covington, Ky.	38,000
189	Newport, Ky.	46,000
191	La Crosse, Wis.	185,208
193	Shreveport, La.	70,000
	Real estate	6,578,450
31	Oakland, Cal.	6,150,000
40	Paterson, N. J.	1,000
58	Camden, N. J.	57,450
100	Charleston, S. C.	370,000
	Public halls	3,973,258
8	Pittsburgh, Pa.	1,062,375
10	Buffalo, N. Y.	330,500
13	Cincinnati, Ohio	213,425
25	Rochester, N. Y.	117,291
26	Denver, Colo.	672,000
28	St. Paul, Minn.	425,000
31	Oakland, Cal.	11,200
39	Richmond, Va.	33,750
68	Houston, Tex.	402,722
86	Peoria, Ill.	70,650
101	Wichita, Kans.	214,645
110	Saginaw, Mich.	103,000
121	Chattanooga, Tenn.	131,700
160	Charlotte, N. C.	85,000
183	Muskogee, Okla.	100,000
	Subways for pipes and wires	2,779,276
7	Baltimore, Md.	2,494,234
76	Utica, N. Y.	54,495
84	Erie, Pa.	26,000
120	New Britain, Conn.	45,820
150	New Castle, Pa.	58,000
163	Auburn, N. Y.	100,727
	Canals	2,236,941
15	Newark, N. J.	133,801
116	Augusta, Ga.	2,103,140
	City farms	1,279,140
132	San Diego, Cal.	794,680
162	Pasadena, Cal.	484,460
	Street railways	630,201
11	San Francisco, Cal.	579,300
20	Seattle, Wash.	50,901
	Miscellaneous	2,380,001
5	Boston, Mass.: Ferries	610,200
14	Los Angeles, Cal.: Municipal newspaper	14,666
16	New Orleans, La.: Belt Railway, including sugar sheds	810,000
	Water and sewer pipes	32,000
24	Portland, Oreg.: Dredging plant	592,735
	Towage and pilotage equipment	213,360
98	Portland, Me.: Municipal organ	60,000
100	Charleston, S. C.: Powder magazine	7,050
183	Muskogee, Okla.: Fairgrounds	40,000

TABLE 28.

Replacement value of public improvements.—The value shown for public improvements is either (1) the original cost of construction with allowances for changes that may have occurred in the price of materials and of labor and for depreciation, or (2) the estimated present cost less depreciation of original structures. In theory such values may be ascertained within a reasonable degree of accuracy, but the administrative significance of such values not being appreciated the valuations for many cities either have not been made or are far from accurate or complete. It is on account of this fact that no totals are given in the table. The valuation of improvements in the new cities of the West is a comparatively easy problem, and that fact undoubtedly accounts for the somewhat more complete figures for those cities than for the older cities in the Eastern states.

Nearly all public improvements fall naturally under one or the other of the broad headings "Sewer systems" and "Highways." A few cities, however, reported valuations, small in the aggregate, for such improvements as levees, unproductive docks and wharves, retaining walls, etc., which can not logically be classed under either of the above headings and which are therefore shown by themselves in a column headed "All other public improvements."

It is apparent that there is little comparability between the figures for the different cities reporting except in the case of sewer and drainage systems. The mileage and present cost of construction of each type of sewer are known by every well-informed city engineer, and there would seem little reason why the estimated value shown should not correspond closely with the replacement value. In reporting the value of sewers, however, some engineers have reported construction costs and have allowed little or nothing for depreciation. This is especially the case in cities which have had a modern sewer system for only a few years. For such cities the value shown is perhaps greater than the actual value, but the difference is not great enough to affect seriously the comparability of the figures. Chicago reported a greater valuation for its sewer and drainage system than any other city, but the figures included the valuation of a drainage canal valued at $37,127,915.

The valuations of highway improvements are incomplete and inaccurate. The valuations of street pavements and bridges have received more careful consideration from city officials than those of other highway improvements, and for many cities the values of these improvements are all that were reported under this heading. There are, however, other highway improvements which are entitled to be listed in a complete inventory. Nearly every city has in years past made large outlays for the purchase of land for street purposes, for grading, etc., and as such outlays represent wealth of the city invested in highways, in a broad sense, a comparison of expenditures for such purposes in different cities would be of interest. Many cities have made large outlays for grading, but, so far as reported, Cleveland, Ohio, Seattle and Spokane, Wash., St. Paul, Minn., Dayton, Ohio, and Kansas

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City, Kans., are the only cities that have inventoried such improvements.

The larger part of the value reported in the column headed "Street pavements, gutters, and curbing" represents the value of pavements. Where curbs and gutters were reported, their value was generally included with that of pavements, though for a few cities it was reported separately.

Only about half of the cities reported values for sidewalks, and some of them reported only the value of sidewalks adjoining land owned by the city.

The column in Table 28 headed "All other," under "Highways," includes the valuation of various highway improvements, the specific character of which was not reported; also for Cleveland, Ohio, and St. Paul, Minn., certain amounts for grading; and for Cincinnati, Ohio, and Pittsburgh, Pa., valuations of county roads. In the column headed "All other public improvements" are shown for Rochester, N. Y., and Denver, Colo., the valuation of retaining walls; and for other cities, valuations of such improvements as levees, unproductive wharves and landings, and street lamps and standards.

TABLE 29.

Gross and net indebtedness of cities.—Table 29 has been arranged to show both the gross and net indebtedness of the cities covered by this report at the close of the fiscal year 1912. The terms *gross indebtedness* and *gross debt* are here used as designations of the aggregate of all the outstanding debt obligations, and the terms *net indebtedness* and *net debt* are used as the designations of the gross funded and floating debt, less the assets of sinking funds accumulated for their amortization.

The terms "net indebtedness" and "net debt" as here used differ materially from the use of the term in preceding census reports for cities having a population of over 30,000. In the reports for the years 1902 to 1908, inclusive, the Bureau of the Census applied the term "net debt" to the total outstanding obligations of cities, less the amount of sinking fund assets. The net debt so computed seldom represented the actual net debt, because the computation did not take account of the assets of cities provided for the redemption of current debt, including special assessment certificates, revenue bonds, warrants, and trust liabilities. Recognizing this fact, the Bureau of the Census in its reports for 1909 and 1910 applied the term "net funded and floating debt" to the difference between the gross funded and floating debt and those sinking fund assets which had been specifically provided for the amortization of such debt. In computing that net funded and floating debt for the reports mentioned no account was taken of the assets in sinking funds which were provided for the amortization of special assessment certificates. In this report and in the report for 1911 the Bureau of the Census used the terms "net indebtedness" and "net debt" with the exact significance assigned to the term "net funded and floating debt" in the reports for 1909 and 1910, the conclusion having been reached after some discussion and reflection that the shorter terms may with propriety be used in speaking of the debt to which the Bureau of the Census in 1909 and 1910 gave the longer designation.

Indebtedness classified by the governmental unit by which incurred.—In Table 29 the gross debt of the several cities and groups of cities is first classified according to the division of the city's government by which the indebtedness was incurred. Of the governmental indebtedness of the 195 cities, exclusive of the Massachusetts cities to the commonwealth, 94.2 per cent was incurred by the city corporation, 2.6 per cent by the independent school districts, and 3.2 per cent by the other divisions of the city governments, including for certain cities of Groups I and II that portion of the debts of the counties in which the cities were located, represented by the percentage of the assessed valuation of the property located in the county that was reported for the territory under the authority of the city corporation. The amounts reported in the column headed "Other governmental units of city" were as follows: County government, $9,173,430 in Chicago, Ill., and the total amount reported in the specified column for Cleveland, Ohio, Pittsburgh, Pa., Detroit, Mich., Buffalo, N. Y., Milwaukee, Wis., Cincinnati, Ohio, Los Angeles, Cal., Newark, N. J., and Minneapolis, Minn.; park and driveway districts, $12,806,829 in Chicago, Ill., and the total amount reported in the specified column for Tacoma, Wash., East St. Louis, Peoria, Springfield, and Rockford, Ill.; sanitary district, $17,879,975 in Chicago, Ill., and the total amount reported in the specified column for Oakland, Cal.; poor districts, total amount reported in the specified column for Philadelphia, Pa.; Port of Portland, total amount reported in the specified column for Portland, Oreg.; bridge district, $350,000 in Portland, Me.; water district, $5,152,635 in Portland, Me.; and county supervisors' fund, total amount reported in specified column for Rochester, Syracuse, and Troy, N. Y.

Indebtedness classified by character of outstanding debt obligations.—Indebtedness classified according to the character of the outstanding obligations is shown in Table 29 under three principal headings, "Funded or fixed," "Floating," and "Current." The first two classes are not subdivided, but the current indebtedness is classified under four subheadings: "Special assessment bonds and certificates," "Revenue bonds and notes," "Warrants," and "Obligations on trust account."

Indebtedness classified as funded.—Under the title "Funded or fixed" are tabulated those debts evidenced by formal instruments which have a number of years to run and for the amortization of which no assets other than those of sinking funds have as yet been specifically authorized or appropriated. This

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class of debts includes bonds, corporation stocks, certificates, and other long-term debt obligations receiving various local designations.

Indebtedness classified as floating.—In the column with the title "Floating" are tabulated the amounts of indebtedness represented by outstanding judgments, time warrants, and certificates of indebtedness that do not conform to the census definition of revenue loans, together with the special revenue loans to be redeemed from the tax levy of the succeeding year, and all other short-term obligations where payment has not been provided for from the proceeds of the current tax levy. The amount and character of these floating debt obligations included in Table 29 are shown in Table XXXII, which follows. This table gives the number of cities reporting each kind of floating debt obligation and the aggregate amount of such obligations outstanding.

Table XXXII

KIND OF DEBT OBLIGATION.	FLOATING DEBT OBLIGATIONS.	
	Number of cities reporting.	Amount reported.
Total		$50,647,956
Corporate stock notes	1	34,062,995
Special revenue bonds	1	7,038,066
Accrued interest on premium bonds	1	4,859,338
Contracts	2	1,702,727
Special notes	2	763,000
Judgments	19	698,058
Special obligations to public trust funds	12	599,791
Interest-bearing warrants due on call	1	452,043
Time warrants	2	236,269
Land purchase	3	182,159
Noninterest-bearing demand note	1	23,481
Noninterest-bearing sewer bond	1	5,000
Old city currency used as currency	1	3,003
Water-scrip certificates	1	1,706
Not reported	2	20,200

Special debt obligations to public trust funds.—Among the debt obligations included in Table XXXII as "Floating," the kind that ranked seventh in amount outstanding was that designated "Special obligations to public trust funds." Such obligations arise when cities receive money for public trust purposes and convert the same to general uses. These debt obligations were reported in 1912 by 12 cities, as shown by the following statement:

City number.	CITY.	Amount.	City number.	CITY.	Amount.
39	Richmond, Va	$5,200	49	Cambridge, Mass	$25,000
42	Fall River, Mass	145,459	51	New Bedford, Mass	143,835
45	Grand Rapids, Mich.	2,000	98	Portland, Me	117,673
46	Nashville, Tenn	3,700	122	York, Pa	7,858
47	Bridgeport, Conn	6,000	146	Fitchburg, Mass	61,149
48	Lowell, Mass	36,200	168	Taunton, Mass	45,717

Indebtedness of Massachusetts cities to the state.—Table 29 gives the floating debt as above defined of all the 195 cities covered by this report, with the exception of the cities of Massachusetts.

The table does not include for the cities mentioned their debts to the commonwealth, although it includes all other debts. The funded debts of Massachusetts cities to the state are of two kinds: (1) Those represented by the city's obligations to the state to reimburse it for the advances made for the city's portion of the expense of abolishing railroad grade crossings, and (2) those represented by the obligations imposed on the cities by the state laws for reimbursing the state for the apportionment to the several cities of the costs of installing the metropolitan sewer, park, and water systems, including the improvements of the Charles River Basin. These are municipal improvements which have been acquired and completed under the direction and supervision of the state authorities in the interest of the city of Boston and the adjoining municipalities. The earnings of the state sinking funds accumulated to meet this indebtedness amounted to nearly $600,000. Taking account of this fact and making all due allowance for all omitted factors affecting the indebtedness of the cities to the state, there was a net reduction during the year 1912 of not far from $500,000 not shown by the payments of this report.

Indebtedness classified as current.—In the column headed "Special assessment bonds and certificates," a subdivision of current debt obligations, are tabulated those obligations which are to be paid from special assessments. These obligations may be long-term or short-term bonds or certificates, or outstanding warrants payable at a specified time.

The amounts shown in the column headed "Revenue bonds and notes" represent (1) short-term obligations issued with the distinct pledge or general understanding that they are to be met from future collections of specified current revenues other than special assessments, and (2) overdrafts by the financial officers of the city. The debt obligations first mentioned have various designations, as "revenue loans," "revenue bonds," "anticipation tax warrants," and "temporary revenue loans."

In the column with the title "Warrants" are included the amounts of noninterest-bearing warrants, orders, vouchers, and audits due but unpaid at the close of the year, except so-called warrants to be paid from special assessments, which are included in the column headed "Special assessment bonds and certificates." Warrants or orders against cash derived from special assessment loans are not themselves special assessment loans, and consequently are tabulated in this column with the other outstanding warrants.

Outstanding warrants were reported by 130 of the 195 cities covered by the present report, including 5 of the 9 cities in Group I, all of the 9 cities in Group II, 30 of the 38 cities in Group III, 37 of the 57 cities in Group IV, and 49 of the 82 cities in Group V. In some cities warrants are issued only when personally called for, and are thus for the most part immediately presented for redemption; in others the treasurer's books are kept open for some days or weeks after the close of the fiscal year, so as to charge to each year all payments of the costs of that year; in still others the treasurer sets aside cash in "suspense accounts" for

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the redemption of unpaid warrants, which may thus be treated as "paid" in the appropriation account. In several cities the outstanding warrants are of two classes: (1) Unclaimed audits, for which warrants have not been issued by the auditor because not yet called for, and (2) unpaid vouchers, where the warrants have been duly issued but not yet redeemed.

In the column with the title "Obligations on trust account" are tabulated debt obligations arising from the trusteeship of private trusts and public trusts for nonmunicipal uses.

Indebtedness classified by creditor.—Under this general heading the total gross debt included in Table 29 is separated into two classes, that which was owing (1) to the public, and (2) to city funds with investments, including the sinking, investment, and public trust funds for municipal uses. In the column headed "City funds with investments" is included the par value of all city securities held by sinking and investment funds and public trust funds for municipal uses, while in the column headed "The public" is included the par value of all other city debt obligations outstanding, including the municipal liabilities by reason of public trusts for nonmunicipal uses and private trusts. Of the total debt, $516,597,357, or 18.2 per cent, was held by the three classes of funds mentioned. In some cities more than one-third of the total debt outstanding was held by these funds, the largest portion being held, as a rule, by the sinking funds.

Indebtedness classified by purpose for which incurred.—A third classification of Table 29 segregates debt obligations of cities into debts incurred for (1) the purposes of general departments and municipal service enterprises, and (2) the purposes of public service enterprises and investments. Of the total debt recorded in the table, 70.2 per cent was incurred for general purposes and 29.7 per cent for public service enterprises and investments. The revenues derived by most cities from public service enterprises and investments are sufficient to meet the interest accruing on the second class of debts. Those debts, as a rule, do not rest as burdens upon the general taxpayers, as they are not met from their contributions, but, like special assessment loans, are paid from revenues derived from those specially benefited. The special assessment loans constituted 5.2 per cent of the total indebtedness reported; hence the total burden of debt that rests upon special classes of citizens is 34.9 per cent of the total, while that which is to be paid by taxation of the general body of citizens without regard to special benefits received is 65.1 per cent of the total.

Included in the debt shown in Table 29 as incurred for public service enterprises and investments are debt obligations of Philadelphia, Pa., and Toledo, Ohio, issued for the construction and acquisition of gas works, and the debt obligations of Cincinnati, Ohio, issued for the construction of the Cincinnati & Southern Railway. These properties are now leased to and operated by private corporations, and hence are investments, and not public service enterprises. As a rule the debts of cities for the purpose of the general departmental and municipal service enterprises were considerably greater than those for public service enterprises and investments, but for several cities the debt outstanding for public service enterprises and investments was the larger. The cities with this greater indebtedness for public service enterprises and investments were Los Angeles, Cal., Tacoma, Wash., Troy, N. Y., Portland, Me., Flint, Mich., Macon, Ga., Pittsfield, Mass., Amsterdam, N. Y., Newport, Ky., La Crosse, Wis., Colorado Springs, Colo., and Council Bluffs, Iowa.

Increase during year in debts and sinking fund assets.—Under the general title "Increase during the year in—" there are given under descriptive headings (1) the total funded and floating debts, (2) the sinking fund assets, and (3) the net debt. Of the 195 cities covered by the report, 117 showed increases during the year in net debt, amounting in the aggregate to $144,090,422, and 77 cities showed decreases in such debt aggregating $10,009,075.

Per capita indebtedness.—In the columns headed "Per capita" there are given the per capita of (1) the total gross debt, (2) the gross debt incurred for general departments and municipal service enterprises, (3) the gross debt incurred for public service enterprises, and (4) net debt. The figures given in the column referred to under (1) are in the case of each city the sum of those given in the columns referred to under (2) and (3). No segregation of net indebtedness corresponding to that given of gross indebtedness was practicable. It should be noted, therefore, that in these figures for the net funded and floating indebtedness the indebtedness for public service enterprises is included, and hence in any comparison of such indebtedness between individual cities consideration should be taken of the indebtedness of such enterprises shown in Table 29 and the value of such enterprises as given in Table 27.

Increase of indebtedness with size of cities.—The different per capita figures of Table 29 for the five groups of cities, classified according to population, are reproduced in the statement which follows.

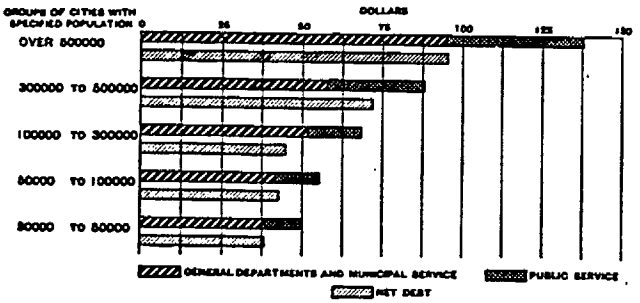
GROUP OF CITIES WITH SPECIFIED POPULATION.	PER CAPITA OF GROSS DEBT.			Per capita of net debt.
	Total.	For general departments and municipal service enterprises.	For public service enterprises and investments.	
Over 500,000	$137.74	$94.62	$43.12	$93.50
Over 300,000 and less than 500,000	88.00	57.56	30.44	71.88
Over 100,000 and less than 300,000	68.39	51.58	16.81	44.61
Over 50,000 and less than 100,000	55.50	41.28	14.22	42.85
Over 30,000 and less than 50,000	49.66	38.44	11.22	38.12

The most striking fact shown by the foregoing statement is the increase of indebtedness with the size

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of cities, the per capita indebtedness in each column being smallest for the cities with the least population and increasing group by group to that of the largest number of inhabitants. The facts shown in the statement are presented graphically in Diagram 18.

DIAGRAM 18.—INCREASE OF PER CAPITA INDEBTEDNESS WITH INCREASE IN SIZE OF CITIES: 1912.



The per capita net indebtedness was in excess of $100 for New York, N. Y., Boston, Mass., Cincinnati, Ohio, Los Angeles, Cal., New Orleans, La., Omaha, Nebr., Tacoma, Wash., Portland, Me., Atlantic City, N. J., and Galveston, Tex. Eight cities showed net per capita indebtedness of less than $10. The cities of the five groups with the highest and the lowest per capita of net indebtedness were as follows:

GROUP.	Highest city.	Amount.	Lowest city.	Amount.
I	New York, N. Y.	$156.57	Detroit, Mich.	$18.09
II	Cincinnati, Ohio	139.18	Washington, D. C.	24.09
III	Omaha, Nebr.	109.23	Denver, Colo.	3.82
IV	Portland, Me.	128.73	Johnstown, Pa.	8.93
V	Galveston, Tex.	113.24	Springfield, Mo.	3.75

Diagram 19 presents graphically the facts contained in the foregoing statement showing the great contrast in the indebtedness of cities of the same approximate population.

DIAGRAM 19.—PER CAPITA NET INDEBTEDNESS OF CITIES WITH HIGHEST AND LOWEST PER CAPITA IN GROUPS OF CITIES WITH SPECIFIED POPULATION: 1912.

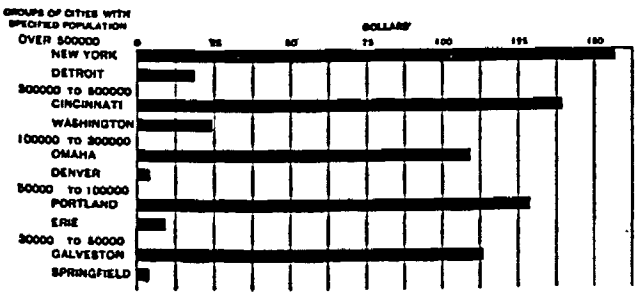


TABLE 30.

Funded and special assessment indebtedness, classified by purpose for which incurred.—Table 30 presents a summary of that portion of the total city indebtedness to which, in the text description of Table 29, has been given the specific designation "funded debt," together with that portion of current debt represented by outstanding "special assessment bonds and certificates," classified according to the reported purpose for which the outstanding obligations were issued.

The classification for many cities is more or less imperfect owing to the imperfect records of those cities. The classes of debt obligations by purpose for which issued that are most accurately shown for all cities are those for the water-supply and lighting systems. The debt incurred for other public service enterprises is not so fully exhibited, and this is also true of the debt incurred for municipal service enterprises. Of the debt incurred for general purposes the segregation is thoroughly made for but few cities, as is evidenced by the fact that the amount tabulated as incurred for "combined or unreported purposes" forms 14.6 per cent of the total. Debt tabulated as for funding purposes is in much the same category as that tabulated for combined or unreported purposes, it being possible that some of that tabulated for refunding purposes was incurred for constructing municipal service or public service enterprises.

Bonds issued under such terms as "local improvement," "street improvement," and "general improvement" have so far as possible been tabulated under the more descriptive headings of the table, and only when such tabulation was impossible have they been tabulated as for "combined or unreported purposes." Issues of bonds described as "refunding" have been classified according to the purposes for which the debt they replaced was incurred, whenever these purposes could be discovered without too extended a search of the earlier records, and the amount tabulated under this heading in Table 30, representing 4.2 per cent of the grand total of funded and special assessment debt, includes only what could not be so classified. This amount is $19,966,627 greater than the corresponding amount shown in Table 30 of the report for 1911.

The designation "funding" is applied to bonds issued to meet unpaid claims and judgments and outstanding warrants, but the column so headed doubtless includes many obligations that would more properly be classified as issued for refunding. The debt obligations reported as issued for funding purposes amounted in all to 7.9 per cent of the grand total and was $6,976,278 more than the amount reported under that designation for 1911.

Table XXXIII presents a classification of the indebtedness incurred for public service enterprises and investments that is included in Table 30 in the column headed "All other."

A more precise classification of debt obligations according to purpose of issue on the part of the several cities is still to be desired. This is particularly the case with the special assessment debt, of the total amount of which, $148,019,181, as shown by Table 29, no less than $92,075,308, or 62.2 per cent, can be classed only as incurred for combined or unreported purposes. It is a gratifying fact, however, that the officials of a number of important cities are taking an increased interest in this matter, and it is hoped that their example may be generally followed.

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Table XXXIII

City number.	CITY, AND ENTERPRISE FOR WHICH INCURRED.	Outstanding indebtedness incurred for specified miscellaneous public service enterprises.
	Total	$348,369,581
1	New York, N. Y.	282,420,446
	Docks and ferries	107,549,550
	Rapid transit	93,162,337
	Toll bridges	78,322,944
	Markets	3,385,615
3	Philadelphia, Pa.:	
	Convention hall	1,500,000
5	Boston, Mass.	21,752,700
	Rapid transit	21,292,700
	Ferry	460,000
6	Cleveland, Ohio	660,000
	Markets	485,000
	Cemetery	175,000
7	Baltimore, Md	10,210,000
	Docks and wharves	6,985,000
	Conduits	3,225,000
8	Pittsburgh, Pa.	913,320
	Memorial Hall	913,220
	Market	100
10	Buffalo, N. Y.:	
	Market	80,000
11	San Francisco, Cal.:	
	Street railway	1,900,000
13	Cincinnati, Ohio	17,661,600
	Southern Railway	17,432,000
	Purchase of leaseholds	153,600
	Market	56,000
	Municipal lodging house	20,000
14	Los Angeles, Cal.:	
	Harbor improvement	2,925,000
15	Newark, N. J.:	
	Docks	100,000
16	New Orleans, La.	514,770
	Public belt railroad	458,020
	Markets	56,750
19	Jersey City, N. J.	187,100
	Docks	127,100
	Harbor	60,000
21	Kansas City, Mo.:	
	Market	300,000
22	Indianapolis, Ind.:	
	Market	3,000
24	Portland, Oreg.:	
	Docks	450,000
25	Rochester, N. Y.	244,000
	Public market	144,000
	Convention hall	100,000
26	Denver, Colo.:	
	Auditorium	239,400
27	Louisville, Ky.:	
	Wharves	1,000
28	St. Paul, Minn.:	
	Auditorium	200,000
29	Columbus, Ohio:	
	Market	25,000
30	Toledo, Ohio:	
	Market	180,000
31	Oakland, Cal.	1,710,331
	Wharves and docks	1,541,480
	Auditorium	168,851
34	Worcester, Mass.:	
	Cemetery	29,000
37	Memphis, Tenn.:	
	Market house	60,000
44	Dayton, Ohio	837,500
	Market house	35,000
	Asphalt repair plant	2,500
45	Grand Rapids Mich.:	
	Market	75,000
46	Nashville, Tenn.:	
	Hay market	50,000
49	Cambridge, Mass.:	
	Cemetery	8,000
51	New Bedford, Mass.:	
	Wharf	105,000
58	Camden, N. J.:	
	Docks	104,000
60	Tacoma, Wash.:	
	Wharf and dock	405,600
67	Youngstown, Ohio:	
	Market house	42,500
68	Houston, Tex.	299,000
	Market and market house	149,000
	Wharf and slip construction	150,000
71	Norfolk, Va.:	
	Market house, site and buildings	145,000
73	Schenectady, N. Y.:	
	Public market	90,000
75	St. Joseph, Mo.:	
	Market	25,000
76	Utica, N. Y.:	
	Subways	34,000
77	Elizabeth, N. J.:	
	Docks	56,000
79	Troy, N. Y.:	
	Docks	12,500
80	Akron, Ohio:	
	Market house	9,500
81	Manchester, N. H.:	
	Cemetery	71,000
91	Jacksonville, Fla.:	
	Water and electric light plant	33,000
101	Wichita, Kans.	153,053
	Forum	150,000
	Market house	2,053
	Cemetery	1,000
107	Canton, Ohio:	
	Market house and auditorium	181,800
108	Mobile, Ala.:	
	Wharves	128,000
110	Saginaw, Mich.	53,000
	Auditorium	37,000
	Market	16,000
116	Augusta, Ga.:	
	Canal	847,000
117	Springfield, Ohio:	
	Markets	151,000
120	New Britain, Conn.	61,200
	Subway for wires	60,000
	Cemeteries	1,200
121	Chattanooga, Tenn.:	
	Wharf	45,000
124	Berkeley, Cal.:	
	Wharves	87,500
137	Racine, Wis.:	
	Cemetery	18,000
138	Superior, Wis.:	
	Dock property	90,000
140	Macon, Ga.:	
	Market	16,000

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Table XXXIII—Continued.

City number.	CITY, AND ENTERPRISE FOR WHICH INCURRED.	Outstanding indebtedness incurred for specified miscellaneous public service enterprises.
144	Montgomery, Ala.	$110,000
	Market	100,000
	Wharf warehouse	10,000
145	Chester, Pa.:	
	Wharf	55,000
150	New Castle, Pa.:	
	Conduit	50,000
155	Knoxville, Tenn.:	
	Market	15,000
160	Charlotte, N. C.:	
	Auditorium	65,000
163	Auburn, N. Y.:	
	Subways for pipes and wires	60,961
166	Portsmouth, Va.	$25,300
	Ferry and boat construction	25,000
	Cemetery	300
173	Niagara Falls, N. Y.:	
	Market	39,400
187	Lorain, Ohio:	
	Cemetery	8,000
188	Austin, Tex.:	
	Cemetery	50,000
189	Newport, Ky.:	
	Toll bridge	37,000
191	La Crosse, Wis.:	
	Toll bridge	107,200
192	Lynchburg, Va.:	
	Market and auditorium	54,500

Comparison of funded and special assessment indebtedness with the value of municipal properties.—The classification of funded and special assessment debts, according to the purpose for which they were incurred, provides a basis for comparison between the amount of such debts and the value of the properties on account of which they were incurred, as shown by Table 27. Because of the fact that the purposes for which debt obligations were issued are often not stated clearly, it is impossible in many cases to accurately determine the ratio between the value of lands, buildings, and equipment of departments, and the debt incurred for their acquisition. The greater part of the debt incurred for the acquisition of departmental properties is included under the heading "Incurred for general purposes" in Table 30, though considerable amounts appear in the columns headed "Incurred for refunding" and "Incurred for funding." Deducting the amount of funded debt tabulated as incurred for combined or unreported purposes from the total debt reported as incurred for general purposes, the remainder, $1,361,874,228, may be divided into two parts. One part, the total debt for sewers and highways, plus the special assessment loans for combined or unreported purposes, amounting to $666,729,873, may be said to have been incurred for public improvements. The other part, amounting to $695,144,355, or 51 per cent of the total, may be considered as having been incurred for the properties of departments. To this should be added a portion of the funded debt classified as incurred for combined or unreported purposes, and of that shown as incurred for refunding or for funding purposes—that is, of the debt incurred for purposes not definitely reported. Assuming that the same proportion of this debt as of that incurred for specified purposes (51 per cent) was for the acquisition of departmental properties, the outstanding debt on account of such properties would amount to $922,650,502.

The total valuation of departmental properties in 1912, as given in Table 27, was $2,115,490,382, and the ratio of debt to valuation was therefore 43.6 per cent, as compared with 43.5 per cent in 1911. The foregoing percentages take no account of sinking fund assets which at the close of 1912 constituted 20.4 per cent of the outstanding funded and floating debt. If consideration is taken of these assets, the ratio of net funded and floating debt to property valuation was, for the year 1912, 34.7 per cent. This would indicate that the revenue accumulations of the cities—that is, the interests of the cities in their permanent properties as proprietors—were equal to 65.3 per cent of the value of those properties. This percentage is slightly larger than those given on page 71, showing the proportion of revenue receipts expended directly or indirectly for outlays by the 195 cities reported for 1912. This greater percentage affords evidence that the revenue expenditures for outlays are greater than the depreciation in property values due to use in service and obsolescence. The percentage given above indicates that about two-thirds of the reported valuation of the properties of departments represents property that has already been paid for by the cities from revenues received. (See tabular statement, page 106.)

The ratio between the debt incurred for water-supply systems and the total valuation of such systems is of special interest. The valuation of the water-supply systems reported for 1912, as shown in Table 27, was $909,604,279. For these properties Table 30 shows a debt of $475,544,000, or 52.3 per cent of the valuation, as compared with 53.6 per cent in 1911, 49.4 per cent in 1910, and 46.7 per cent in 1909. In eight cities the debt incurred for the water-supply system was in excess of its reported valuation.

TABLE 31.

Funded and special assessment indebtedness, classified by year of maturity.—Table 31 shows the debt obligations for which statistics are given in Table 30, classified according to year of maturity for the 20 years next following 1912. For $1,265,060,154, or 47.6 per

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cent of the total, the year of maturity is later than 1932, and for $110,254,688, or 4.1 per cent, it was not ascertained. Of this latter amount, $2,487,820 represents the principal of "premium bonds" in New Orleans, for which the amount to mature each year is determined by lot, while a considerable part consists of serial bonds for which the amounts maturing each year were not specified.

TABLE 32.

Interest-bearing debt, classified by rate of interest.—The debt for which statistics are presented in Table 32 comprises the funded and special assessment debts, which are shown in the two tables immediately preceding, together with the outstanding revenue loans and floating debt; it is the sum of the indebtedness shown in the first four columns under the heading "Classified by character of outstanding debt obligations" in Table 29. The larger part of the current debt shown in the columns headed "Warrants" and "Obligations on trust account" in Table 29 is debt bearing no interest. The total interest-bearing debt for which the rates were reported was $2,681,834,773. In addition to this amount, Table 32 shows $109,052,502, for which the rates were not reported.

Nominal and actual rates of interest.—By *nominal* rate of interest is meant the rate per cent stated in the obligation itself, and by *actual* rate is meant the percentage which the interest payment specified in the obligation constitutes of the actual amount of money received at its issue (which is its par value, plus the premium realized, or less the discount allowed) after allowance has been made for the proportional amortization of the premium or the proportional distribution of the discount over the life of the obligation.

In considering the rates of interest paid by cities the fact should be kept in mind that the great majority of cities are forbidden by statute to issue their debt obligations at a discount. The rates, therefore, are frequently high enough to command a premium on debt obligations sold, and hence the nominal rates are somewhat larger than the actual net rate paid. The report for 1911 shows the nominal rates of interest for the years 1905 to 1911, inclusive, for all cities and for each of the five groups of cities.

A discussion of the many elements that determine the rates of interest that cities pay for the use of money is not attempted in this report. It should be stated, however, that the rates paid depend largely upon the condition of the money market at the time the money is borrowed. Thus the rate of interest which a given city will be obliged to pay on debt obligations issued may vary considerably from year to year, so that the average actual or net rates reported in Table 32 are not absolute measures of the credit of cities, since these rates must be considered with reference to the date of sale and other circumstances not shown in the table.

TABLE 33.

Par value of debt obligations issued and redeemed during the year.—In Table 21, under the heading "Bonds, notes, warrants, and judgments," are shown the receipts from the issue of city bonds, notes, and warrants, including accounting receipts for judgments recorded against the city by the various divisions of the city government, and the payments by those divisions for the redemption or cancellation of such obligations, including the payments by Massachusetts cities to the state for the reduction of their indebtedness to the commonwealth on account of the metropolitan district loans, and for the repayment of the state advances on account of the abolition of grade crossings, as explained on pages 91, 97, 99, and 109. In Table 33 is shown the par value of the principal classes of these obligations issued or entered of record during 1912. In the issuing of so-called notes or warrants the cities seldom or never secure any premium or are compelled to allow any discount other than interest paid in advance, which is sometimes spoken of as a discount. In the redemption of the same class of obligations no discounts are secured and no premiums paid. It is otherwise with the issue and redemption of funded or long-term debt obligations. They are seldom issued at par, and if purchased before maturity for cancellation they are seldom purchased at par. The great majority of American cities, however, issue debt obligations only when they can be disposed of at or above par. Owing to this fact, the total receipts from the issue of funded debt obligations generally exceed the par value, and thus the receipts shown in the column headed "Bonds, notes, warrants, and judgments" in Table 21 exceed the par value of those obligations as recorded in Table 33. The amount of the excess for the 195 cities in 1912 was $1,719,090. Only 14 cities reported receipts from the issue of debt obligations less in amount than the par value of their obligations issued. With an advance in the average rates of interest on city debt obligations during the last few years, it is found in 1912 that more cities in redeeming their debt obligations before maturity were able to secure a discount than were compelled to pay a premium on the same. The foregoing statement takes account of the special payment by Massachusetts cities to the state for the redemption of debt. The debts thus amortized are not shown in Table 33, and hence on its face Table 33 seems to indicate a conclusion opposite to that stated above.

As shown in Table 33, the par value of debt obligations issued during the year exceeded the par value of those redeemed by $173,928,411, and the nominal debt of the cities covered by the report was therefore increased by that amount, less the reduction of the debt of Massachusetts cities due to the payments to the state and the earnings of the sinking funds for the metropolitan district loans.

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TABLE 34.

Assessed valuation of property.—The valuations given in Table 34 are those of property which is subject to taxation for the purposes of the divisions of the governments of the cities covered by this report. In certain states—notably Pennsylvania—these differ somewhat from the valuations on which state and county taxes are levied. This difference results largely from the fact that certain classes of property, especially that of corporations, are in these states subject to state taxation only, so that the valuation of such property does not appear in the report of property taxed for city purposes. In some instances the assessed valuation of an independent division of the government of a city, such as a school or park district, or of a county in the case of 10 cities of Groups I and II, differs from that of the city corporation. These differences are due to (1) differences in the areas of the city corporation and of the independent division; for example, all of the 10 counties above referred to, the school districts of most Ohio cities, the sanitary district of Chicago, and the bridge district of Portland, Me., include territory outside of the city limits, while a few school districts include only a portion of the territory within the cities; (2) different bases of assessment, as in Dubuque, Iowa, where the city makes its own assessment of property, while the school district uses a totally different assessment made by the county for the same property; or (3) differences in the classes of property subject to taxation, as in St. Louis, Mo., where the school district receives taxes upon certain corporation franchises which are not subject to taxation for general city purposes.

In examining the figures of Table 34 relating to assessed valuation it should be noted that those on a line for the name of a city represent the assessed valuation of (1) the property within the territory included in the jurisdiction of the city corporation, and (2) the property subject to taxation for the maintenance of that corporation. The figures on a line for one of the divisions of the governments of the cities represent, except in the cases indicated by footnotes, the assessed valuation of all the property subject to taxation for the maintenance of such division, as appraised at the assessment made for the purposes of such division, whether it is the same as or different from that made for city corporation purposes. When the assessed valuation thus shown for any division is established by an assessment other than that for city corporation purposes, that fact is indicated by a percentage for that division in the column headed "Reported basis of assessment in practice (per cent of estimated true value)" different from that of the city corporation. The table gives separately for the city corporation and for each independent taxing division the valuation of all property in the division subject to the general property tax and of that subject to special property taxes. (Definitions of the general property tax and special property taxes are given in the introductory text on p. 36.)

The classification of property belonging to railroads, telegraph companies, and a number of similar corporations varies in the different states; in some states such properties are classified as real, in some as personal, in others as both real and personal, and in still others they are given a separate classification. Where such property is given a separate classification and is taxed for city purposes, the valuation given it is shown in the table under the heading "Other property," under which heading are also tabulated those property and franchise valuations of corporations for which the details secured were insufficient for a more complete tabulation.

Reported basis of assessment in practice.—The reported basis of assessment in practice is for most cities an estimate, furnished by city officials, of the percentage which the assessed valuation of property forms of its true value. For certain of the cities of Minnesota, Washington, and Wisconsin the figures were obtained from the state tax commission and represent approximately the proportion that the assessed valuation bears to the selling value, the figures given having been determined by a critical investigation involving a comparison between the assessed valuation of property sold and the considerations received at such sales. The figures for both real and personal property for most cities outside of these three states are far from correct, although those for real property are the more trustworthy.

Tax rates.—The rates of levy for the general property tax per $1,000 of assessed valuation and per $1,000 of reported true value are given in detail for the several divisions of the city's government, for city, county, and state levies and for all combined. In the case of cities in which taxes are levied at two or more rates in different divisions of the city or on different classes of property, the figures shown in Table 34 for the city as a whole represent average rates on the basis of the assessed valuation of property within the city corporation, the specific rates of levy for city purposes on the same basis for the various divisions of the government or classes of property of such cities being given in Table XXXIV, which follows. The rates based on the reported true value are subject to all the errors in the estimates given in the column headed "Reported basis of assessment in practice (per cent of estimated true value)."

Cities with two or more tax rates.—In the majority of cities all sections and all property subject to the general property tax are taxed at the same rate. In a limited number of cities, however, this tax is levied at different rates, either in different sections or upon different classes of property. So far as the data collected were sufficiently definite to make the needed exhibit, such data have been so arranged in Table XXXIV, which follows, as to show for each portion or class of property in the cities last referred to that are subject to different rates, the assessed valuations of the property taxed at each rate, and the amount of taxes levied at such rates.

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Table XXXIV

City number.	City and parts of city or classes of property.	Assessed valuation.	Levies.	Aggregate tax rate per $1,000 of—: Assessed value.	Aggregate tax rate per $1,000 of—: Estimated true value.
124	Berkeley, Cal.	$38,812,245	$516,111	[1] $13.30	[1] $7.98
	Old city	35,071,595	467,504	13.33	8.00
	Lorin annexation	1,510,100	20,009	13.25	7.95
	Clairmont annexation	1,408,025	18,375	13.05	7.83
	North Brae annexation	822,525	10,223	12.43	7.46
14	Los Angeles, Cal.	330,934,480	8,110,505	[1] 24.51	[1] 12.26
	Old city	237,446,955	5,936,173	25.00	12.50
	Annex, 1896	43,878,125	1,090,372	24.85	12.42
	Annex, 1899	4,483,905	111,201	24.80	12.40
	Annex, 1906	11,348,780	272,370	24.00	12.00
	Colegrove and East Hollywood	15,308,115	304,632	19.90	9.95
	Hollywood, old city	6,425,410	140,716	21.90	10.95
	Hollywood, annex, 1908	91,355	1,818	19.90	9.95
	San Pedro, old city	4,779,710	102,286	21.40	10.70
	San Pedro, annex, 1906	1,281,405	26,525	20.70	10.35
	San Pedro, Terminal Island	1,897,840	37,767	19.90	9.95
	Wilmington	3,992,880	86,645	21.70	10.85
31	Oakland, Cal.	116,881,725	2,653,320	[1] 22.70	[1] 11.35
	Old city	79,545,575	1,575,002	[2] 19.80	[2] 9.90
	Annex, 1891	6,906,200	136,052	[2] 19.70	[2] 9.85
	Annex, 1897	14,991,700	292,338	[2] 19.50	[2] 9.75
	Annex, 1909	15,438,250	247,012	[2] 16.00	[2] 8.00
	Oakland school district	[3] 103,659,335	329,052	[4] 3.17	[4] 1.59
	Fruitdale school district	[3] 5,456,847	27,506	[4] 5.04	[4] 2.52
	Melrose and Lockwood school districts	[3] 3,837,352	18,989	[4] 4.94	[4] 2.47
	Highland school district	[3] 718,157	4,291	[4] 5.97	[4] 2.99
	Bray and Elmhurst school districts	[3] 3,210,034	10,789	[4] 3.36	[4] 1.68
	Adeline sanitary district	731,600	585	[4] 0.80	[4] 0.40
	Goldengate and Fruitdale No. 2 sanitary districts	4,344,300	6,082	[4] 1.40	[4] 0.70
	Melrose sanitary district	1,175,900	2,822	[4] 2.40	[4] 1.20
	Melrose No. 2 sanitary district	233,350	2,800	[4] 12.00	[4] 6.00
162	Pasadena, Cal.	44,937,630	711,816	[1] 15.84	[1] 9.50
	Old city	33,857,425	542,389	16.02	9.61
	North Pasadena	5,307,865	82,110	15.47	9.28
	East Pasadena	5,772,340	87,317	15.13	9.08
109	Sacramento, Cal.	63,176,320	1,041,596	[1] 16.49	[1] 9.89
	Old city	54,146,750	902,785	16.67	10.00
	Annexations	9,029,570	138,811	15.37	9.22
174	San Jose, Cal.	23,465,310	[5] 364,283	[1] 15.48	[1] 9.29
	Old city	22,486,155	236,105	[6] 10.50	[6] 6.30
	Annexation	979,155	8,812	[6] 9.00	[6] 5.40
	San Jose and Cottage Grove school districts	22,107,835	112,750	[4] 5.10	[4] 3.06
	Gardner school district	606,175	2,788	[4] 4.60	[4] 2.76
	Hester, Sunol, Willow Glen, and East San Jose school districts	1,020,880	3,828	[4] 3.75	[4] 2.25
26	Denver, Colo.	133,987,715	4,122,383	[1] 30.77	[1] 15.38
	Territory outside school districts Nos. 2, 7, 17, and 21	105,585,890	3,188,695	30.20	15.10
	School district No. 2	13,929,110	441,553	31.70	15.85
	School district No. 7	2,833,060	94,058	33.20	16.60
	School district No. 17	9,689,025	331,365	34.20	17.10
	School district No. 21	1,950,630	66,712	34.20	17.10
119	Pueblo, Colo.	16,768,073	567,687	[1] 33.86	[1] 16.93
	Old cities of Pueblo and South Pueblo	13,541,820	254,586	[7] 18.80	[7] 9.40
	Annexations	3,226,253	58,718	[7] 18.20	[7] 9.10
	School district No 1	8,994,941	116,934	[4] 13.00	[4] 6.50
	School district No. 20	7,773,132	97,164	[4] 12.50	[4] 6.25
	Park districts Nos. 1 and 3	7,282,364	18,206	[4] 2.50	[4] 1.25
	Park district No. 2	6,308,074	22,079	[4] 3.50	[4] 1.75
47	Bridgeport, Conn.	97,683,477	1,435,663	[1] 14.70	[1] 14.70
	Urban property	93,099,171	1,408,616	15.13	15.13
	Farm property	4,584,306	27,047	5.83	5.83
52	Hartford, Conn.	91,118,506	[8] 1,816,536	[1] 19.92	[1] 15.94
	Urban property	90,511,615	1,447,281	[8] 15.99	[8] 12.79
	Farm property	606,891	3,332	[8] 5.49	[8] 4.39
	Nine school districts	91,480,781	365,923	[8] 4.00	[8] 3.20
120	New Britain, Conn.	39,367,672	539,028	[1] 13.69	[1] 13.69
	Urban property	38,655,504	533,298	13.80	13.80
	Surburban property	712,168	5,730	8.05	8.05
36	New Haven, Conn.	$139,779,146	$2,253,648	[1] $16.12	[1] $14.51
	Wards 1 to 12:				
	City taxing district [9]	130,413,633	2,133,176	16.36	14.72
	Westville taxing district [10]	617,352	[11] 9,172	14.86	13.37
	Ward 13	3,395,743	[11] 47,055	13.86	12.47
	Wards 14 and 15:				
	Subject to taxes for city and borough of Fairhaven, East	1,762,080	[12] 27,060	15.36	13.82
	Subject to city taxes only	3,590,339	37,185	10.36	9.32
78	Waterbury, Conn.	67,894,921	1,022,293	[1] 15.06	[1] 13.55
	Urban property:				
	Subject to highest rate	55,040,986	870,363	15.81	14.23
	Subject to lowest rate	5,251,322	74,716	14.23	12.81
	Suburban property	7,602,613	[13] 77,214	10.15	9.14
64	Wilmington, Del.	57,390,838	867,512	[1] 15.12	[1] 12.10
	Property taxed at full rate	56,009,416	856,944	15.30	12.24
	Property taxed at half rate	1,381,422	10,568	7.65	6.12
91	Jacksonville, Fla.	55,831,360	632,158	[1] 11.32	[1] 9.06
	Property inside fire limits	53,101,053	608,925	11.50	9.20
	Property outside fire limits	2,733,307	23,233	8.50	6.80
133	Tampa, Fla.	25,643,737	415,814	[1] 16.21	[1] 9.73
	Old city	19,898,008	338,217	17.00	10.20
	Annexations	5,745,729	77,597	13.50	8.10
186	Aurora, Ill.	9,003,711	[4] 329,749	[1] 35.75	[1] 11.92
	City corporation	9,003,711	153,964	[6] 17.10	[6] 5.70
	School district No. 129	3,418,608	59,825	[4] 17.50	[4] 5.83
	School district No. 131	6,008,280	115,960	[4] 19.30	[4] 6.43
2	Chicago, Ill.	940,450,171	38,890,458	[1] 41.14	[1] 10.28
	South Park district	563,311,880	22,645,138	40.20	10.05
	West Chicago Park district	206,026,093	8,920,930	43.30	10.82
	Lincoln Park district:				
	Lake View town	64,073,689	2,781,576	43.10	10.78
	North Chicago town	67,265,438	2,858,781	42.50	10.62
	Northwest Park district	11,914,350	449,171	37.70	9.42
	Irving Park district	6,889,341	263,862	38.30	9.58
	North Shore Park district	4,272,387	170,041	39.80	9.95
	The Ridge Park district	1,313,935	53,609	40.80	10.20
	Ridge Avenue Park district	1,102,386	43,103	39.10	9.78
	Fernwood Park district	904,289	37,347	41.20	10.32
	Other Chicago territory	13,376,374	496,900	[14] 36.40	[14] 9.10
90	East St. Louis, Ill.	13,311,411	607,533	[1] 45.64	[1] 13.69
	City corporation	13,311,411	291,520	[1] 21.90	[1] 6.57
	Park district	14,203,663	52,554	[4] 3.70	[4] 1.11
	Old school district	14,076,284	282,089	20.04	[4] 6.01
	Annexed school territory [15]	513,922	15,417	[4] 30.00	[4] 9.00
130	Davenport, Iowa	24,283,260	692,725	[1] 28.53	[1] 14.26
	Urban property	24,146,610	690,593	28.60	14.30
	Farm property	136,650	2,132	15.60	7.80
189	Newport, Ky.	15,921,896	252,020	[1] 15.83	[1] 10.29
	Sewer district A	1,930,500	31,033	16.00	10.40
	Sewer district B	3,791,100	59,141	15.60	10.14
	Sewer district C	2,916,900	49,587	17.00	11.05
	Sewer district D	3,425,343	56,861	16.60	10.79
	Sewer district E	378,140	6,807	18.00	11.70
	Territory outside of specified sewer districts	3,470,813	48,591	14.00	9.10
7	Baltimore, Md.	633,800,340	8,674,255	[1] 13.69	[1] 13.69
	Urban property	409,856,560	7,746,289	18.90	18.90
	Surburban property	16,433,656	207,127	12.60	12.60
	Farm property	28,092,448	182,601	6.50	6.50
	Securities	179,412,676	538,238	3.00	3.00
18	Minneapolis, Minn.	252,524,144	6,203,316	[1] 24.57	[1] 12.28
	Property in general	213,398,439	6,105,502	28.61	14.30
	Money and credits	39,125,705	97,814	2.50	1.25
28	St. Paul, Minn.	158,443,926	2,724,483	[1] 17.20	[1] 10.32
	Urban property	112,085,379	2,255,158	20.12	12.07
	Suburban property	21,373,876	419,356	19.62	11.77
	Money and credits	24,984,671	49,969	2.00	1.20

[1] Average rate for all levies in city.
[2] Exclusive of levies for schools and for sanitary districts.
[3] City and school assessments on different bases. Valuations given are on basis of city assessment.
[4] Rate for special levy for district named in stub.
[5] Includes a small amount levied outside of city for school purposes.
[6] Exclusive of levy for schools.
[7] Exclusive of levies for schools and parks.
[8] Average rate for all school districts. Data for showing the exact rate in any one of the districts not available.
[9] All of wards 1 to 12 with exception of part of ward 10.
[10] Part of ward 10 included with ward 13—Westville school district.
[11] Includes city and Westville school district levies.
[12] Includes city and Fairhaven East Borough levies.
[13] Includes school district and city levies.
[14] Average rate for all levies for territory not within the limits of the park districts.
[15] Territory located outside city limits and not included with the figures for city.

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Table XXXIV—Contd.

City number.	City and parts of city or classes of property.	Assessed valuation.	Levies.	Aggregate tax rate per $1,000 of—: Assessed value.	Aggregate tax rate per $1,000 of—: Estimated true value.
21	Kansas City, Mo.	$178,820,427	$4,115,595	[1] $23.02	[1] $11.51
	Property not taxed for park purposes	119,850,537	1,498,132	[2] 12.50	[2] 6.25
	Property taxed for park purposes	58,969,870	834,548	[2] 15.00	[2] 7.50
	Property subject to general school tax	170,347,787	1,703,478	[3] 10.00	[3] 5.00
	Property subject to railroad school tax	6,333,383	29,437	[3] 4.65	[3] 2.32
82	Hoboken, N. J.	69,496,462	845,305	[1] 12.16	[1] 12.16
	Old city	[4] 56,762,578	[5] 697,592	12.29	12.29
	Weehawken annexation	[6] 12,733,884	147,713	11.60	11.60
55	Albany, N. Y.	92,502,108	1,534,907	[1] 16.59	[1] 14.93
	Property inside fire limits	92,188,083	1,530,322	16.60	14.94
	Property outside fire limits	314,025	4,585	14.60	13.14
175	Amsterdam, N. Y.	13,223,407	285,175	[1] 21.57	[1] 21.57
	Property in general	13,181,257	284,707	21.60	21.60
	Real property of pensioners	42,150	468	11.09	11.09
163	Auburn, N. Y.	21,150,227	391,003	[1] 18.49	[1] 14.79
	Property in general	20,997,628	390,036	18.58	14.86
	Real property of pensioners	152,599	967	6.34	5.07
152	Elmira, N. Y.	22,083,754	[7] 498,172	[1] 22.56	[1] 17.60
	Property in general	21,867,298	[7] 496,344	22.70	17.71
	Real property of pensioners	216,456	1,828	8.49	6.62
176	Jamestown, N. Y.	14,447,380	[3] 372,884	[1] 25.81	[1] 18.07
	Property in general	14,335,297	[3] 371,528	25.91	18.14
	Real property of pensioners	112,083	1,356	12.10	8.47
1	New York, N. Y.	8,204,862,430	150,506,057	[1] 18.34	[1] 18.34
	County of New York	5,938,069,111	108,388,186	18.25	18.25
	County of Kings	1,723,496,394	32,098,475	18.62	18.62
	County of Queens	463,147,289	8,482,625	18.32	18.32
	County of Richmond	80,149,636	1,536,771	19.17	19.17
25	Rochester, N. Y.	188,809,650	[8] 3,842,596	[1] 20.35	[1] 16.28
	Property in general	188,359,875	[8] 3,839,207	20.38	16.30
	Real property of pensioners	449,775	3,389	7.54	6.03
73	Schenectady, N. Y.	53,837,977	1,097,588	[1] 20.39	[1] 18.76
	Property inside hydrant limits	49,037,650	1,009,474	20.59	18.94
	Property outside hydrant limits, inside lighting district	4,666,330	86,728	18.59	17.10
	Property outside hydrant limits, outside lighting district	44,050	774	17.58	16.17
	Real property of pensioners	89,947	612	6.80	6.26
79	Troy, N. Y.	59,030,540	1,409,045	[1] 23.87	[1] 23.39
	Old city	50,297,303	1,181,098	23.48	23.01
	Lansingburg	7,878,624	[10] 209,316	26.51	25.98
	North Greenbush and St. Marys	619,863	13,346	21.53	21.10
	Sycaway	234,750	5,285	22.51	22.06
84	Erie, Pa.	26,068,062	599,284	[1] 22.99	[1] 11.50
	General city	25,958,099	597,029	23.00	11.50
	Boulevard Park addition	109,963	2,255	20.52	10.26
95	Johnstown, Pa.	19,233,820	443,055	[1] 23.04	[1] 11.52
	Territory outside old Coopersdale school district	19,008,100	437,186	23.00	11.50
	Old Coopersdale school district	225,720	5,869	26.00	13.00
3	Philadelphia, Pa.	1,556,323,614	22,969,234	[1] 14.76	[1] 14.76
	Urban property:				
	Subject to highest rate	1,358,311,470	20,374,671	[11] 15.00	[11] 15.00
	Subject to lowest rate	96,982,488	1,406,246	[11] 14.50	[11] 14.50
	Suburban property:				
	Subject to highest rate	25,060,040	292,367	[11] 11.67	[11] 11.67
	Subject to lowest rate	52,655,080	596,758	[11] 11.33	[11] 11.33
	Farm property:				
	Subject to highest rate	9,680,088	96,801	[11] 10.00	[11] 10.00
	Subject to lowest rate	13,634,448	132,936	[11] 9.75	[11] 9.75
	Property subject to additional levy for poor district:				
	Urban property	96,982,488	48,494	0.50	0.50
	Suburban property	52,655,080	17,552	0.33	0.33
	Farm property	13,634,448	3,409	0.25	0.25
106	Pawtucket, R. I.	$52,198,355	$782,163	[1] $14.98	[1] $14.98
	Property in general	49,627,860	774,195	15.60	15.60
	Intangible personal property	2,570,495	7,968	3.10	3.10
23	Providence, R. I.	313,063,860	3,971,861	[1] 12.69	[1] 12.69
	Property in general	251,379,340	3,808,397	15.15	15.15
	Intangible personal property	61,684,520	163,464	2.65	2.65
143	Woonsocket, R. I.	25,631,100	398,578	[1] 15.55	[1] 15.55
	Property in general	24,547,850	395,220	16.10	16.10
	Intangible personal property	1,083,250	3,358	3.10	3.10
46	Nashville, Tenn.	77,161,306	1,138,689	[1] 14.76	[1] 11.07
	Old territory	67,795,971	1,016,940	15.00	11.25
	New territory	9,365,335	121,749	13.00	9.75
131	El Paso, Tex.	32,250,450	625,765	[1] 19.40	[1] 11.64
	Property outside of improvement district	21,412,090	406,830	19.00	11.40
	Improvement district	10,838,360	218,935	20.20	12.12
50	San Antonio, Tex.	88,674,375	1,312,498	[1] 14.80	[1] 11.84
	Improvement districts:				
	No. 1	2,995,775	45,236	15.10	12.08
	No. 2	2,780,375	42,261	15.20	12.16
	No. 3	2,914,450	44,591	15.30	12.24
	No. 4	7,408,400	108,163	14.60	11.68
	No. 5	917,425	13,761	15.00	12.00
	No. 6	38,785,975	558,509	14.40	11.52
	No. 7	2,551,575	40,060	15.70	12.56
	No. 8	5,461,775	84,111	15.40	12.32
	No. 9	3,571,200	55,354	15.50	12.40
	No. 10	2,482,250	38,971	15.70	12.56
	No. 11	17,437,650	259,821	14.90	11.92
	No. 12	367,500	5,660	15.40	12.32
	No. 13	1,000,025	16,000	16.00	12.80
71	Norfolk, Va.	63,881,180	1,001,589	[1] 15.68	[1] 11.76
	Entire city except ward 7:				
	Property in general	53,548,010	883,542	16.50	12.38
	Intangible personal property	6,341,850	50,735	8.00	6.00
	Ward 7:				
	Property in general	3,937,300	66,934	17.00	12.75
	Intangible personal property	54,020	378	7.00	5.25
166	Portsmouth, Va.	12,343,960	185,916	[1] 15.06	[1] 7.53
	Property in general:				
	Old city	9,171,536	155,916	17.00	8.50
	Wards 6 and 7	2,145,632	17,165	8.00	4.00
	Bank stock and intangible personal property	1,026,792	12,835	12.50	6.25
20	Seattle, Wash.	212,929,048	4,296,054	[1] 20.18	[1] 9.08
	Original city	159,202,793	3,258,881	20.47	9.21
	Early annexations	24,746,743	496,915	20.08	9.04
	West Seattle	9,737,681	183,166	18.81	8.46
	Ballard	5,616,232	113,616	20.23	9.10
	Southeast Seattle	3,776,591	72,888	19.30	8.68
	Georgetown	3,004,587	40,923	13.62	6.13
	Dunlap	1,828,817	34,400	18.81	8.46
	South Seattle	1,467,377	28,320	19.30	8.68
	Yesler	1,176,326	21,657	18.41	8.28
	Columbia	1,023,519	19,488	19.04	8.57
	Ravenna	892,274	17,221	19.30	8.68
	South Park	456,108	8,579	18.81	8.46
60	Tacoma, Wash.	73,299,008	1,281,026	[1] 17.48	[1] 10.49
	District No. 1	60,102,519	1,060,809	17.65	10.59
	District No. 2	10,121,543	174,698	17.26	10.36
	Districts Nos. 3 and 4	2,417,887	36,051	14.91	8.95
	District No. 5	657,059	9,468	14.41	8.65
153	Huntington, W. Va.	29,432,257	283,220	[1] 9.71	[1] 7.77
	Old city	28,274,175	275,675	9.75	7.80
	Annexations	1,158,082	[12] 7,545	8.85	7.08
138	Superior, Wis.	23,739,502	496,791	[1] 20.93	[1] 14.65
	Property outside specified sewer districts	16,552,514	338,740	20.46	14.32
	Sewer districts Nos 1 and 3	6,080,900	130,496	21.46	15.02
	Sewer district No. 5	302,830	7,104	23.46	16.42
	Sewer district No. 6	803,258	20,451	25.46	17.82

[1] Average rate for all levies in city.
[2] Exclusive of levies for schools.
[3] Rate for special levy for school purposes only.
[4] Includes $892,700, valuation of personal property located in Weehawken annexation, which is taxed at the same rate as all property in the old city.
[5] Includes $10,971, amount of levy on personal property located in Weehawken annexation.
[6] Valuation of real property only.
[7] Includes levy of $48,498 collected by city on assessment for 1913 of $22,624,372, to reimburse county for payment of sundry city expenses.
[8] Includes levy of $2,394 collected by city on assessment for 1913 of $14,336,547, to reimburse county for payment of sundry city expenses.
[9] Includes levy of $163,336 collected by city on assessment for 1913 of $187,452,785, to reimburse county for payment of sundry city expenses.
[10] Includes levy of $456 on assessment of $50,445 on real property of pensioners, taxed for school purposes.
[11] Exclusive of levy for poor district.
[12] Does not include levy for school purposes in Guyandotte, annexed to Huntington in 1911 but not annexed to city school district until a year later.

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The rates given in Table XXXIV are all on the basis of assessments made for the city corporation, and thus in some cases differ from those shown in Table 34, some of which are on the basis of the city corporation assessment and some on other bases.

In like manner the tax levies shown in Table XXXIV differ in the case of Berkeley and Los Angeles, Cal., Chicago, Ill., Seattle and Tacoma, Wash., East St. Louis, Ill., and Davenport, Iowa, from the aggregate levies shown in Table 34 for the same cities. In the case of the cities mentioned the figures of Table 34 include, for one or more divisions of the government of the city, levies upon property situated outside of the territorial limits of the city corporation, while those of Table XXXIV do not.

The amounts given under the general heading "Levy" on the lines of Table 34 for the several divisions of the city's government are, except as indicated by footnotes, amounts levied for the maintenance of those divisions within the territorial limits of the city corporation.

Per capita property taxes.—The last column of Table 34 gives, for the individual cities and for the five groups of cities classified by population, the per capita levies of property taxes. These figures should be considered in connection with the other per capita figures of this report, including those given in Tables 5, 13, and 29. These figures are much more comparable than those given in next to the last column of Table 34, which shows the per capita assessed valuation of property subject to taxation in the individual cities. They are more comparable, owing to the fact that the bases of assessment for the various cities vary so much that they form a very imperfect measure of the relative true value of property in the several cities. The per capita of property taxes levied were $18.34 for the 195 cities covered by the report, and $23.42, $19.29, $14.36, $12.68, and $11.93 for the five groups arranged according to population. The per capita for the group with the largest population was nearly twice as great as that of the one with the smallest. The increases of per capita tax levies thus shown are graphically presented in Diagram 20.

DIAGRAM 20.—INCREASE OF PROPERTY TAX LEVIES WITH INCREASE IN SIZE OF CITIES: 1912.

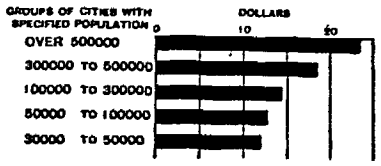


TABLE 35.

Summary of appropriations, receipts, payments, and balances for schools.—Table 35 presents a summary of school appropriations, receipts, payments, and balances for the 195 cities covered by this report. School appropriations and receipts are classified in Table 35 under five general headings: (1) "Revenue appropriations of city," (2) "Revenue receipts," (3) "Receipts from issue of city and district debt obligations," (4) "Receipts from sales of property, investments, and supplies," and (5) "Receipts from other sources." Revenue receipts are further classified under seven different subheadings, according to the sources from which derived.

Revenue appropriations of city and receipts from the general property tax.—The figures included in the two columns headed "Revenue appropriations of city," and "The general property tax" should be studied together. In the two columns are included 81.7 per cent of the total revenue appropriations and receipts from revenue and 66 per cent of the total appropriations and receipts from all sources shown in the table. As a rule, in cities for which amounts are shown in the column headed "Revenue appropriations of city" the schools are operated as a department of the city government, while in those for which amounts are shown in the column headed "The general property tax" they are operated by independent school districts. For most cities, therefore, amounts are reported in only one of the two columns mentioned. For a few cities, however, the table shows amounts in both columns, as in Cincinnati, Ohio, where the schools are operated by an independent school district, with the exception of the University of Cincinnati, which is operated as a department of the city corporation.

For the cities in which the schools were operated as departments of the city corporation, the amounts reported in the column headed "Revenue appropriations of city" represent as accurately as could be ascertained the school income from the general property tax.

Liquor taxes as school revenues.—Only a few cities reported receipts for school purposes from liquor taxes. In most states receipts from this source are applied to purposes other than the support of schools.

Miscellaneous taxes as school revenues.—The receipts reported in the column headed "Other taxes" were from the following sources: Mortgage and bank taxes in New York cities, newsboys' permits in Salem, Mass., dog licenses in Terre Haute, Ind., vessel tonnage tax in Duluth, Minn., and poll taxes in a number of cities.

Subventions from other civil divisions.—The principal revenue receipts for schools, other than the general property tax, are from subventions by the states or counties. In some states subventions are apportioned upon the basis of the number of children of school age or the number of days of school attendance, while in others a part is apportioned in one of the ways mentioned and the remainder in proportion to the number of teachers or otherwise. The amounts thus apportioned are derived largely by the state and county

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from the general property tax and from interest on permanent school funds, although in some states they are in part derived from poll taxes.

School fees and charges, including tuition fees.—The amounts tabulated in the column headed "Fees and charges, including tuition fees," were derived largely from tuition fees. The other receipts so tabulated represent amounts received as compensation for damages to books and other property as reimbursement for expenses, and as teachers' examination fees, laboratory fees and charges, library fees and charges, fees for diplomas, use of telephone, etc.

Rents and interest as school revenues.—In the column headed "Rents and interest" are included receipts from interest on bank balances and the income of trust and investment funds which are in the custody of the school authorities. The column does not include all interest received on permanent funds set apart for educational purposes, since a part of these funds are under the control of officials other than the school authorities, their revenue being turned over to the city and later appropriated to the schools. It will be observed that most of the entries in this column are for cities having independent school districts.

Other general fund revenues of schools.—The amounts tabulated in the column headed "Other general fund revenues" were receipts from sales of old material, receipts of trust funds used for school purposes, and amounts balancing payments by health departments for physical examination of children and for nurses.

Nonrevenue receipts of schools.—The nonrevenue receipts included in the table are those obtained (1) from the issue of city or district debt obligations; (2) from the sale of property, investments, and supplies; and (3) from other sources.

School receipts from issue of debt obligations.—The amounts reported in the column headed "Receipts from issue of city and district debt obligations" were derived (1) from the sale of general bonds, (2) from revenue loans, and (3) from warrants issued for school purposes and remaining unpaid at the close of the year.

School receipts from sales of property, investments, and supplies.—In the column headed "Receipts from sales of property, investments, and supplies" are included receipts from sales of real property and securities, and of such books and supplies as were sold to teachers and pupils.

School receipts from other sources.—In the column headed "Receipts from other sources" are included the nonrevenue receipts that can not be classified under either of the two headings immediately preceding. Among these receipts are receipts in error, refunds, receipts from a decrease in stocks of supplies, and receipts from premiums and accrued interest on bonds sold, and from fire insurance adjustments.

School payments.—Payments for school purposes are classified under six headings: (1) "For expenses," (2) "For outlays," (3) "For interest," (4) "For redemption of city and district debt obligations," (5) "For investments and supplies," and (6) "For other objects."

School payments for governmental costs.—The terms "expenses," "outlays," and "interest" are here used with the same significance as in other tables of this report. The payments therefore comprise those which in this report are given the designation "governmental cost payments." In the column headed "For expenses" are presented as nearly as can be determined the actual costs of school administration and instruction, and of the maintenance and operation of school buildings. The column headed "For outlays" includes payments for the purchase of land, the construction of new buildings, the alteration of old buildings, and new equipment. The payments recorded in these two columns are the only ones in the table that are strictly comparable for all cities. The column headed "For interest" includes only those payments for interest which were made by school districts or directly from school appropriations by cities operating their schools as departments of the city corporation. In this connection it should be noted that in most cities with schools operated as a department of the city corporation, payments on account of the principal and interest of public debt incurred for school purposes are never stated separately, and hence are never shown as payments on account of school debt in the reports upon which these statistics are necessarily based.

Nongovernmental cost payments of schools.—The nongovernmental cost payments included in the column headed "For redemption of city and district debt obligations" were for the redemption of general bonds and revenue loans, and for the redemption of warrants of former years. The amounts reported in the column headed "For investments and supplies" represent nongovernmental cost payments for investments acquired for profit, and for the purchase of such books and supplies as were designed to be sold to teachers and pupils. The column headed "For other objects" includes nongovernmental cost payments for a number of purposes, the principal of which were payments in error, refunds, payments of special assessments, payments for increasing stocks of supplies, and canceled appropriations.

TABLE 36.

Payments for school expenses.—Table 36 presents in considerable detail the payments for school expenses for the 195 cities covered by this report, including the payments for expenses of school administration, instruction, operation of school plant, and maintenance of school plant, together with other school expenses grouped under the designation "Miscellaneous expenses." With the exception of the payments for expenses of administration, the payments for school expenses, as given in Table 36, are classified according to the kind of school or other educational activity for

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which they were made. The payments thus presented are as nearly comparable as it has been possible to make them from data derived from local accounts, in which they were usually classified on a different basis from that employed in the table. The school authorities of many cities have expressed great interest in the classification employed by the Bureau of the Census, and promise to cooperate in establishing standard accounts with classifications more or less in harmony with that used in Table 36. To the extent that this cooperation is secured it is believed that the corresponding tables of future reports will contain statistics more accurate and more nearly comparable than those given in Table 36.

Payments for expenses of general administration of schools.—The expenses of general administration include all "overhead charges," or "general expenses," as they are frequently called in the commercial world. They are the costs that can not readily be assigned to functional groups and classified according to the kind of school or educational activity for which they are incurred. The various expenses included in this group are described in the text accompanying Table 37, and the payments for each subdivision or class are given in that table.

Payments for expenses of instruction.—The payments for expenses of instruction, as shown in Table 36, are arranged in seven groups under specific and descriptive titles. The first two groups, with the titles "Salaries and other expenses of supervisors of grades and subjects" and "Salaries and other expenses of principals" comprise the payments for the expenses of supervision. The payments for the first of these groups are not given separately for all cities. In some of the cities for which no payments for "Salaries and other expenses of supervisors of grades and subjects" are shown, the school principals act as supervisors and the amounts shown in the column headed "Salaries and other expenses of principals" include the payments for both classes of supervision. In a second class of cities the supervision of grades and subjects constitutes a part of the duties of the general superintendent of schools, and the payments for this class of expenses are included among the expenses of general administration. In a limited number of cities the total payments for the expenses of supervision referred to are included under one or the other of the two titles above mentioned by reason of the fact that the local accounts are so kept that no proper segregation of the two classes of expenses could be secured. It should be noted that the expenses of the supervisors of grades and subjects and those of principals include the salaries of the clerks employed to assist them.

The character of the payments shown in the columns headed "Salaries of teachers" and "Free textbooks" is fully indicated by their titles. In the column with the title "Other supplies used in instruction" are included payments for such supplies as maps, charts, globes, paper, pencils, erasers, rulers, and chalk; the wood, clay, metal, and tools used in art and manual training instruction; the cloth, scissors, and cooking supplies used in domestic science instruction; typewriters and supplies used in instruction in commercial branches; laboratory apparatus and supplies, including chemicals and biological material; gas, electricity and fuel for cooking and manual training; and all materials destroyed in the using, as well as the charges for freight, express, and cartage on such supplies.

In the column headed "School libraries" are included the salaries and other expenses not only for libraries maintained exclusively for the benefit of the teachers and pupils of certain schools, but also for those maintained by boards of education for the use of the general public. The expenses for the two classes of libraries can readily be distinguished by the fact that those for libraries maintained for the use of the school and the public are tabulated on a line by themselves with the designation "Library" in the stub, while those for school purposes only are tabulated with the expenses of the particular class of schools using them. Table 36, by including statistics of the cost of operating and maintaining these public libraries and other exceptional institutions and branches of service, gives a complete statement of the expenses of all the different activities under school authorities and financed from school revenues or appropriations; but in computing the cost of school instruction per pupil these special costs must be disregarded, or the figures obtained will not be comparable.

In the column of this table headed "All other" are included those costs of instruction, such as expenses connected with graduation exercises and flags for school buildings, which are not assignable to any of the other columns in this division of the table.

Payments for expenses of operation of school plant.—Under the foregoing heading are shown all payments for the operation of the school plant, including those for salaries and wages of janitors, engineers, and others employed in this branch of the school service, together with the payments for janitors' and other supplies, fuel, light, water, and power.

Payments for expenses of maintenance of school plant.—Under the heading "Expenses of maintenance of school plant" are shown payments for the maintenance of the buildings and grounds of the school systems, including those for repairs and insurance, which are tabulated in columns with descriptive headings.

Payments for miscellaneous school expenses.—Under the heading "Miscellaneous expenses" are tabulated the payments to private schools and institutions and to schools and institutions of other civil divisions for the instruction or care of children who from choice or necessity are attending or are confined at the school

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for which or to which the money is paid; payments for the transportation of pupils to and from school; payments for pensions granted to teachers and employees; and payments for rent of school buildings. In the case of a few cities payments for other objects are tabulated under the heading "All other," because the method of keeping the accounts in these cities was such that those payments could not be otherwise classified.

Summary of payments for school expenses, by object of expense.—The following statement summarizes the payments for expenses presented in Table 36 for the principal objects or classes of expense by groups of cities, according to population:

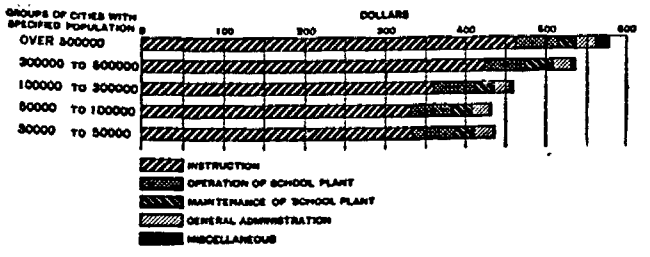
CLASS OF EXPENSE.	All cities.	Group I.	Group II.	Group III.	Group IV.	Group V.
Total	$150,598,763	$72,933,754	$18,446,834	$27,806,218	$17,606,501	$13,805,456
General administration	6,653,307	3,093,340	758,157	1,150,531	869,149	782,130
Instruction	118,323,922	58,111,044	14,502,490	21,758,890	13,443,452	10,508,046
Operation of school plant	15,461,659	6,727,032	1,727,212	3,155,084	2,184,081	1,668,250
Maintenance of school plant	7,327,410	2,930,703	1,195,085	1,469,502	966,615	765,505
Miscellaneous	2,832,465	2,071,635	263,890	272,211	143,204	81,525

Average of school expenses for specified objects.—The following statement gives the average payments for specified objects of expense per 100 inhabitants for the five groups of cities and the total of the same. The averages are based in all cases upon the preceding statement, and differ slightly from those contained in Table 13, inasmuch as the figures upon which they are based include certain payments by independent school districts and others for the conservation of child life and for the care of children in institutions that in Tables 12 and 13 are not classified as school expenses.

CLASS OF EXPENSE.	All cities.	Group I.	Group II.	Group III.	Group IV.	Group V.
Total	$514	$578	$537	$459	$432	$437
General administration	22	24	22	19	21	24
Instruction	404	461	423	359	330	333
Operation of school plant	53	53	50	52	54	53
Maintenance of school plant	25	23	35	24	24	24
Miscellaneous	10	17	7	5	3	3

From the foregoing statement it is seen that the average expense of administering schools per 100 inhabitants is practically the same for the two groups of cities containing from 30,000 to 50,000 and from 50,000 to 100,000 inhabitants, and that the expenses for instruction and miscellaneous purposes increase regularly from group to group from the fourth to the first group. While subject to minor variations, the other average expenses are not greatly different for the various groups. The facts shown in the foregoing statement are presented graphically in Diagram 21.

DIAGRAM 21.—AVERAGES PER 100 INHABITANTS OF THE EXPENSES FOR STATED OBJECTS OF THE SCHOOLS IN GROUPS OF CITIES WITH SPECIFIED POPULATION: 1912.

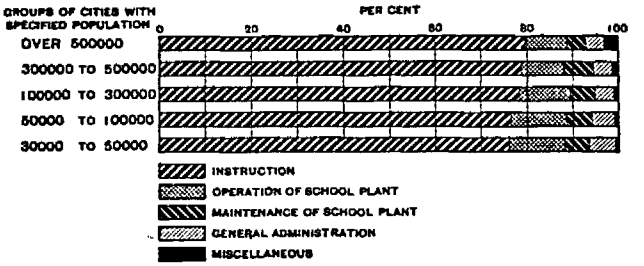


Distribution of school expenses, by object.—The per cent distribution of school expenses, by object of expense, is shown in the statement which follows.

CLASS OF EXPENSE.	All cities.	Group I.	Group II.	Group III.	Group IV.	Group V.
General administration	4.4	4.2	4.1	4.1	4.9	5.6
Instruction	78.6	79.7	78.7	78.3	76.4	76.1
Operation of school plant	10.3	9.2	9.4	11.4	12.3	12.1
Maintenance of school plant	4.9	4.0	6.4	5.3	5.5	5.5
Miscellaneous	1.8	2.8	1.4	1.0	0.8	0.6

The relative portions of all school expenses represented by those for instruction and miscellaneous objects increased with the size of the city, the percentages for the several groups rising in an unbroken series. In contrast, the expenses for operation and maintenance of school plants increased from the larger to the smaller cities, though not in either case with a uniformity such as is found in the case first mentioned. The percentages for expenses of administration exhibit a number of marked variations, but those percentages are larger for the smaller than for the larger cities. The facts above referred to are shown graphically in Diagram 22.

DIAGRAM 22.—PER CENT DISTRIBUTION OF THE EXPENSES OF SCHOOLS FOR STATED OBJECTS IN GROUPS OF CITIES WITH SPECIFIED POPULATION: 1912.



Average expenses for specified kinds of schools.—The average functional expenses of schools, by which is meant expenses per 100 inhabitants for the schools other than for general administration, are given in the statement which follows for elementary day, secondary day, and night schools, and for all other educa-

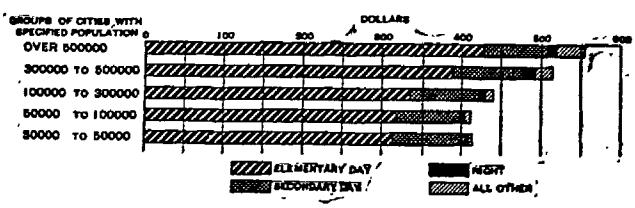
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tional activities, the last named being given on the line with stub "All other."

KIND OF SCHOOL.	All cities.	Group I.	Group II.	Group III.	Group IV.	Group V.
All schools	491	554	515	440	411	413
Elementary day	375	426	388	334	317	313
Secondary day	84	81	90	87	81	93
Night	10	11	14	8	6	3
All other	22	36	23	11	7	4

The average for all schools, elementary day schools, night schools, and "All other," with one exception each in the case of all schools and night schools, makes an unbroken series rising from the group of smallest cities to the group with the largest, showing that for these schools at least there is a marked tendency for school expenses to increase with the size of cities. There is no evidence of a like tendency in the case of the secondary day schools, the averages for which are quite irregular, with those for the smallest group the largest. The differences in the average payments for school expenses classified by object of expense are graphically presented for the several groups of cities in Diagram 23.

DIAGRAM 23.—AVERAGES PER 100 INHABITANTS OF THE EXPENSES OF STATED KINDS OF SCHOOLS IN GROUPS OF CITIES WITH SPECIFIED POPULATION: 1912.

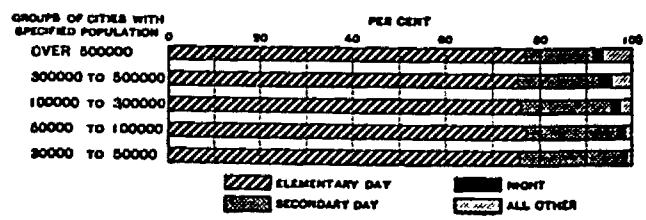


Distribution of school expenses, by kind of school.—The relative portions of the aggregate functional expenses of schools that are incurred for the various kinds of schools are shown in the statement which follows, which gives the per cent distribution of those expenses by kinds of school for all cities and for the five groups of cities:

KIND OF SCHOOL.	All cities.	Group I.	Group II.	Group III.	Group IV.	Group V.
Elementary day	76.5	76.9	75.1	76.0	77.2	75.7
Secondary day	17.2	14.6	17.5	19.6	19.8	22.5
Night	1.9	2.1	1.8	1.8	1.5	0.7
All other	4.4	6.4	4.6	2.7	1.6	1.1

These percentages bring out more clearly than do the averages the tendency for the relative expenses of secondary day schools to decrease with the size of cities, being largest in the smallest cities, and smallest in the largest. There is a reverse tendency in the case of the expenses for night schools and "All other" which are largest in the column with the greatest population. The percentages of all school expenses incurred for the elementary day schools are not greatly variant in the different groups, the variation depending more upon the relative portion of expense incurred for the other kinds of education. The tendencies above noted are illustrated graphically by Diagram 24.

DIAGRAM 24.—PER CENT DISTRIBUTION OF THE EXPENSES OF THREE KINDS OF SCHOOLS FOR THE MAINTENANCE OF EACH OF THOSE KINDS IN GROUPS OF CITIES WITH SPECIFIED POPULATION.



Payments for expenses of schools for colored pupils.—The payments for the expenses of schools for colored pupils in the 46 cities for which separate statistics could be obtained are presented in Table XXXV, which follows. This is an exhibit table, all the data being included in Table 36.

Table XXXV

CITY, AND KIND OF SCHOOL FOR COLORED PUPILS.

City number.		Total payments for expenses.[1]	Salaries for instruction.	Textbooks and schoolroom supplies.	School libraries.	Other expenses of instruction.	Expenses for operation of school plant.	Expenses for maintenance of school plant.	Miscellaneous.
	Grand total	$2,193,423	$1,735,951	$74,046	$3,654	$3,256	$248,658	$106,425	$21,433
4	St. Louis, Mo	214,923	160,682	7,787	.....	155	29,117	12,043	5,139
	Elementary	162,691	127,657	4,395	.....	60	15,641	9,799	5,139
	Secondary	52,232	33,025	3,392	.....	95	13,476	2,244	.....
16	New Orleans, La	93,138	75,169	2,757	.....	.....	7,383	4,706	3,123
	Elementary	93,138	75,169	2,757	.....	.....	7,383	4,706	3,123
	Secondary	.....	.....	.....	.....	.....	.....	.....	.....
17	Washington, D. C	686,155	547,260	34,481	1,712	1,206	71,137	23,335	7,024
	Elementary	521,113	406,276	30,460	.....	266	67,714	19,653	6,744
	Secondary	135,027	114,487	3,529	907	244	12,321	3,259	280
	Normal	20,053	19,113	120	805	.....	.....	15	.....
	Night	8,667	7,384	372	.....	.....	670	241	.....
	School gardens	364	.....	.....	.....	364	.....	.....	.....
	Playgrounds	931	.....	.....	.....	332	432	167	.....
21	Kansas City, Mo	101,398	75,211	2,028	146	.....	15,532	8,481	.....
	Elementary	72,707	54,246	1,184	9	.....	10,906	6,360	.....
	Secondary	25,711	18,979	663	137	.....	4,147	1,785	.....
	Night	2,121	1,486	160	.....	.....	475	.....	.....
	Truant	859	500	21	.....	.....	2	336	.....

[1] Exclusive of payments for expense of general administration.

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Table XXXV—Continued.

City number.	CITY, AND KIND OF SCHOOL FOR COLORED PUPILS.	Total payments for expenses.[1]	Salaries for instruction.	Textbooks and schoolroom supplies.	School libraries.	Other expenses of instruction.	Expenses for operation of school plant.	Expenses for maintenance of school plant.	Miscellaneous.
27	Louisville, Ky	$122,479	$97,252	$4,471	$1,631	$188	$13,851	$4,238	$848
	Elementary	96,296	75,808	3,195	1,623	.....	10,993	3,829	848
	Secondary	18,345	15,072	1,121	.....	183	1,629	340	.....
	Normal	1,812	1,572	84	8	.....	140	8	.....
	Night	6,026	4,800	71	.....	5	1,089	61	.....
34	Birmingham, Ala	54,796	44,475	2,469	.....	15	4,981	1,635	1,221
	Elementary	50,743	41,325	2,366	.....	.....	4,295	1,541	1,216
	Secondary	4,053	3,150	103	.....	15	686	94	5
37	Memphis, Tenn	84,321	71,224	1,014	.....	50	9,572	2,461	.....
	Elementary	74,175	63,248	588	.....	.....	8,075	2,264	.....
	Secondary	10,146	7,976	426	.....	50	1,497	197	.....
39	Richmond, Va	69,333	49,789	3,787	.....	135	8,119	6,521	982
	Elementary	52,473	36,676	2,264	.....	85	7,162	5,304	982
	Secondary	15,910	12,213	1,473	.....	50	957	1,217	.....
	Night	950	900	50	.....	.....	.....	.....	.....
46	Nashville, Tenn	77,695	60,143	1,515	.....	451	9,067	6,519	.....
	Elementary	71,523	55,041	1,334	.....	248	8,448	6,452	.....
	Secondary	5,474	4,454	131	.....	203	619	67	.....
	Night	698	648	50	.....	.....	.....	.....	.....
50	San Antonio, Tex	31,186	27,028	125	.....	.....	2,945	1,088	.....
	Elementary	29,961	25,828	100	.....	.....	2,945	1,088	.....
	Secondary	1,225	1,200	25	.....	.....	.....	.....	.....
58	Camden, N. J	28,450	19,490	1,746	.....	.....	4,483	2,731	.....
	Elementary	28,450	19,490	1,746	.....	.....	4,483	2,731	.....
65	Kansas City, Kans	51,399	39,616	806	.....	.....	7,755	3,000	222
	Elementary	33,813	27,187	93	.....	.....	4,504	1,809	220
	Secondary	16,911	11,763	704	.....	.....	3,251	1,191	2
	Night	675	666	9	.....	.....	.....	.....	.....
69	Fort Worth, Tex	20,457	17,087	275	.....	.....	2,545	550	.....
	Elementary	14,707	12,587	200	.....	.....	1,520	400	.....
	Secondary	5,750	4,500	75	.....	.....	1,025	150	.....
71	Norfolk, Va	27,433	22,185	784	.....	.....	3,374	1,090	.....
	Elementary	27,433	22,185	784	.....	.....	3,374	1,090	.....
72	Oklahoma City, Okla	3,672	.....	185	2	.....	2,848	204	433
	Elementary	3,672	.....	185	2	.....	2,848	204	433
75	St. Joseph, Mo	18,315	14,415	283	.....	.....	2,784	833	.....
	Elementary	13,719	10,679	199	.....	.....	2,211	630	.....
	Secondary	4,596	3,736	84	.....	.....	573	203	.....
85	Evansville, Ind	27,909	22,969	725	.....	.....	3,690	525	.....
	Elementary	19,419	15,794	475	.....	.....	2,700	450	.....
	Secondary	8,490	7,175	250	.....	.....	990	75	.....
88	Harrisburg, Pa	11,253	8,177	978	.....	.....	1,279	819	.....
	Elementary	11,253	8,177	978	.....	.....	1,279	819	.....
89	Savannah, Ga	22,250	21,200	.....	.....	.....	1,050	.....	.....
	Elementary	22,250	21,200	.....	.....	.....	1,050	.....	.....
90	East St. Louis, Ill	26,246	19,337	501	108	.....	4,107	2,098	95
	Elementary	22,788	16,014	464	108	.....	4,009	2,098	95
	Secondary	3,186	3,149	37	.....	.....	.....	.....	.....
	Night	272	174	.....	.....	.....	98	.....	.....
91	Jacksonville, Fla	16,475	15,200	153	.....	.....	1,122	.....	.....
	Elementary	16,475	15,200	153	.....	.....	1,122	.....	.....
93	Terre Haute, Ind	9,542	7,720	272	.....	20	1,232	298	.....
	Elementary	9,542	7,720	272	.....	20	1,232	298	.....
100	Charleston, S. C	36,912	30,019	.....	15	.....	2,595	4,283	.....
	Elementary	36,912	30,019	.....	15	.....	2,595	4,283	.....
104	Covington, Ky	16,246	12,407	754	.....	107	1,785	1,193	.....
	Elementary	14,001	10,657	366	.....	.....	1,785	1,193	.....
	Secondary	2,245	1,750	388	.....	107	.....	.....	.....
108	Mobile, Ala	12,103	10,610	601	.....	.....	685	195	12
	Elemnetary	12,103	10,610	601	.....	.....	685	195	12

[1] Exclusive of payments for expense of general administration.

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Table XXXV—Continued.

City number.	CITY, AND KIND OF SCHOOL FOR COLORED PUPILS.	Total payments for expenses.[1]	Salaries for instruction.	Textbooks and schoolroom supplies.	School libraries.	Other expenses of instruction.	Expenses for operation of school plant.	Expenses for maintenance of school plant.	Miscellaneous.
115	Little Rock, Ark	$33,582	$20,818	$1,011	.....	$77	$4,983	$6,693	.....
	Elementary	25,071	14,190	897	.....	.....	3,508	6,476	.....
	Secondary	8,511	6,628	114	.....	77	1,475	217	.....
116	Augusta, Ga	14,402	13,322	.....	.....	.....	1,080	.....	.....
	Elementary	14,402	13,322	.....	.....	.....	1,080	.....	.....
121	Chattanooga, Tenn	25,686	20,252	462	.....	686	2,246	2,040	.....
	Elementary	22,902	18,171	445	.....	.....	2,246	2,040	.....
	Secondary	2,148	2,081	17	.....	50	.....	.....	.....
	Normal	636	.....	.....	.....	636	.....	.....	.....
122	York, Pa	2,765	2,198	147	.....	.....	367	53	.....
	Elementary	2,720	2,153	147	.....	.....	367	53	.....
	Normal	45	45	.....	.....	.....	.....	.....	.....
131	El Paso, Tex	4,884	3,636	102	.....	25	1,009	112	.....
	Elementary	4,884	3,636	102	.....	25	1,009	112	.....
133	Tampa, Fla	4,839	4,460	.....	.....	.....	180	129	$70
	Elementary	4,839	4,460	.....	.....	.....	180	129	70
139	Wheeling, W. Va	5,588	4,386	266	.....	.....	803	133	.....
	Elementary	5,588	4,386	266	.....	.....	803	133	.....
144	Montgomery, Ala	92,429	[2] 82,643	.....	.....	.....	7,725	1,375	686
	Elementary	66,233	59,663	.....	.....	.....	4,650	1,234	686
	Secondary	26,196	22,980	.....	.....	.....	3,075	141	.....
151	Roanoke, Va	10,449	8,683	216	$40	.....	1,136	344	.....
	Elementary	10,449	8,683	216	40	.....	1,136	344	.....
153	Huntington, W. Va	5,713	5,233	.....	.....	.....	480	.....	.....
	Elementary	4,283	3,803	.....	.....	.....	480	.....	.....
	Secondary	1,430	1,430	.....	.....	.....	.....	.....	.....
155	Knoxville, Tenn	12,700	10,468	122	.....	.....	1,662	448	.....
	Elementary	12,700	10,468	122	.....	.....	1,662	448	.....
157	Lexington, Ky	24,329	17,966	1,413	.....	50	2,236	2,664	.....
	Elementary	17,831	14,766	917	.....	.....	1,783	365	.....
	Secondary	6,498	3,200	496	.....	50	453	2,299	.....
158	Springfield, Mo	9,385	6,420	.....	.....	.....	1,575	850	540
	Elementary	7,310	4,570	.....	.....	.....	1,400	800	540
	Secondary	2,075	1,850	.....	.....	.....	175	50	.....
159	Quincy, Ill	5,302	3,950	240	.....	.....	832	280	.....
	Elementary	5,302	3,950	240	.....	.....	832	280	.....
160	Charlotte, N. C	11,903	9,865	285	.....	.....	1,643	110	.....
	Elementary	11,903	9,865	285	.....	.....	1,643	110	.....
166	Portsmouth, Va	9,189	6,726	87	.....	.....	1,020	318	1,038
	Elementary	9,189	6,726	87	.....	.....	1,020	318	1,038
181	Joplin, Mo	1,893	1,474	143	.....	.....	226	50	.....
	Elementary	1,893	1,474	143	.....	.....	226	50	.....
183	Muskogee, Okla	22,522	18,187	557	.....	.....	2,514	1,264	.....
	Elementary	13,514	11,240	363	.....	.....	1,444	767	.....
	Secondary	8,708	6,947	194	.....	.....	1,070	497	.....
188	Austin, Tex	13,416	11,403	150	.....	.....	1,863	.....	.....
	Elementary	11,446	9,828	125	.....	.....	1,493	.....	.....
	Secondary	1,970	1,575	25	.....	.....	370	.....	.....
189	Newport, Ky	3,569	2,661	33	.....	45	595	235	.....
	Elementary	2,719	1,811	33	.....	45	595	235	.....
	Secondary	850	850	.....	.....	.....	.....	.....	.....
192	Lynchburg, Va	14,792	12,535	285	.....	46	1,445	481	.....
	Elementary	14,792	12,535	285	.....	46	1,445	481	.....

[1] Exclusive of payments for expense of general administration.
[2] Includes expenses for "Textbooks and schoolroom supplies;" "School library;" and "Other expenses of instruction."

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School expenses and interest on the value of school properties.—In the commercial world it is a well recognized accounting practice to include interest on the capital invested in an enterprise, as well as all current expenses, in computing current costs of the services rendered. A complete statement of the current costs of schools for a given city or group of cities would therefore include, in addition to the payments for expenses shown in Table 36, an amount equal to the interest upon the investment in school property. Such additional data were presented on pages 75 and 76 of the report for 1910.

TABLE 37.

Payments for expenses of general administration of schools.—Table 37 presents a detailed exhibit of the payments of the 195 cities having a population of over 30,000 in 1912 for the general administration of all schools, including the various educational activities and extensions. The expenses of general administration are classified by object under the two headings "Salaries and wages" and "Other objects." They are also classified by branch of administration as "Business administration" and "Educational administration." The expenses of each branch of administration are further classified by office or item of account for which incurred, the expenses of the first branch being segregated under eight separate headings and those of the second under four.

The total payments of the 195 cities covered by the table for the expenses of general administration of schools amounted to $6,653,307, of which $3,093,340, or 46.5 per cent, was reported by the cities of Group I; $758,157, or 11.4 per cent, by the cities of Group II; $1,150,531, or 17.3 per cent, by the cities of Group III; $869,149, or 13 per cent, by the cities of Group IV; and $782,130, or 11.8 per cent, by the cities of Group V. The city of New York paid for general administrative expenses $974,388, or 14.6 per cent of the total for the 195 cities.

Of the total expenses of general administration so far as segregated, $4,997,521, or 76.6 per cent, was paid for salaries and wages, and $1,526,856, or 23.4 per cent, for other objects. The salaries and wages were those of the board of education, where such officials received compensation, and of all others regularly employed by the school departments or districts in connection with the general administration of the public school system. The column with the title "Other objects" includes all payments other than those for salaries and wages which were incident to general administration only.

Payments for expenses of business administration of schools.—The payments for expenses of business administration are presented under eight separate headings, the first seven of which specifically describe subdivisions of the business administration, while the last covers such expenses of business administration as can not be classified under any of the seven preceding headings. The expenses shown in these columns include both salaries and miscellaneous payments, and represent the total cost, as nearly as could be determined, of the board of education and the secretary's office, school elections and the school census, finance offices and items of accounts, general legal services, the operation and maintenance of office buildings, offices in charge of buildings, and offices in charge of supplies. The principal purposes of the payments shown in the column "All other," under "Business administration," were telephone service and the printing of reports.

In making use of Table 37 for the study of the comparative payments by the different cities for the expenses of the business administration of their schools, consideration should be given to the fact that the schools of the various cities fall into three different classes according to the method of administration, as follows: (1) Independent municipal organization or corporation, (2) department or division of the city corporation, and (3) in part department of the city corporation and in part independent school district. The table presents for the cities whose schools are of the first class statistics of all their payments for the expenses of business administration. It is quite otherwise with the cities whose schools are of the other classes. Most, if not all, of the expenses of these cities for purposes such as those shown in the table in the columns headed "Finance offices and accounts" and "General legal services" are treated not as school expenses, but as the expenses of the offices of city treasurer, city auditor, or city attorney. The same is true to a lesser extent of most of the other classes of the expenses of business administration.

Payments for expenses of educational administration of schools.—The payments for expenses of educational administration are presented under four general headings. The expenses shown under the heading "Office of superintendent of schools" include the salaries of the superintendent and the employees connected with his office, together with the other expenses of the office. In like manner, the expenses shown under the three other titles include both salaries and wages and other expenses. The total expenses for educational administration amounted to $3,356,678, of which $1,804,438, or 53.8 per cent, was for the superintendent's office; $659,802, or 19.6 per cent, for enforcement of compulsory education and truancy laws; $781,977, or 23.3 per cent, for general promotion of health; and $110,461, or 3.3 per cent, for other expenses of educational administration. Payments made for the promotion of health were for the salaries of physicians and dentists employed to examine school children, determine the condition of their health, and prescribe treatment for those found defective, and for the salaries of nurses. As a rule, both physicians and nurses were paid from health department appropriations, such payments being incorporated in the school statistics by methods already explained on page 119. The principal purposes of the payments for expenses

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of educational administration reported under the title "All other" were to provide lectures for teachers and to defray the expenses connected with the meetings of educational associations, including teachers' institutes.

Payments for expenses of general administration of schools for colored pupils.—Thirteen cities reported payments for administrative expenses for schools for colored pupils, as follows: Washington, D. C., $11,713; Kansas City, Mo., $6,268; Richmond, Va., $6,352; Nashville, Tenn., $4,417; Camden, N. J., $40; Oklahoma City, Okla., $29; Covington, Ky., $112; Mobile, Ala., $2,361; Little Rock, Ark., $4,991; Chattanooga, Tenn., $1,466; Lexington, Ky., $284; Muskogee, Okla., $80; and Newport, Ky., $32.

TABLE 38.

Payments for school outlays.—During the year 1912 the payments for outlays for the schools in 189 of the 195 cities of over 30,000 inhabitants amounted to $39,220,407. Six cities reported no payments for outlays. The payments for outlays per 100 inhabitants for the 189 cities for which the outlays are shown in the table amounted to $135, the averages for the different groups being as follows: Group I, $111; Group II, $202; Group III, $166; Group IV, $120; and Group V, $119. The cities of Group I paid for outlays $13,942,614, or 35.6 per cent of the total; those of Group II, $6,931,634, or 17.7 per cent; of Group III, $10,031,333, or 25.6 per cent; of Group IV, $4,778,836, or 12.2 per cent; and of Group V, $3,535,990, or 9 per cent.

Payments for school outlays, classified by object.—Of the total payments for outlays by the 189 cities reporting such payments, $6,460,131, or 16.8 per cent, was for the purchase of land; and $24,747,668, or 64.3 per cent, for the construction of new buildings. The payments for outlays for equipment, amounting to $3,249,621, or 8.4 per cent, are tabulated in three columns; the first including the payments for equipment of new buildings; the second, for the equipment of old buildings exclusive of replacements; and the third, the payments for special equipment, which comprise payments for automobiles, carriages, and all other equipment for use outside of buildings.

The following table shows for each group of cities the percentage of the total payments for outlays which were made respectively for land, for the construction of new buildings, for the alteration of old buildings, and for equipment:

Table XXXVI

GROUP.	PER CENT OF TOTAL PAYMENTS FOR SCHOOL OUTLAYS MADE FOR—			
	Land.	New buildings.	Alteration of old buildings.	Equipment.
189 cities	16.8	64.3	10.5	8.4
Group I	23.9	54.0	12.0	10.1
Group II	11.4	72.9	11.0	4.7
Group III	16.6	67.0	9.7	6.6
Group IV	8.1	79.2	4.7	8.0
Group V	10.4	60.4	13.6	15.7

Payments for the construction of new buildings constituted by far the most important class of payments for outlays, forming more than two-thirds of the total for Groups II, III, and IV. Payments for land ranked next in relative amount in every group except Group V, in which payments for equipment ranked second.

Payments for outlays, classified by kind of educational activity.—Of the total amount paid for outlays, $27,552, or 0.1 per cent, was expended for general administrative outlays; $24,984,134, or 63.7 per cent, for elementary school outlays; $12,436,726, or 31.7 per cent, for secondary school outlays; and $1,498,002, or 3.8 per cent, for other school and educational activities.

Payments for outlays for miscellaneous schools and educational activities.—The objects of the payments reported in the column headed "All other schools and educational activities" are shown in the following table. The outlays for normal schools amounted to 31.3 per cent of the total outlays for all such schools and educational activities—those for educational extension to 23.7 per cent and those for night schools to about 0.5 per cent.

Table XXXVII

City number.	CITY.	All schools.	KIND OF SCHOOL.			
			Normal.	Night.	Educational extension.	Other.
	Total	$1,498,002	$469,516	$7,575	$356,058	$664,853
1	New York, N. Y.	380,785	279,761	.....	36,710	64,314
2	Chicago, Ill.	10,020	10,020	.....	.....	.....
3	Philadelphia, Pa.	20,030	20,030	.....	.....	.....
4	St. Louis, Mo.	373	373	.....	.....	.....
5	Boston, Mass.	29,612	112	1,200	.....	28,300
6	Cleveland, Ohio	38,621	8,766	.....	.....	29,855
7	Baltimore, Md.	1,364	.....	1,364	.....	.....
8	Pittsburgh, Pa.	2,660	2,522	22	.....	116
9	Detroit, Mich.	2,259	.....	.....	2,259	.....
12	Milwaukee, Wis.	279,923	.....	.....	.....	279,923
13	Cincinnati, Ohio.	118,239	.....	.....	.....	118,239
14	Los Angeles, Cal.	1,619	.....	.....	.....	1,619
15	Newark, N. J.	45,724	31,538	288	9,977	3,921
16	New Orleans, La.	188	188	.....	.....	.....
17	Washington, D. C.	116,021	114,783	1,238	.....	.....
18	Minneapolis, Minn.	24,366	.....	.....	23,500	866
20	Seattle, Wash.	126	.....	.....	.....	126
21	Kansas City, Mo.	16,477	48	1,619	14,810	.....
22	Indianapolis, Ind.	186,899	.....	.....	186,899	.....
23	Providence, R. I.	617	.....	617	.....	.....
24	Portland, Oreg.	69,735	.....	171	.....	69,564
25	Rochester, N. Y.	12,325	1,156	1,014	6,459	3,696
26	Denver, Colo.	4,745	.....	20	1,021	3,704
27	Louisville, Ky.	1,655	12	.....	.....	[1]1,643
30	Toledo, Ohio.	3,408	.....	.....	3,377	31
31	Oakland, Cal.	6,000	.....	.....	6,000	.....
33	Worcester, Mass.	8,915	.....	.....	.....	8,915
34	Birmingham, Ala.	500	.....	.....	500	.....
35	Syracuse, N. Y.	2,000	.....	.....	.....	[2]2,000
43	Spokane, Wash.	822	.....	.....	.....	822
51	New Bedford, Mass.	7,096	.....	.....	.....	7,096
55	Albany, N. Y.	42	27	.....	.....	15
60	Tacoma, Wash.	32,235	.....	.....	8,798	23,437
65	Kansas City, Kans.	2,639	.....	.....	2,639	.....
66	Yonkers, N. Y.	8,152	.....	.....	.....	8,152
73	Schenectady, N. Y.	2,916	.....	.....	2,916	.....
74	Somerville, Mass.	3,784	.....	.....	.....	3,784
84	Erie, Pa.	4,038	180	22	3,836	.....
87	Fort Wayne, Ind.	8,834	.....	.....	8,834	.....
88	Harrisburg, Pa.	485	.....	.....	.....	[1]485
92	South Bend, Ind.	5,769	.....	.....	5,769	.....
109	Sacramento, Cal.	875	.....	.....	875	.....
110	Saginaw, Mich.	1,056	.....	.....	.....	1,056
122	York, Pa.	584	.....	.....	584	.....
135	Flint, Mich.	1,308	.....	.....	1,308	.....
136	Kalamazoo, Mich.	23,650	.....	.....	23,650	.....
138	Superior, Wis.	25	.....	.....	.....	25
139	Wheeling, W. Va.	2,061	.....	.....	2,061	.....
141	Newton, Mass.	1,316	.....	.....	.....	1,316
142	Butte, Mont.	782	.....	.....	.....	[1]782
154	East Orange, N. J.	667	.....	.....	667	.....
162	Pasadena, Cal.	1,051	.....	.....	.....	[1]1,051
165	Decatur, Ill.	85	.....	.....	85	.....
170	Lansing, Mich.	1,200	.....	.....	1,200	.....
176	Jamestown, N. Y.	326	.....	.....	326	.....
180	Williamsport, Pa.	150	.....	.....	150	.....
185	New Rochelle, N. Y.	848	.....	.....	848	.....

[1] Administration. [2] $454 administration.

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The amount shown in the column headed "Other" consists of $659,220 of outlays for various kinds of schools, and $5,633 of outlays for administrative purposes. The following statement shows in detail the kinds of schools for which payments were made:

KIND OF SCHOOL, AND CITY.	Amount.	KIND OF SCHOOL, AND CITY.	Amount.
Total	$659,220	Vacation	$8,152
Agriculture	207,668	Yonkers, N. Y.	8,152
Milwaukee, Wis.	207,668	For defective	4,000
Trade	199,438	Newark, N. J.	3,921
Boston, Mass.	27,925	Rochester, N. Y.	54
Milwaukee, Wis.	72,255	Superior, Wis.	25
Portland, Oreg.	69,564	Truant	1,832
Rochester, N. Y.	3,480	Boston, Mass.	87
Denver, Colo.	3,704	Los Angeles, Cal.	1,619
Worcester, Mass.	8,915	Seattle, Wash.	126
New Bedford, Mass.	7,096	Open air	1,175
Albany, N. Y.	15	Pittsburgh, Pa.	116
Somerville, Mass.	3,784	Minneapolis, Minn.	866
Saginaw, Mich.	1,056	Rochester, N. Y.	162
Newton, Mass.	1,316	Toledo, Ohio	31
Butte, Mont.	328	Continuation	278
Special	29,855	Boston, Mass.	278
Cleveland, Ohio	29,855	Collegiate, New York, N. Y.	64,314
Parental	24,259	Collegiate, Cincinnati, Ohio	118,239
Spokane, Wash.	822	Horace Mann, Boston, Mass.	10
Tacoma, Wash.	23,437		

The following statement shows the educational activities for which outlay payments are tabulated in the column headed "For educational extension" in Table XXXVII:

OBJECT AND CITY.	Amount.	OBJECT AND CITY.	Amount.
Total	$356,058	Playgrounds—Contd.	
Libraries	238,651	Rochester, N. Y.	$5,856
Kansas City, Mo.	14,810	Denver, Colo.	1,021
Indianapolis, Ind.	186,899	Toledo, Ohio	3,377
Oakland, Cal.	6,000	Schenectady, N. Y.	2,916
Birmingham, Ala.	500	Kalamazoo, Mich.	20,314
Kansas City, Kans.	2,639	East Orange, N. J.	667
Erie, Pa.	3,836	Jamestown, N. Y.	326
Fort Wayne, Ind.	8,834	New Rochelle, N. Y.	848
South Bend, Ind.	5,769	Athletic field	36,945
Sacramento, Cal.	875	New York, N. Y.	36,710
York, Pa.	584	Williamsport, Pa.	150
Flint, Mich.	1,308	Decatur, Ill.	85
Kalamazoo, Mich.	3,336	Stadium, Tacoma, Wash.	8,798
Wheeling, W. Va.	2,061	Playgrounds and vacation schools, Detroit, Mich.	2,259
Lansing, Mich.	1,200	Lecture course, Rochester, N. Y.	603
Playgrounds	68,802		
Newark, N. J.	9,977		
Minneapolis, Minn.	23,500		

Payments for outlays for schools for colored pupils.—Table XXXVIII gives by kind of school or educational activity the payments for outlays for schools for colored pupils, reported by 19 cities.

City number.	Table XXXVIII CITY.	All schools.	KIND OF SCHOOL. Elementary.	Secondary.	Playgrounds.	All other.
	Total	$637,234	$495,817	$137,645	$333	$3,439
4	St. Louis, Mo.	165,497	162,358	3,139	.....	.....
16	New Orleans, La.	2,035	2,035	.....	.....	.....
17	Washington, D. C.	280,153	161,352	115,143	333	3,325
21	Kansas City, Mo.	19,033	17,758	1,173	.....	102
27	Louisville, Ky.	55,372	55,224	136	.....	12
34	Birmingham, Ala.	2,030	2,030	.....	.....	.....
37	Memphis, Tenn.	9,572	8,075	1,497	.....	.....
39	Richmond, Va.	29,181	29,181	.....	.....	.....
58	Camden, N. J.	33,648	33,648	.....	.....	.....
65	Kansas City, Kans.	7,260	5,345	1,915	.....	.....
72	Oklahoma City, Okla.	204	204	.....	.....	.....
88	Harrisburg, Pa.	345	345	.....	.....	.....
93	Terre Haute, Ind.	1,740	1,740	.....	.....	.....
100	Charleston, S. C.	3,222	3,222	.....	.....	.....
115	Little Rock, Ark.	2,394	2,394	.....	.....	.....
122	York, Pa.	2,133	2,133	.....	.....	.....
144	Montgomery, Ala.	10,057	7,053	3,004	.....	.....
151	Roanoke, Va.	1,134	1,134	.....	.....	.....
183	Muskogee, Okla.	12,224	586	11,638	.....	.....

The amounts in the column headed "All other" in Table XXXVIII were for the following purposes: Washington, D. C., normal school, $2,749, and night schools, $576; Kansas City, Mo., normal school, $77, and night schools, $25; Louisville, Ky., normal school.

TABLE 39.

Average attendance at schools.—Table 39 shows the average daily attendance at all schools and upon all school activities of the cities covered by this report, for which more or less complete reports of school attendance were obtained. The aggregate attendance thus shown was 3,588,427, of which 3,502,493, or 97.6 per cent, was reported for elementary day, secondary day, normal, and night schools. Of the 195 cities shown in the table, all reported attendance for one or more of the four kinds of schools mentioned above, and 58 reported attendance for one or more other kinds of schools or educational activities.

School attendance and population.—Table XXXIX, which follows, presents for the cities covered by this report for which school attendance was reported the average number of pupils in attendance at elementary day, secondary day, normal, and night schools per 100 inhabitants. The averages vary considerably between the individual cities, but to no great extent between the groups of cities, and the variations shown should be considered in interpreting the average expenses of schools as given in Table 40 and as they are pointed out in detail.

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Table XXXIX

City number.	CITY.	Average school attendance per 100 inhabitants.	PERCENTAGE OF AGGREGATE ATTENDANCE AT ELEMENTARY DAY, SECONDARY DAY, NORMAL, AND NIGHT SCHOOLS.			
			Elementary day schools.	Secondary day schools.	Normal schools.	Night schools.
	Total	12.2	86.3	8.6	0.2	4.9
	Group I	12.3	86.6	6.7	0.3	6.5
	Group II	12.3	85.6	8.9	0.2	5.2
	Group III	11.9	85.4	10.0	0.2	4.4
	Group IV	12.0	87.1	9.5	0.1	3.3
	Group V	12.7	86.4	11.8	(1)	1.7
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1912.					
1	New York, N. Y.	13.5	87.0	5.5	0.3	7.2
2	Chicago, Ill.	11.5	87.2	6.8	0.2	5.8
3	Philadelphia, Pa.	10.7	89.5	6.0	0.4	4.1
4	St. Louis, Mo.	11.3	87.4	7.1	0.3	5.2
5	Boston, Mass.	14.5	79.2	12.0	0.2	8.6
6	Cleveland, Ohio	14.0	84.5	9.5	0.3	5.8
7	Baltimore, Md.	10.3	87.1	6.8	0.3	5.7
8	Pittsburgh, Pa.	11.6	86.6	6.3	0.2	6.9
9	Detroit, Mich.	9.9	84.5	9.5	.....	6.0
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1912.					
10	Buffalo, N. Y.	12.7	82.2	7.1	(1)	10.6
11	San Francisco, Cal.	9.3	86.3	7.0	.....	6.7
12	Milwaukee, Wis.	10.0	90.6	8.9	.....	0.5
13	Cincinnati, Ohio	9.7	91.1	8.9	.....	.....
14	Los Angeles, Cal.	12.9	83.7	13.9	.....	2.4
15	Newark, N. J.	20.5	82.5	5.1	0.4	11.9
16	New Orleans, La.	10.4	88.4	4.4	0.8	6.4
17	Washington, D. C.	14.1	84.0	10.8	0.6	4.6
18	Minneapolis, Minn.	12.2	85.5	14.5	.....	.....
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1912.					
19	Jersey City, N. J.	11.5	89.1	6.0	0.4	4.6
20	Seattle, Wash.	10.5	78.7	15.1	.....	6.3
21	Kansas City, Mo.	11.0	86.3	13.7	.....	.....
22	Indianapolis, Ind.	11.3	85.6	11.5	0.1	2.7
23	Providence, R. I.	12.8	83.5	8.7	.....	7.7
24	Portland, Oreg.	10.3	86.9	11.3	.....	1.8
25	Rochester, N. Y.	11.9	79.8	8.3	0.3	11.5
26	Denver, Colo.	12.7	85.4	12.5	.....	2.1
27	Louisville, Ky.	9.9	86.3	10.8	0.3	2.4
28	St. Paul, Minn.	12.1	85.5	11.3	0.2	3.0
29	Columbus, Ohio	11.4	85.3	12.6	0.4	1.7
30	Toledo, Ohio	14.2	76.8	7.3	0.2	15.7
31	Oakland, Cal.	10.9	85.5	12.9	.....	1.6
32	Atlanta, Ga.	11.8	92.1	6.6	0.1	1.2
33	Worcester, Mass.	15.4	83.6	11.2	.....	5.2
34	Birmingham, Ala.	10.9	91.8	7.6	0.1	0.4
35	Syracuse, N. Y.	12.7	83.3	12.0	0.2	4.5
36	New Haven, Conn.	16.1	87.8	9.6	.....	2.6
37	Memphis, Tenn.	9.3	91.4	7.8	.....	0.8
38	Scranton, Pa.	13.4	86.9	8.1	.....	5.0
39	Richmond, Va.	11.2	87.9	7.7	0.3	4.1
40	Paterson, N. J.	14.0	87.5	8.2	0.6	3.7
41	Omaha, Nebr.	12.6	87.7	11.2	0.2	0.9
42	Fall River, Mass.	12.6	82.4	6.0	1.7	9.9
43	Spokane, Wash.	11.4	85.7	13.7	.....	0.6
44	Dayton, Ohio	10.9	87.3	12.2	0.4	.....
45	Grand Rapids, Mich.	13.7	80.1	10.1	.....	9.8
46	Nashville, Tenn.	11.9	90.7	7.4	.....	1.9
47	Bridgeport, Conn.	12.7	93.0	5.3	0.3	1.4
48	Lowell, Mass.	10.9	74.9	10.8	.....	14.3
49	Cambridge, Mass.	14.6	79.3	13.1	.....	7.6
50	San Antonio, Tex.	9.1	88.5	11.1	.....	0.3
51	New Bedford, Mass.	12.0	84.3	4.6	0.3	10.8
52	Hartford, Conn.	17.9	84.9	10.6	.....	4.5
53	Dallas, Tex.	(2)	(2)	(2)	(2)	(2)
54	Trenton, N. J.	11.2	88.5	7.9	.....	3.6
55	Albany, N. Y.	10.4	83.5	10.4	0.3	5.8
56	Salt Lake City, Utah	15.6	91.4	8.6	.....	.....
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1912.					
57	Reading, Pa.	12.0	94.7	.....	.....	5.3
58	Camden, N. J.	11.4	93.3	4.8	0.1	1.7
59	Springfield, Mass.	15.0	78.4	12.2	.....	9.4
60	Tacoma, Wash.	12.1	83.0	13.9	.....	3.0
61	Lynn, Mass.	11.8	81.5	10.5	.....	7.9
62	Des Moines, Iowa	15.4	85.8	14.2	.....	.....
63	Lawrence, Mass.	10.5	75.6	8.2	.....	16.2
64	Wilmington, Del.	9.4	90.2	10.2	.....	.....
65	Kansas City, Kans.	13.0	89.8	10.2	.....	.....
66	Yonkers, N. Y.	16.2	85.8	8.5	0.4	5.3
67	Youngstown, Ohio	11.0	91.4	8.6	.....	.....
68	Houston, Tex.	10.3	84.7	12.1	.....	3.2
69	Fort Worth, Tex.	9.9	89.1	10.9	.....	.....
70	Duluth, Minn.	13.8	90.5	9.5	.....	.....
71	Norfolk, Va.	11.7	90.5	9.5	.....	.....
72	Oklahoma City, Okla.	12.6	92.7	7.3	.....	.....
73	Schenectady, N. Y.	12.5	84.5	8.1	0.2	7.2
74	Somerville, Mass.	14.5	79.6	14.8	.....	5.5
75	St. Joseph, Mo.	11.7	88.6	11.4	.....	.....
76	Utica, N. Y.	11.5	87.2	9.5	.....	3.3
77	Elizabeth, N. J.	10.4	87.1	7.5	0.6	4.8
78	Waterbury, Conn.	14.6	87.8	6.7	.....	5.5
79	Troy, N. Y.	9.8	86.7	9.5	0.4	3.4
80	Akron, Ohio	13.7	83.9	14.4	0.3	1.5
81	Manchester, N. H.	9.4	85.4	9.1	.....	5.5
82	Hoboken, N. J.	14.5	86.7	4.6	.....	8.6
83	Wilkes-Barre, Pa.	13.6	100.0	.....	.....	.....
84	Erie, Pa.	10.3	86.8	11.6	0.3	1.3
85	Evansville, Ind.	10.5	89.5	10.5	.....	.....
86	Peoria, Ill.	11.9	87.9	10.4	0.2	1.5
87	Fort Wayne, Ind.	8.9	88.7	11.1	0.3	.....
88	Harrisburg, Pa.	12.8	87.2	11.8	0.4	0.6
89	Savannah, Ga.	10.0	94.2	5.8	.....	.....
90	East St. Louis, Ill.	9.6	91.7	7.6	.....	0.8
91	Jacksonville, Fla.	8.7	94.3	5.2	.....	0.6
92	South Bend, Ind.	13.1	82.0	10.5	.....	7.5
93	Terre Haute, Ind.	14.0	90.1	9.9	.....	.....
94	Passaic, N. J.	12.0	88.2	6.8	.....	5.0
95	Johnstown, Pa.	10.4	90.1	9.9	.....	.....
96	Bayonne, N. J.	14.3	87.1	5.9	.....	7.0
97	Brockton, Mass.	17.6	79.6	10.4	.....	10.0
98	Portland, Me.	13.5	81.3	15.2	.....	3.5
99	Holyoke, Mass.	12.2	74.4	9.8	.....	15.8
100	Charleston, S. C.	7.6	92.7	7.3	.....	.....
101	Wichita, Kans.	12.4	88.2	11.8	.....	.....
102	Allentown, Pa.	12.1	100.0	.....	.....	.....
103	Springfield, Ill.	11.9	86.8	12.1	0.2	0.9
104	Covington, Ky.	8.3	92.4	7.6	.....	.....
105	Altoona, Pa.	12.5	88.2	11.8	.....	.....
106	Pawtucket, R. I.	12.2	82.9	8.0	.....	10.0
107	Canton, Ohio	12.7	87.5	12.5	.....	.....
108	Mobile, Ala.	9.3	88.6	11.4	.....	.....
109	Sacramento, Cal.	11.6	83.8	13.5	.....	2.7
110	Saginaw, Mich.	12.3	84.1	15.6	0.3	.....
111	Sioux City, Iowa	14.3	84.8	13.6	.....	1.6
112	Binghamton, N. Y.	13.2	87.0	11.4	.....	1.6
113	Atlantic City, N. J.	12.1	87.2	7.9	.....	4.9
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912.					
114	Rockford, Ill.	14.2	83.3	15.3	.....	1.4
115	Little Rock, Ark.	12.2	87.2	12.8	.....	.....
116	Augusta, Ga.	7.8	92.4	7.6	.....	.....
117	Springfield, Ohio	14.6	88.5	11.5	.....	.....
118	Lancaster, Pa.	11.3	87.4	10.6	.....	2.0
119	Pueblo, Colo.	9.4	87.6	12.4	.....	.....
120	New Britain, Conn.	12.6	84.2	9.8	.....	6.0
121	Chattanooga, Tenn.	11.7	93.2	6.7	.....	.....
122	York, Pa.	12.0	90.2	9.8	.....	.....
123	Malden, Mass.	14.6	78.5	13.2	.....	8.3
124	Berkeley, Cal.	12.8	75.8	23.1	.....	1.1
125	Bay City, Mich.	11.9	88.3	11.5	0.3	.....
126	Haverhill, Mass.	13.2	81.0	10.7	.....	8.3
127	Topeka, Kans.	13.9	83.8	16.2	.....	.....
128	Salem, Mass.	11.2	86.4	11.3	.....	2.3
129	Lincoln, Nebr.	14.7	84.8	13.7	.....	1.5
130	Davenport, Iowa	13.5	88.7	11.3	.....	.....
131	El Paso, Tex.	9.6	93.5	6.5	.....	.....
132	San Diego, Cal.	13.2	84.4	15.6	.....	.....
133	Tampa, Fla.	8.8	92.7	7.3	.....	.....
134	McKeesport, Pa.	14.4	87.8	8.6	0.5	3.1
135	Flint, Mich.	10.2	89.5	10.1	0.4	.....
136	Kalamazoo, Mich.	11.7	85.5	14.5	.....	.....
137	Racine, Wis.	12.7	89.4	10.6	.....	.....
138	Superior, Wis.	11.7	86.8	13.2	.....	.....
139	Wheeling, W. Va.	11.0	91.4	8.4	0.2	.....
140	Macon, Ga.	15.7	91.7	7.8	0.6	.....
141	Newton, Mass.	21.0	76.9	18.3	.....	4.8
142	Butte, Mont.	10.0	89.1	10.9	.....	.....
143	Woonsocket, R. I.	8.9	86.2	6.0	.....	7.8
144	Montgomery, Ala.	9.2	89.2	10.8	.....	.....
145	Chester, Pa.	10.9	92.4	7.6	.....	.....
146	Fitchburg, Mass.	10.6	76.3	17.8	.....	6.0
147	Dubuque, Iowa	7.4	87.9	12.1	.....	.....
148	Galveston, Tex.	9.1	.....	.....	.....	.....

[1] Less than one-tenth of 1 per cent.

[2] Not reported.

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Table XXXIX

City number.	CITY.	Average school attendance per 100 inhabitants.	PERCENTAGE OF AGGREGATE ATTENDANCE AT ELEMENTARY DAY, SECONDARY DAY, NORMAL, AND NIGHT SCHOOLS.			
			Elementary day schools.	Secondary day schools.	Normal schools.	Night schools.
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912—contd.						
149	West Hoboken, N. J.	13.3	94.4	2.9	.....	2.6
150	New Castle, Pa.	13.9	89.3	10.7	.....	.....
151	Roanoke, Va.	12.6	87.6	8.5	.....	3.9
152	Elmira, N. Y.	11.3	77.3	17.9	0.3	4.5
153	Huntington, W. Va.	10.8	93.8	6.2	.....	.....
154	East Orange, N. J.	13.2	87.2	12.8	.....	.....
155	Knoxville, Tenn.	13.2	86.9	13.1	.....	.....
156	Hamilton, Ohio.	11.0	86.9	13.1	.....	.....
157	Lexington, Ky.	11.7	90.4	9.6	.....	.....
158	Springfield, Ohio.	15.9	86.2	13.8	.....	.....
159	Quincy, Ill.	9.6	86.8	13.2	.....	.....
160	Charlotte, N. C.	11.3	.....	.....	.....	.....
161	Joliet, Ill.	14.9	81.2	16.4	.....	2.4
162	Pasadena, Cal.	12.5	81.0	19.0	.....	.....
163	Auburn, N. Y.	10.7	79.1	14.8	0.4	5.8
164	Everett, Mass.	17.8	82.3	11.1	.....	6.5
165	Decatur, Ill.	14.4	87.9	12.1	.....	.....
166	Portsmouth, Va.	10.7	92.2	6.8	.....	1.0
167	Perth Amboy, N. J.	14.4	91.6	8.4	.....	.....
168	Taunton, Mass.	13.9	80.1	12.1	.....	7.7
169	Quincy, Mass.	16.3	82.6	12.7	.....	4.6
170	Lansing, Mich.	12.0	87.1	12.9	.....	.....
171	Pittsfield, Mass.	15.2	84.9	11.8	.....	3.3
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912—contd.						
172	Cedar Rapids, Iowa	15.6	85.1	13.3	.....	1.6
173	Oshkosh, Wis.	12.3	82.2	14.9	.....	2.9
174	San Jose, Cal.	14.5	78.9	20.1	.....	1.0
175	Amsterdam, N. Y.	8.7	87.1	9.9	.....	3.0
176	Jamestown, N. Y.	16.0	82.0	13.6	0.2	4.2
177	Mount Vernon, N. Y.	16.0	84.7	11.1	.....	4.2
178	Niagara Falls, N. Y.	14.9	86.0	11.2	.....	2.8
179	Jackson, Mich.	12.0	88.8	11.2	.....	.....
180	Williamsport, Pa.	14.4	86.1	10.9	.....	3.0
181	Joplin, Mo.	16.0	87.1	12.9	.....	.....
182	Lima, Ohio.	13.4	86.5	13.3	0.2	.....
183	Muskogee, Okla.	12.6	85.4	14.6	.....	.....
184	Chelsea, Mass.	18.9	85.2	6.7	.....	8.2
185	New Rochelle, N. Y.	14.3	85.4	10.9	.....	3.7
186	Aurora, Ill.	9.9	81.5	18.5	.....	.....
187	Lorain, Ohio.	11.6	88.9	10.8	0.3	.....
188	Austin, Tex.	11.8	83.3	16.7	.....	.....
189	Newport, Ky.	9.1	90.7	9.3	.....	.....
190	Orange, N. J.	12.5	94.1	5.9	.....	.....
191	La Crosse, Wis.	12.4	84.7	15.3	.....	.....
192	Lynchburg, Va.	12.5	89.2	9.1	.....	1.7
193	Shreveport, La.	16.3	82.5	17.5	.....	.....
194	Colorado Springs, Colo.	14.9	85.8	14.2	.....	.....
195	Council Bluffs, Iowa	16.6	88.3	11.7	.....	.....

Cities with highest and lowest average attendance.—The cities of the several groups with the highest and lowest average school attendance per 100 inhabitants, as shown in Table XXXIX, were as follows:

GROUP.	Highest city.	Average attendance.	Lowest city.	Average attendance.
I.	Cleveland, Ohio	14.0	Detroit, Mich.	9.9
II.	Newark, N. J.	20.5	San Francisco, Cal.	9.3
III.	Hartford, Conn.	17.9	San Antonio, Tex.	9.1
IV.	Brockton, Mass.	17.6	Charleston, S. C.	7.6
V.	Newton, Mass.	21.0	Dubuque, Iowa	7.4

Per cent distribution of school attendance, by kind of school.—Table XXXIX, in addition to giving the average attendance per 100 inhabitants for the four kinds of schools, gives the per cent distribution by kind of school of the total attendance of the four kinds of schools mentioned. The percentages vary considerably between the several groups, as well as between the individual cities. The significance of these variations and their influence upon the averages shown in Table 40 are fully set forth in the text for that table. The cities of the several groups with the highest and lowest percentages of attendance at secondary and normal schools when considered together, as shown in Table XXXIX, were as follows:

GROUP.	Highest city.	Percentage.	Lowest city.	Percentage.
I.	Boston, Mass.	12.2	New York, N. Y.	5.8
II.	Los Angeles, Cal.	13.9	New Orleans, La.	5.2
III.	Seattle, Wash.	15.1	Bridgeport, Conn.	5.6
IV.	Saginaw, Mich.	15.6	Hoboken, N. J.	4.6
V.	Berkeley, Cal.	23.1	Orange, N. J.	5.9

Average attendance at elementary day schools.—The reported average daily attendance at elementary day schools was 3,022,977, or 84.2 per cent of the reported attendance at all the schools for which Table 39 contains statistics. The percentage shown for elementary day schools in Table XXXIX was 86.3. The corresponding percentages for the individual cities also given in Table XXXIX show no great variations among the several cities. Excluding two cities showing 100 per cent because the attendance at the different kinds of schools is not reported separately, and one other where the figures for elementary include those for secondary, the two cities showing the greatest variation are West Hoboken, N. J., and Berkeley, Cal., reporting 94.4 and 75.8 per cent, respectively. In the latter city the influence of the University of California doubtless assists in sustaining the high percentage, 23.1, of attendance at the secondary schools, thus reducing the percentage attending the elementary schools.

Average attendance at secondary day schools.—The reported average daily attendance at secondary day schools in the 190 cities reporting such schools was 300,817, or 8.4 per cent of the reported attendance at all schools. The percentage given in Table XXXIX for secondary schools was 8.6. As indicating the relative importance of the secondary schools in the school system proper, the percentage of Table XXXIX is more significant than the one first given. The percentages for secondary day schools of Table XXXIX make an irregular series rising from Group I to Group V, being nearly twice as great in Group V as in Group I. From these percentages it can be seen that the relative number of pupils in regular attendance upon secondary day schools decreases in marked degree as the size of the city increases.

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Average attendance at normal schools.—As has been previously mentioned, the average daily attendance at normal schools was not reported for a number of cities and was imperfectly reported for others, and hence the statistics in the column showing the attendance at such schools are less complete than those for elementary and secondary day schools. Of the 57 cities for which Table 36 contains normal school statistics, data as to attendance were secured for 52. The reported attendance for the 52 cities for which Table 39 gives figures was 6,496, or 0.2 per cent of the total daily attendance at all schools. Had complete reports been secured for all the 57 normal schools, this percentage could not have been greater than 0.3.

Average attendance at other day schools.—The average daily attendance at day schools other than elementary, secondary, and normal schools was secured for only 58 cities, although a somewhat larger number of cities maintained other schools and school activities.

Table XL

City number.	City.	Parental and truant.	Industrial, trade, and vocational.	For deaf, blind, and crippled.	For neglected, delinquent, and backward children.	Vacation and summer	Open air.	All other.
	Total	1,332	6,550	2,081	77	43,300	210	32,309
1	New York, N. Y.	418	774	188	.....	.....	.....	61
2	Chicago, Ill.	451	.....	841	.....	7,919	.....	.....
3	Philadelphia, Pa.	.....	240	.....	.....	.....	.....	.....
4	St. Louis, Mo.	.....	341	51	.....	7,018	22	290
5	Boston, Mass.	.....	600	120	.....	.....	.....	179
6	Cleveland, Ohio	.....	154	136	66	3,645	57	9,757
7	Baltimore, Md.	36	.....	.....	.....	.....	.....	.....
9	Detroit, Mich.	.....	.....	308	.....	.....	.....	.....
10	Buffalo, N. Y.	49	445	.....	.....	3,731	.....	.....
11	San Francisco, Cal.	49	.....	23	.....	.....	.....	.....
12	Milwaukee, Wis.	.....	296	226	.....	.....	.....	186
13	Cincinnati, Ohio	.....	.....	49	.....	.....	.....	1,920
14	Los Angeles, Cal.	47	.....	.....	.....	1,779	.....	.....
15	Newark, N. J.	.....	.....	.....	.....	9,437	.....	10,987
16	New Orleans, La.	.....	.....	.....	.....	2,667	.....	.....
20	Seattle, Wash.	103	.....	.....	.....	.....	.....	70
21	Kansas City, Mo.	48	72	.....	.....	.....	.....	.....
23	Providence, R. I.	.....	.....	.....	.....	.....	.....	259
24	Portland, Oreg.	.....	219	28	.....	.....	.....	44
25	Rochester, N. Y.	.....	340	.....	.....	.....	30	2,862
26	Denver, Colo.	.....	.....	.....	.....	.....	.....	9
28	St. Paul, Minn.	25	.....	.....	.....	1,636	.....	1,571
29	Columbus, Ohio	.....	.....	.....	.....	.....	.....	51
30	Toledo, Ohio	.....	.....	9	.....	340	22	359
33	Worcester, Mass.	.....	350	.....	.....	205	.....	.....
35	Syracuse, N. Y.	10	.....	.....	.....	.....	23	.....
42	Fall River, Mass.	.....	.....	.....	.....	435	.....	.....
43	Spokane, Wash.	34	.....	.....	.....	.....	.....	.....
44	Dayton, Ohio	.....	.....	7	.....	.....	.....	26
45	Grand Rapids, Mich.	.....	.....	23	.....	[1] 1,139	.....	53
49	Cambridge, Mass.	.....	.....	.....	.....	679	.....	.....
51	New Bedford, Mass.	.....	580	.....	.....	.....	.....	.....
52	Hartford, Conn.	.....	.....	.....	.....	411	40	3,543
55	Albany, N. Y.	.....	122	.....	.....	.....	16	.....
59	Springfield, Mass.	.....	66	.....	.....	176	.....	.....
60	Tacoma, Wash.	10	.....	10	.....	.....	.....	17
63	Lawrence, Mass.	.....	163	.....	.....	.....	.....	.....
66	Yonkers, N. Y.	.....	140	.....	.....	1,236	.....	.....
70	Duluth, Minn.	.....	.....	.....	.....	40	.....	.....
74	Somerville, Mass.	.....	83	.....	.....	.....	.....	.....
76	Utica, N. Y.	.....	45	.....	.....	.....	.....	.....
77	Elizabeth, N. J.	[2] 21	.....	.....	.....	.....	.....	.....
82	Hoboken, N. J.	11	1,471	.....	.....	238	.....	.....
88	Harrisburg, Pa.	.....	.....	.....	.....	.....	.....	49
97	Brockton, Mass.	.....	.....	.....	.....	89	.....	.....
110	Saginaw, Mich.	.....	28	6	.....	.....	.....	.....
125	Bay City, Mich.	.....	.....	8	.....	.....	.....	.....
136	Kalamazoo, Mich.	.....	.....	4	.....	.....	.....	.....
137	Racine, Wis.	.....	.....	20	.....	.....	.....	.....
138	Superior, Wis.	.....	.....	6	.....	.....	.....	.....
141	Newton, Mass.	.....	[3]	.....	[3]	480	.....	.....
142	Butte, Mont.	.....	21	.....	.....	.....	.....	.....
165	Decatur, Ill.	.....	.....	.....	11	.....	.....	.....
168	Taunton, Mass.	.....	.....	.....	.....	.....	.....	16
173	Oshkosh, Wis.	.....	.....	10	.....	.....	.....	.....
185	New Rochelle, N. Y.	20	.....	.....	.....	.....	.....	.....
191	La Crosse, Wis.	.....	.....	8	.....	.....	.....	.....

[1] 1911 report incorrect. The figures given for "Vacation schools" were average daily attendance plus approximate daily attendance on playgrounds.
[2] Probation school eliminated by board of education.
[3] Industrial and backward not reported.

The character of the other schools and educational activities for which Table 39 gives the average daily attendance is shown in Table XL, which gives the reported attendance for each kind of school or educational activity.

Average attendance at night schools.—Payments were reported as having been made for the expenses of night schools by 117 cities, distributed in the five groups, as follows: Group I, 9; Group II, 7; Group III, 34; Group IV, 34; and Group V, 33. Reports of attendance were more generally obtained from cities having a considerable attendance at night schools, such as those of Groups I and II, than from those with a smaller attendance, and hence the total average attendance reported is a much closer approximation to the total actual attendance at all night schools than the number of cities reporting would indicate. The total average attendance as shown in this table was 172,203, which represented 4.8 per cent of the total reported attendance at all schools and 4.9 per cent of the attendance at the four principal kinds of schools. If complete reports from all cities having night schools had been secured this proportion would probably have been a little less than 5 per cent.

Number of school sittings.—The total school sittings reported numbered 3,772,556. Of this number, 3,395,563, or 90 per cent, were reported for elementary day schools and 345,969, or 9.2 per cent, for secondary day schools. The sittings in elementary day schools exceeded the average attendance in those schools by 372,586, or 12.3 per cent of the average number in attendance. In like manner, the sittings in secondary day schools exceeded the average daily attendance in those schools by 45,152, or 15 per cent of the average attendance in those schools. The sittings in normal schools exceeded the average daily attendance in such schools by 107.5 per cent, while the sittings reported for schools other than elementary and secondary day schools and normal schools were materially less than the average daily attendance. The specially large excess of sittings reported for normal schools may include for some cities the seats provided for the grade pupils in model schools as well as for the normal schools proper. The figures for the number of sittings in other schools can not properly be compared with the attendance at such schools, as shown in the table, for the reason that many of them, including all the night schools, are maintained in buildings which are devoted primarily to elementary or secondary day schools and whose sittings are therefore included in the figures for such schools.

Number of school buildings.—The total number of school buildings reported in Table 39 is 7,308, of which 2,202, or 30.1 per cent, were in cities of Group I; 581, or 8 per cent, in cities of Group II; 1,782, or 24.4 per cent, in cities of Group III; 1,474, or 20.2 per cent, in cities of Group IV; and 1,269, or 17.4 per cent, in cities of Group V. The average number of school sittings per building for all cities and for the five groups

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of cities was 516, 738, 516, 430, 408, and 378, respectively. From this it appears that the seating capacity of school buildings increases with the size of the city, being 95 per cent greater in the cities of Group I than in those of Group V. The greater capacity of the school buildings in the larger cities as compared with those of the smaller cities probably explains to some extent why the expenses other than those for instruction, as shown in Table 39, do not tend to increase as rapidly with the size of cities as do the expenses for instruction.

Of the school buildings reported in the table, 6,765, or 92.6 per cent, were for elementary schools, and 448, or 6.1 per cent, for secondary schools, the number of sittings per building being 502 and 772, respectively.

Number of schoolrooms.—Under the heading "Schoolrooms," in table 39, is shown the number of rooms used for recitation, laboratories, shops, assembly purposes, and gymnasiums. The rooms used for recitations, laboratories, and shops are all tabulated under the generic designation "Classrooms." Such rooms constitute 97 per cent of all rooms reported. The rooms reported under the designation "Assembly rooms" constitute 2.1 per cent of the total, and those classed as "Gymnasiums," 0.1 per cent of the total.

Of the total number of rooms reported, 83,674, or 85.3 per cent, were used for elementary schools; 13,202, or 13.5 per cent, for secondary schools; 588, or 0.6 per cent, for normal schools; and 640, or 0.6 per cent, for other schools.

TABLE 40.

Average payments for school expenses.—Table 40 shows the average payments for the expenses of elementary day, secondary day, and night schools per 100 inhabitants and per 100 pupils in regular attendance. In the first column are presented the average expenses per 100 inhabitants, and in other columns are shown the average payments per 100 pupils in regular attendance for all the expenses of the three kinds of schools taken together, and the average payments for each of the three kinds of schools, exclusive of those for general administrative expenses shown in the column headed "General administration." It has been assumed that the administrative expenses of these different kinds of schools formed the same proportion of the total administrative expenses for all schools and educational activities that the combined expenses of the three kinds of schools for instruction, operation, and maintenance of plant, and miscellaneous objects formed of the corresponding totals for all schools and educational activities. The portion of the aggregate administrative expenses included in the computation of the column mentioned is also used in the computation of the first column—that showing the average payments per 100 inhabitants.

For some cities it is impossible to secure data relating to attendance at night schools, so that averages for such cities could not be presented in Table 40. For these cities the average payments for expenses of general administration were computed on the basis of the figures for those classes of schools for which statistics of attendance were available.

Average payments per 100 inhabitants.—The average payment for the expenses for the three kinds of schools per 100 inhabitants for the 195 cities for which figures are presented was $491. The averages for the cities of Groups I and II, $541 and $513, were considerably larger than the averages for the cities of Groups III, IV, and V, which were $447, $426, and $433, respectively. The highest and lowest averages in the different groups were as follows:

GROUP.	Highest city.	Average.	Lowest city.	Average.
I	Boston, Mass.	693	Baltimore, Md.	342
II	Los Angeles, Cal.	655	New Orleans, La.	313
III	Salt Lake City, Utah.	702	Atlanta, Ga.	286
IV	Springfield, Mass.	672	Jacksonville, Fla.	169
V	Mount Vernon, N. Y.	814	Tampa, Fla.	173

The foregoing averages measure approximately the relative payments by the several cities and groups of cities for the expenses of the three kinds of schools that are met from school revenues and school appropriations. They are not, however, measures of the costs of maintaining what are ordinarily referred to as the "public schools," since the figures upon which they have been based include, in the case of some cities, payments for the maintenance and operation of libraries, the delivery of lectures, and the maintenance of social centers for the general public, and also the payments for the orphan asylums and playgrounds, which in other cities are made from appropriations other than those for schools, and hence are not included in these tables, although shown in the averages given on page 121 in connection with the text for Table 36. As measures of the comparative cost of maintaining the "public schools," these averages are less comparable than those based upon school attendance.

Inaccurate averages per 100 inhabitants.—The averages of school expenses per 100 inhabitants in Table 40 and the per capita school expenses given in Table 13 are based upon comparable data for the great majority of cities, including all cities in which schools are administered by the city corporation proper, and also all cities with independent school districts which have the same territorial area as the city corporation. In the case of independent school districts with territory extending beyond the boundary of the city corporation, and thus having a population exceeding that of the city corporation, the averages of the two tables mentioned are larger than they should be. Data are wanting for computing more accurate averages.

Average payments for schools for colored pupils.—The following table shows for the 46 cities which reported separate schools for colored pupils the average payments per 100 pupils for expenses of elementary and secondary day schools:

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City number.	Table XLI CITY.	ELEMENTARY DAY SCHOOLS. Total.	Instruction.	All other.	SECONDARY DAY SCHOOLS. Total.	Instruction.	All other.
4	St. Louis, Mo.	4,183	3,397	786	11,818	8,261	3,557
16	New Orleans, La.	1,628	1,362	266	.....	.....	.....
17	Washington, D. C.	(1)	(1)	(1)	(1)	(1)	(1)
21	Kansas City, Mo.	3,519	2,683	836	9,965	7,666	2,299
27	Louisville, Ky.	2,669	2,235	434	6,745	6,021	724
34	Birmingham, Ala.	1,137	979	158	5,679	1,676	4,003
37	Memphis, Tenn.	1,979	1,703	276	4,763	3,968	795
39	Richmond, Va.	1,183	880	303	5,602	4,837	765
46	Nashville, Tenn.	1,746	1,382	364	2,751	2,406	345
50	San Antonio, Tex.	3,341	2,891	450	3,500	3,500	.....
58	Camden, N. J.	4,611	3,442	1,169	.....	.....	.....
68	Kansas City, Kans.	2,538	2,048	490	9,092	6,703	2,389
69	Fort Worth, Tex.	1,269	1,103	166	2,790	2,304	486
71	Norfolk, Va.	962	805	157	.....	.....	.....
72	Oklahoma City, Okla.	387	20	367	.....	.....	.....
75	St. Joseph, Mo.	3,853	3,055	798	5,817	4,835	982
85	Evansville, Ind.	(1)	(1)	(1)	(1)	(1)	(1)
88	Harrisburg, Pa.	(1)	(1)	(1)	(1)	(1)	(1)
89	Savannah, Ga.	1,141	1,087	54	.....	.....	.....
90	East St. Louis, Ill.	3,214	2,339	875	9,103	9,103	.....
91	Jacksonville, Fla.	832	775	57	.....	.....	.....
93	Terre Haute, Ind.	2,954	2,480	474	.....	.....	.....
100	Charleston, S. C.	2,734	2,225	509	.....	.....	.....
104	Covington, Ky.	4,795	3,775	1,020	8,635	8,635	.....
108	Mobile, Ala.	897	831	66	.....	.....	.....
115	Little Rock, Ark.	1,730	1,041	689	6,036	4,836	1,200
116	Augusta, Ga.	1,237	1,144	93	.....	.....	.....
121	Chattanooga, Tenn.	1,372	1,115	257	3,025	3,025	.....
122	York, Pa.	(1)	(1)	(1)	(1)	(1)	(1)
131	El Paso, Tex.	2,190	1,687	503	.....	.....	.....
133	Tampa, Fla.	(1)	(1)	(1)	(1)	(1)	(1)
139	Wheeling, W. Va.	3,854	3,208	646	.....	.....	.....
144	Montgomery, Ala.	(1)	(1)	(1)	(1)	(1)	(1)
151	Roanoke, Va.	1,338	1,148	190	.....	.....	.....
153	Huntington, W. Va.	1,992	1,769	223	10,214	10,214	.....
155	Knoxville, Tenn.	1,218	1,016	202	.....	.....	.....
157	Lexington, Ky.	1,450	1,275	175	7,220	4,162	3,058
158	Springfield, Mo.	(1)	(1)	(1)	(1)	(1)	(1)
159	Quincy, Ill.	3,558	2,812	746	.....	.....	.....
160	Charlotte, N. C.	982	837	145	.....	.....	.....
166	Portsmouth, Va.	982	728	254	.....	.....	.....
181	Joplin, Mo.	1,618	1,382	236	.....	.....	.....
183	Muskogee, Okla.	1,278	1,073	205	5,184	4,251	933
188	Austin, Tex.	1,351	1,175	176	3,178	2,581	597
189	Newport, Ky.	2,589	1,799	790	8,500	8,500	.....
192	Lynchburg, Va.	1,267	1,102	165	.....	.....	.....

[1] Number of pupils in regular attendance not reported.

TABLE 41.

School employees.—In Table 41 are presented statistics of school employees classified according to the character of the service performed and the kind of school in which employed. Table XLII, which follows, shows for the 182 cities for which statistics of school employees were secured and for the five groups of cities, the percentage which each of the principal classes of school employees constituted of the total.

Table XLII GROUP.	Administration officers.	Supervisors and teachers.	Other employees.
182 cities	0.7	89.0	10.3
Group I	0.3	88.7	11.0
Group II	0.6	90.6	8.8
Group III	0.8	89.6	9.6
Group IV	1.1	88.6	10.3
Group V	1.5	88.6	9.9

School administrative officers.—The percentage of persons employed as administrative officers increases from Group I to Group V, being five times as great in the latter as in the former group. The largest actual and relative number of administrative officers reported for any individual city was for New York, N. Y., in which there were 63 such officers, constituting 7.5 per cent of the total number of such school employees reported for all cities. For a few cities no report for administrative officers was secured.

Supervisors, teachers, and other school employees.—The supervisors and teachers reported for the 182 cities numbered 110,662, of whom 46,265, or 41.8 per cent, were in the cities of Group I; 9,900, or 9 per cent, in the cities of Group II; 23,601, or 21.3 per cent, in the cities of Group III; 17,560, or 15.9 per cent, in the cities of Group IV; and 13,336, or 12 per cent, in the cities of Group V. Of the total number of supervisors and teachers, 85,559, or 77.3 per cent, were employed in elementary schools; 12,643, or 11.4 per cent, in secondary schools; 593, or 0.5 per cent, in normal schools; 3,137, or 2.8 per cent, in other day schools; and 8,730, or 7.9 per cent, in night schools. The 12,784 "Other employees" include the janitors, clerks, and such other employees as were not engaged in administration, supervision, or instruction.

TABLE 42.

Teachers' pensions.—Pensions and gratuities are paid to the teachers and former teachers of the public schools by two methods: (1) From or through the agency of public trust funds established for that purpose, and (2) directly from the school district or city corporation treasury. Table 42 presents for cities having public trust funds for teachers' pensions a summary of the receipts and payments of such funds, together with the cash balances at the beginning and close of the year, and the total assets at the close of the year. For cities paying teachers' pensions and gratuities, but not having permanent pension funds for teachers, the table shows the amounts of payments made for the specified purpose, balanced by receipts to a like amount in the column headed "From city," indicating that the pensions and gratuities paid were from the general appropriation of the city corporation or from the general fund of the school district. Of the 195 cities reported, 53 made payments for teachers' pensions and gratuities, and five others had funds for that purpose. Of these 58 cities, 38 had permanent pension trust funds, and 20 did not. The total pensions and gratuities paid in 1912 by the 53 cities amounted to $1,702,811, of which $1,622,426, or 95.3 per cent, was paid by the cities maintaining teachers' retirement funds with investments, and $80,385, or 4.7 per cent, was paid by the other 20 cities.

Cities without permanent teachers' pension funds.—The cities paying pensions but maintaining no permanent retirement funds with investments were: Pittsburgh, Pa., Newark, Paterson, Trenton, Camden, Elizabeth, Hoboken, Bayonne, and East Orange, N. J., Denver, Colo., Atlanta, Ga., Lynn, Malden, and Pittsfield, Mass., Charleston, S. C., Mobile, Ala., New Britain, Conn., Topeka, Kans., Niagara Falls, N. Y., and La Crosse, Wis. It will be noted that this list includes all the cities of New Jersey in which payments

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for teachers' pensions were reported. A number of the cities reported only small payments, indicating that the pension system was not fully established in those cities, and that the only payments made by them were special ones in the shape of grants to particular individuals or in exceptional cases.

Cities with permanent teachers' pension funds.—The 38 cities having permanent funds with investments for the payment of teachers' retirement pensions reported assets in those funds at the close of 1912 amounting to $4,134,488. These funds paid out $1,622,426 in pensions, $13,072 for expenses of fund management, and $1,398,717 for investments purchased. They received during the year an aggregate of $1,968,977, of which amount $1,085,295 was revenue or fund income. Of this latter amount, $162,048, or 14.9 per cent, was derived from the income of investments; $5,995, or 0.6 per cent, from gifts; and $917,252, or 84.5 per cent, from teachers' contributions to pension funds; while $883,682, or 44.9 per cent of the total receipts other than from the sale of investments, was contributed from the general funds of the school district or appropriated by the city corporation from the general fund.

School pensions in cities classified according to population.—Of the 9 cities of Group I, 8 reported the payment of pensions, the amount paid by them constituting 81.2 per cent of that paid by all. Of the 9 cities of the second group, 5 reported the payment of pensions amounting to only 9.1 per cent of the total. Pensions were paid by 17 of the 38 cities of Group III, by 15 of the 57 cities of Group IV, and by only 13 of the 82 cities of Group V, the amounts so paid representing 6.2, 2.3, and 1.2 per cent, respectively, of the aggregate payments for pensions and gratuities reported. The payment of pensions, as well as the establishment of teachers' retirement funds, has been adopted as a policy by the larger cities to a much greater extent than by the smaller. Of the total payments for pensions, $989,324, or 59.3 per cent, was paid by New York City alone, which city also reported 25.8 per cent of the assets of pension funds.

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GENERAL TABLES

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TABLE 1.—DATE OF INCORPORATION, POPULATION, AND AREA OF CITIES HAVING AN ESTIMATED POPULATION OF OVER 30,000 ON JULY 1, 1912.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 63.]

City number.	CITY.	DATE OF INCORPORATION AS A CITY.		POPULATION.			AREA (ACRES) JULY 1, 1912.		
		First.	Latest.	Estimated as of July 1, 1912.	Decennial census. Apr. 15, 1910.	Decennial census. June 1, 1900.[1]	Total.	Land.	Water.
	Grand total			29,320,579	27,633,557	20,415,942	[2]2,894,411.0	2,631,636.0	262,775.0
	Group I			12,608,847	11,977,607	9,193,545	563,471.6	551,403.4	12,068.2
	Group II			3,433,254	3,216,294	2,423,475	497,747.8	391,012.2	106,735.6
	Group III			6,053,814	5,652,114	3,947,444	722,945.3	651,931.0	71,014.3
	Group IV			4,067,092	3,792,155	2,684,417	538,346.3	503,562.8	34,783.5
	Group V			3,157,582	2,965,387	2,167,061	571,900.0	533,726.6	38,173.4
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1912.								
1	New York, N. Y.	1653	1901	5,064,237	4,766,883	3,437,202	183,555.0	183,555.0	[3]
2	Chicago, Ill.	1837	1875	2,294,711	2,185,283	1,698,575	122,448.3	118,233.1	4,215.2
3	Philadelphia, Pa.	1701	1887	1,606,102	1,549,008	1,293,697	84,933.0	83,340.0	1,593.0
4	St. Louis, Mo.	1822	1876	712,027	687,029	575,238	39,277.0	39,100.0	177.0
5	Boston, Mass.	1822	1909	711,123	670,585	560,892	30,295.0	27,612.0	[4]2,683.0
6	Cleveland, Ohio	1836	1891	596,970	560,663	381,768	29,469.0	29,299.0	170.0
7	Baltimore, Md.	1796	1898	569,560	558,485	508,957	20,255.0	19,290.0	965.0
8	Pittsburgh, Pa.	1816	1901	550,667	533,905	[5]451,512	26,666.7	24,871.7	1,795.0
9	Detroit, Mich.	1824	1883	503,445	465,766	285,704	26,572.6	26,102.6	470.0
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1912.								
10	Buffalo, N. Y.	1832	1891	439,666	423,715	352,387	26,983.0	24,894.0	2,089.0
11	San Francisco, Cal.	1850	1910	433,488	416,912	342,782	81,280.0	29,760.0	51,520.0
12	Milwaukee, Wis.	1846	1874	400,279	373,857	285,315	15,607.9	15,283.9	324.0
13	Cincinnati, Ohio	1819	1908	387,543	363,591	325,902	42,464.0	42,446.9	17.1
14	Los Angeles, Cal.	1851	1911	386,014	319,198	102,479	68,877.0	67,884.0	993.0
15	Newark, N. J.	1836	1836	369,317	347,469	246,070	14,976.0	14,826.0	150.0
16	New Orleans, La.	1805	1912	350,695	339,075	287,104	169,323.0	125,440.0	43,883.0
17	Washington, D. C.	1802	1878	342,776	331,069	278,718	44,316.9	38,408.4	5,908.5
18	Minneapolis, Minn.	1867	1881	323,476	301,408	202,718	33,920.0	32,069.0	1,851.0
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1912.								
19	Jersey City, N. J.	1827	1889	281,497	267,779	206,433	12,288.0	8,320.0	3,968.0
20	Seattle, Wash.	1869	1889	277,420	237,194	80,671	60,466.0	37,481.0	22,985.0
21	Kansas City, Mo.	1853	1903	265,977	248,381	163,752	38,193.0	37,443.0	750.0
22	Indianapolis, Ind.	1831	1905	246,928	233,650	169,164	21,658.7	21,338.7	320.0
23	Providence, R. I.	1832	1866	235,222	224,326	175,597	11,700.2	11,352.2	348.0
24	Portland, Oreg.	1851	1903	234,546	207,214	90,426	33,205.0	31,738.0	1,467.0
25	Rochester, N. Y.	1834	1908	230,414	218,149	162,608	13,351.5	12,876.3	475.2
26	Denver, Colo.	1859	1911	230,249	213,381	133,859	37,600.0	37,028.0	572.0
27	Louisville, Ky.	1824	1893	229,323	223,928	204,731	15,871.0	13,317.7	2,553.3
28	St. Paul, Minn.	1854	1910	226,300	214,744	163,065	35,480.0	33,388.0	2,092.0
29	Columbus, Ohio	1816	1834	193,822	181,511	125,560	14,061.7	13,904.3	157.4
30	Toledo, Ohio	1837	1837	176,698	168,497	131,822	18,265.6	16,025.6	2,240.0
31	Oakland, Cal.	1854	1911	167,401	150,174	66,960	38,561.0	31,591.0	6,970.0
32	Atlanta, Ga.	1847	1874	167,041	154,839	89,872	16,428.0	16,422.0	6.0
33	Worcester, Mass.	1848	1894	162,150	145,986	118,421	24,634.0	23,731.0	903.0
34	Birmingham, Ala.	1871	1871	150,249	132,685	38,415	30,912.0	30,881.2	30.8
35	Syracuse, N. Y.	1848	1901	143,602	137,249	108,374	11,583.6	11,083.6	500.0
36	New Haven, Conn.	1784	1905	139,325	133,605	108,027	14,340.0	11,460.0	2,880.0
37	Memphis, Tenn.	1849	1909	137,489	131,105	102,320	12,719.0	12,352.0	367.0
38	Scranton, Pa.	1866	1901	135,894	129,867	102,026	12,508.9	12,361.7	147.2
39	Richmond, Va.	1782	1867	131,453	127,628	85,050	7,028.0	6,388.0	640.0
40	Paterson, N. J.	1851	1871	130,167	125,600	105,171	5,357.0	5,157.0	200.0
41	Omaha, Nebr.	1857	1905	128,912	124,096	102,555	15,680.0	15,400.0	280.0
42	Fall River, Mass.	1854	1903	122,521	119,295	104,863	26,156.0	21,723.0	4,433.0
43	Spokane, Wash.	1883	1910	120,994	104,402	36,848	25,120.0	24,819.0	301.0
44	Dayton, Ohio	1841	1903	120,364	116,577	85,333	10,637.0	10,061.0	576.0
45	Grand Rapids, Mich.	1850	1905	118,163	112,571	87,565	11,040.0	10,731.0	309.0
46	Nashville, Tenn.	1806	1853	112,744	110,364	80,865	11,648.0	11,393.0	255.0
47	Bridgeport, Conn.	1836	1895	108,999	102,054	70,996	11,426.0	9,330.0	2,096.0
48	Lowell, Mass.	1836	1911	108,768	106,294	94,969	9,098.0	8,308.0	790.0
49	Cambridge, Mass.	1846	1891	107,734	104,839	91,886	4,180.8	4,014.3	166.5
50	San Antonio, Tex.	1837	1903	106,295	96,614	53,321	23,040.0	22,905.0	135.0
51	New Bedford, Mass.	1847	1847	104,302	96,652	62,442	20,873.0	12,206.0	8,667.0
52	Hartford, Conn.	1784	1890	103,177	98,915	79,850	11,065.6	10,155.6	910.0
53	Dallas, Tex.	1856	1907	102,690	92,104	42,638	10,606.9	10,491.7	115.2
54	Trenton, N. J.	1792	1874	102,071	96,815	73,307	4,903.0	4,490.0	413.0
55	Albany, N. Y.	1686	1908	101,726	100,253	94,151	10,070.1	9,774.4	295.7
56	Salt Lake City, Utah	1851	1888	101,207	92,777	53,531	31,188.7	30,488.7	700.0

[1] Includes population of cities as enumerated, except as stated in footnote.
[2] Includes land area of New York City, for which total area was not reported.
[3] Not reported.
[4] Water area contains 1,546 acres of land submerged at high tide.
[5] Includes population of territory annexed since 1900.

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TABLE 1.—DATE OF INCORPORATION, POPULATION, AND AREA OF CITIES HAVING AN ESTIMATED POPULATION OF OVER 30,000 ON JULY 1, 1912—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 63.]

City number.	CITY.	DATE OF INCORPORATION AS A CITY.		POPULATION.			AREA (ACRES) JULY 1, 1912.		
		First.	Latest.	Estimated as of July 1, 1912.	Decennial census. Apr. 15, 1910.	Decennial census. June 1, 1900.[1]	Total.	Land.	Water.
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1912.								
57	Reading, Pa.	1847	1847	99,896	96,071	78,961	4,122.0	4,122.0	.....
58	Camden, N. J.	1828	1871	98,697	94,538	75,935	5,029.5	4,474.5	555.0
59	Springfield, Mass.	1852	1852	94,933	88,926	62,059	24,661.0	23,461.0	1,200.0
60	Tacoma, Wash.	1875	1909	94,067	83,743	37,714	27,920.0	25,168.0	2,752.0
61	Lynn, Mass.	1850	1911	93,991	89,336	68,513	7,248.0	6,943.0	305.0
62	Des Moines, Iowa	1857	1907	91,785	86,368	62,139	35,309.2	34,423.2	886.0
63	Lawrence, Mass.	1853	1911	91,108	85,892	62,559	4,577.0	4,185.0	392.0
64	Wilmington, Del.	1832	1832	89,849	87,411	76,508	6,515.0	4,026.0	[2] 2,489.0
65	Kansas City, Kans.	1886	1910	[3] 89,008	82,331	51,418	10,364.0	9,774.0	590.0
66	Yonkers, N. Y.	1872	1895	86,929	79,803	47,931	11,840.0	11,440.0	400.0
67	Youngstown, Ohio.	1868	1868	86,557	79,066	44,885	7,142.0	6,992.0	150.0
68	Houston, Tex.	1839	1905	86,316	78,800	44,633	10,171.5	10,031.4	140.1
69	Fort Worth, Tex.	1872	1907	84,427	73,312	26,688	10,607.0	10,392.4	214.6
70	Duluth, Minn.	1870	1900	84,168	78,466	52,969	43,116.8	37,715.2	5,401.6
71	Norfolk, Va.	1845	1906	83,470	67,452	46,624	5,966.6	4,773.8	1,192.8
72	Oklahoma City, Okla.	1891	1891	83,194	64,205	10,037	11,440.0	11,401.0	39.0
73	Schenectady, N. Y.	1798	1909	82,103	72,826	31,682	5,075.0	5,000.0	75.0
74	Somerville, Mass.	1871	1899	80,723	77,236	61,643	2,700.0	2,600.0	100.0
75	St. Joseph, Mo.	1853	1885	[4] 80,188	77,403	102,979	8,880.0	8,480.0	400.0
76	Utica, N. Y.	1832	1908	78,429	74,419	56,383	7,708.8	7,569.0	139.8
77	Elizabeth, N. J.	1855	1863	78,135	73,409	52,130	6,230.0	6,191.0	39.0
78	Waterbury, Conn.	1853	1896	78,061	73,141	[5] 51,139	18,048.0	17,981.0	67.0
79	Troy, N. Y.	1816	1911	77,204	76,813	[4] 75,057	6,035.2	5,964.8	70.4
80	Akron, Ohio.	1836	1865	74,957	69,067	42,728	7,347.0	7,259.0	88.0
81	Manchester, N. H.	1846	1846	72,987	70,063	56,987	21,700.0	20,119.5	1,580.5
82	Hoboken, N. J.	1855	1855	72,774	70,324	59,364	1,220.0	830.0	390.0
83	Wilkes-Barre, Pa.	1871	1898	70,544	67,105	51,721	3,433.0	3,233.0	200.0
84	Erie, Pa.	1851	1874	69,608	66,525	52,733	4,960.6	4,780.6	180.0
85	Evansville, Ind.	1847	1905	69,604	69,647	59,007	5,440.0	5,400.0	40.0
86	Peoria, Ill.	1845	1892	68,554	66,950	56,100	6,020.0	6,020.0	.....
87	Fort Wayne, Ind.	1839	1904	67,890	63,933	45,115	6,292.0	6,171.0	121.0
88	Harrisburg, Pa.	1860	1860	66,971	64,186	50,167	5,540.7	3,448.8	2,091.9
89	Savannah, Ga.	1789	1789	66,029	65,064	54,244	4,300.0	4,053.0	247.0
90	East St. Louis, Ill.	1865	1868	64,296	58,547	29,655	7,850.0	7,828.0	22.0
91	Jacksonville, Fla.	1822	1887	64,245	57,699	28,429	7,900.0	6,060.0	1,840.0
92	South Bend, Ind.	1865	1901	61,296	53,684	35,999	9,318.4	9,117.8	200.6
93	Terre Haute, Ind.	1833	1905	60,977	58,157	36,673	5,468.0	5,008.0	460.0
94	Passaic, N. J.	1873	1873	60,809	54,773	27,777	2,087.7	1,998.7	89.0
95	Johnstown, Pa.	1889	1889	60,702	55,482	35,936	3,197.3	2,997.3	200.0
96	Bayonne, N. J.	1869	1872	60,649	55,545	32,722	3,938.0	2,577.0	1,361.0
97	Brockton, Mass.	1881	1881	60,637	56,878	40,063	13,798.4	13,708.4	90.0
98	Portland, Me.	1832	1863	60,455	58,571	50,145	14,825.1	13,790.7	1,034.4
99	Holyoke, Mass.	1873	1897	60,418	57,730	45,712	14,585.0	13,423.0	1,162.0
100	Charleston, S. C.	1783	1783	59,502	58,833	55,807	3,276.8	2,406.4	870.4
101	Wichita, Kans.	1871	1886	[3] 59,222	52,450	24,671	12,830.0	12,570.0	260.0
102	Allentown, Pa.	1867	1882	57,090	51,913	35,416	3,815.0	3,705.0	110.0
103	Springfield, Ill.	1840	1911	54,979	51,678	34,159	5,504.0	5,504.0	.....
104	Covington, Ky.	1834	1894	54,648	53,270	42,938	3,093.0	3,083.0	10.0
105	Altoona, Pa.	1868	1868	54,451	52,127	38,973	2,114.6	2,114.6	.....
106	Pawtucket, R. I.	1886	1886	54,391	51,622	39,231	5,725.0	5,498.0	227.0
107	Canton, Ohio.	1854	1854	54,000	50,217	30,667	5,964.0	5,929.0	35.0
108	Mobile, Ala.	1814	1911	53,647	51,521	38,469	11,200.0	8,640.0	2,560.0
109	Sacramento, Cal.	1863	1911	[6] 53,340	44,696	29,282	8,894.0	8,830.0	64.0
110	Saginaw, Mich.	1889	1908	52,334	50,510	42,345	7,897.1	7,657.1	240.0
111	Sioux City, Iowa.	1857	1886	51,118	47,828	33,111	28,645.0	28,020.0	625.0
112	Binghamton, N. Y.	1867	1907	50,409	48,443	39,647	6,400.0	5,913.6	486.4
113	Atlantic City, N. J.	1854	1902	50,244	46,150	27,838	3,060.0	2,760.0	300.0
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912.								
114	Rockford, Ill.	1852	1880	49,491	45,401	31,051	6,159.0	5,967.0	192.0
115	Little Rock, Ark.	1831	1875	48,710	45,941	38,307	5,820.0	5,440.0	380.0
116	Augusta, Ga.	1798	1798	48,660	41,040	39,441	6,196.0	6,012.0	184.0
117	Springfield, Ohio.	1850	1903	48,568	46,921	38,253	7,223.0	7,223.0	.....
118	Lancaster, Pa.	1818	1818	48,517	47,227	41,459	2,560.0	2,530.0	30.0
119	Pueblo, Colo.	1873	1911	47,975	44,395	28,157	7,308.8	7,218.8	90.0
120	New Britain, Conn.	1871	1905	47,430	43,916	25,998	8,438.5	8,428.5	10.0
121	Chattanooga, Tenn.	1851	1911	47,339	44,604	30,154	3,231.8	3,031.8	200.0
122	York, Pa.	1887	1887	47,206	44,750	33,708	2,200.0	2,165.0	35.0
123	Malden, Mass.	1882	1882	46,805	44,404	33,664	3,072.0	3,060.0	12.0
124	Berkeley, Cal.	1878	1909	46,558	40,434	13,214	10,720.0	5,280.0	5,440.0
125	Bay City, Mich.	1865	1907	46,153	45,166	[5] 40,747	7,072.0	6,316.8	755.2
126	Haverhill, Mass.	1870	1870	45,665	44,115	37,175	22,000.0	20,500.0	1,500.0
127	Topeka, Kans.	1857	1907	[3] 45,478	43,684	33,608	5,652.0	5,332.0	320.0
128	Salem, Mass.	1836	1836	45,427	43,697	35,956	5,250.0	5,100.0	150.0

[1] Includes population of cities as enumerated, except as stated in footnotes.
[2] Includes 1,460 acres of marsh land.
[3] State census, March 1, 1912.
[4] Based on the census of 1890-1910, on account of the defective work of the enumerator in 1900.
[5] Includes population of territory annexed since 1900.
[6] A revised estimate gives Sacramento, Cal., a population of 58,539.

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TABLE 1.—DATE OF INCORPORATION, POPULATION, AND AREA OF CITIES HAVING AN ESTIMATED POPULATION OF OVER 30,000 ON JULY 1, 1912—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 63.]

City number.	CITY.	DATE OF INCORPORATION AS A CITY.		POPULATION.			AREA (ACRES) JULY 1, 1912.		
		First.	Latest.	Estimated as of July 1, 1912.	Decennial census. Apr. 15, 1910.	Decennial census. June 1, 1900.	Total.	Land.	Water.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912—Continued.								
129	Lincoln, Nebr.	1871	1887	44,873	43,973	40,169	4,891.2	4,888.6	2.6
130	Davenport, Iowa	1851	1857	44,766	43,028	35,254	5,280.0	5,280.0	.....
131	El Paso, Tex.	1873	1907	44,645	39,279	15,906	5,836.8	5,724.3	112.5
132	San Diego, Cal.	1850	1909	44,470	39,578	17,700	47,323.1	47,323.1	.....
133	Tampa, Fla.	1887	1887	44,428	37,782	15,839	7,680.0	5,760.0	1,920.0
134	McKeesport, Pa.	1891	1891	44,413	42,694	34,227	2,240.0	2,236.8	3.2
135	Flint, Mich.	1855	1909	44,322	38,550	13,103	8,346.0	8,306.0	40.0
136	Kalamazoo, Mich.	1884	1907	42,798	39,437	24,404	5,307.0	5,216.0	91.0
137	Racine, Wis.	1848	1905	42,585	38,002	29,102	3,840.0	3,750.0	90.0
138	Superior, Wis.	1889	1891	42,462	40,384	31,091	27,000.0	23,400.0	3,600.0
139	Wheeling, W. Va.	1836	1907	42,257	41,641	38,878	2,050.0	1,345.0	705.0
140	Macon, Ga.	1832	1893	41,364	40,665	23,272	5,310.0	5,260.0	50.0
141	Newton, Mass.	1873	1902	41,195	39,506	33,587	11,406.0	11,106.0	300.0
142	Butte, Mont.	1879	1888	40,540	39,165	30,470	3,300.0	3,300.0	.....
143	Woonsocket, R. I.	1888	1888	40,342	38,125	28,204	5,632.0	5,532.0	100.0
144	Montgomery, Ala.	1837	1911	39,773	38,136	30,346	4,211.2	4,211.2	.....
145	Chester, Pa.	1866	1889	39,553	38,537	33,988	3,000.0	2,985.0	15.0
146	Fitchburg, Mass.	1872	1872	39,233	37,826	31,531	18,163.0	17,963.0	200.0
147	Dubuque, Iowa	1840	1840	38,984	38,494	36,297	8,320.0	8,290.0	30.0
148	Galveston, Tex.	1839	1903	38,716	36,981	37,789	4,989.3	4,989.3	.....
149	West Hoboken, N. J.	1888	1888	38,155	35,403	23,094	546.0	546.0	.....
150	New Castle, Pa.	1869	1889	38,005	36,280	28,339	5,915.0	5,815.0	100.0
151	Roanoke, Va.	1884	1892	37,864	34,874	21,495	3,462.4	3,394.5	67.9
152	Elmira, N. Y.	1864	1906	37,512	37,176	35,672	4,747.0	4,546.0	201.0
153	Huntington, W. Va.	1872	1909	37,404	31,161	11,923	7,920.0	7,892.0	28.0
154	East Orange, N. J.	1899	1909	37,246	34,371	21,506	2,480.0	2,480.0	.....
155	Knoxville, Tenn.	1815	1912	37,174	36,346	32,637	2,551.0	2,541.0	10.0
156	Hamilton, Ohio	1854	1854	37,138	35,279	23,914	3,460.0	3,320.0	140.0
157	Lexington, Ky.	1832	1894	37,051	35,099	26,369	3,200.0	3,200.0	.....
158	Springfield, Mo.	1855	1885	37,030	35,201	23,267	5,039.1	5,039.1	.....
159	Quincy, Ill.	1839	1895	36,662	36,587	36,252	5,224.6	3,798.6	1,426.0
160	Charlotte, N. C.	1816	1851	36,079	34,014	18,091	8,192.0	8,167.0	25.0
161	Joliet, Ill.	1852	1876	35,858	34,670	29,353	2,520.0	2,430.0	90.0
162	Pasadena, Cal.	1886	1909	35,848	30,291	9,117	7,170.8	7,170.8	.....
163	Auburn, N. Y.	1848	1906	35,633	34,668	30,345	5,440.0	5,390.0	50.0
164	Everett, Mass.	1892	1892	35,529	33,484	24,336	2,176.0	1,988.0	188.0
165	Decatur, Ill.	1856	1881	35,526	31,140	20,754	3,186.5	3,179.9	6.6
166	Portsmouth, Va.	1858	1858	35,465	33,190	17,427	1,680.0	1,545.0	135.0
167	Perth Amboy, N. J.	1871	1871	35,345	32,121	17,699	3,804.0	2,844.0	960.0
168	Taunton, Mass.	1864	1910	34,979	34,259	31,036	31,264.0	28,320.0	2,944.0
169	Quincy, Mass.	1889	1889	34,596	32,642	23,899	17,186.0	10,736.0	6,450.0
170	Lansing, Mich.	1858	1858	34,526	31,229	16,485	4,800.0	4,500.0	300.0
171	Pittsfield, Mass.	1891	1891	34,435	32,121	21,766	22,900.0	21,925.0	975.0
172	Cedar Rapids, Iowa	1850	1908	34,410	32,811	25,656	8,397.0	7,909.0	488.0
173	Oshkosh, Wis.	1853	1911	34,130	33,062	28,284	5,446.4	5,036.8	409.6
174	San Jose, Cal.	1850	1906	33,457	28,946	21,500	3,965.0	3,965.0	.....
175	Amsterdam, N. Y.	1885	1885	33,343	31,267	20,929	3,732.0	3,485.0	247.0
176	Jamestown, N. Y.	1886	1907	33,176	31,297	22,892	5,410.4	5,351.4	59.0
177	Mount Vernon, N. Y.	1892	1911	33,085	30,919	21,228	2,694.4	2,644.4	50.0
178	Niagara Falls, N. Y.	1892	1892	32,901	30,445	19,457	6,970.0	5,900.0	1,070.0
179	Jackson, Mich.	1843	1905	32,831	31,433	25,180	5,760.0	5,628.0	132.0
180	Williamsport, Pa.	1866	1889	32,553	31,860	28,757	4,544.0	4,485.0	59.0
181	Joplin, Mo.	1873	1900	32,480	32,073	26,023	9,600.0	9,600.0	.....
182	Lima, Ohio	1871	1871	32,425	30,508	21,723	3,770.0	3,690.0	80.0
183	Muskogee, Okla.	1898	1911	32,183	25,278	4,254	5,358.7	5,358.7	.....
184	Chelsea, Mass.	1857	1894	32,092	32,452	34,072	1,440.0	1,270.0	170.0
185	New Rochelle, N. Y.	1899	1910	32,029	28,867	14,720	6,345.0	6,325.0	20.0
186	Aurora, Ill.	1857	1887	31,840	29,807	24,147	4,420.0	4,245.0	175.0
187	Lorain, Ohio.	1894	1894	31,756	28,883	16,028	6,235.0	6,115.0	120.0
188	Austin, Tex.	1839	1909	31,622	29,860	22,258	10,561.0	8,282.0	2,279.0
189	Newport, Ky.	1850	1894	31,057	30,309	28,301	843.0	729.0	114.0
190	Orange, N. J.	1872	1872	30,857	29,630	24,141	1,400.0	1,400.0	.....
191	La Crosse, Wis.	1856	1869	30,757	30,417	28,895	5,866.5	5,330.9	535.6
192	Lynchburg, Va.	1805	1896	30,720	29,494	18,891	3,000.0	2,800.0	200.0
193	Shreveport, La.	1839	1839	30,582	28,015	16,013	6,380.0	6,080.0	300.0
194	Colorado Springs, Colo.	1878	1909	30,463	29,078	21,085	5,241.3	5,241.3	.....
195	Council Bluffs, Iowa.	1853	1853	30,072	29,292	25,802	12,627.2	11,616.0	1,011.2

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TABLE 2.—SPECIFIED CITY OFFICIALS, NUMBER, TERMS OF OFFICE (IN YEARS),

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion

City number.	CITY.	ALDERMEN AND COUNCILMEN.											
		Members of single chamber.				Members of upper house.				Members of lower house.			
		Number.	Term of office.	Method of election.	Salary.	Number.	Term of office.	Method of election.	Salary.	Number.	Term of office.	Method of election.	Salary.
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1912.												
1	New York, N. Y.	73	2	By districts	$2,000								
2	Chicago, Ill.	70	2	By wards	3,000								
3	Philadelphia, Pa.					47	4	By wards	(1)	84	2	By wards	(1)
4	St. Louis, Mo.					12	4	At large	$300	28	2	By wards	$300
5	Boston, Mass.	9	3	At large	1,500								
6	Cleveland, Ohio	32	2	26 by wards, 6 at large	1,200								
7	Baltimore, Md.					9	4	8 by districts, 1 at large	1,000	24	4	By wards	1,000
8	Pittsburgh, Pa.	9	4	At large	6,500								
9	Detroit, Mich.	36	2	By wards	1,200								
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1912.												
10	Buffalo, N. Y.					9	4	At large	$1,000	27	2	By wards	$1,000
11	San Francisco, Cal.	18	(6)	At large	$2,400								
12	Milwaukee, Wis.	37	(7)	25 by wards, 12 at large	1,000								
13	Cincinnati, Ohio	32	2	26 by wards, 6 at large	1,150								
14	Los Angeles, Cal.	9	2	At large	2,400								
15	Newark, N. J.	32	2	By wards	500								
16	New Orleans, La.												
17	Washington, D. C.												
18	Minneapolis, Minn.	26	4	By wards	1,200								
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1912.												
19	Jersey City, N. J.	25	2	24 by wards, 1 at large	$500								
20	Seattle, Wash.	9	3	At large	3,000								
21	Kansas City, Mo.					16	4	At large	[12] $5	16	2	By wards	[12] $5
22	Indianapolis, Ind.	9	4	By districts	600								
23	Providence, R. I.					10	2	By wards	500	40	2	By wards	300
24	Portland, Oreg.	15	4	10 by wards, 5 at large	300								
25	Rochester, N. Y.	22	2	By wards	750								
26	Denver, Colo.					7	2	By districts	[11] 1,200	16	2	By wards	[11] 1,000
27	Louisville, Ky.					12	2	By wards	(1)	24	2	By wards	(1)
28	St. Paul, Minn.					9	2	At large	1,200	12	2	By wards	1,200
29	Columbus, Ohio	19	2	16 by wards, 3 at large	650								
30	Toledo, Ohio	18	(8)	15 by wards, 3 at large	[13] 550								
31	Oakland, Cal.												
32	Atlanta, Ga.					10	2	At large	300	20	2	By wards	300
33	Worcester, Mass.					11	1	10 by wards, 1 at large	(1)	30	2	By wards	(1)
34	Birmingham, Ala.												
35	Syracuse, N. Y.	19	2	By wards	[12] 750								
36	New Haven, Conn.	21	2	15 by wards, 6 at large	(1)								
37	Memphis, Tenn.												
38	Scranton, Pa.	5	4	At large	2,000								
39	Richmond, Va.					14	4	By wards	(1)	20	2	By wards	(1)
40	Paterson, N. J.	22	2	By wards	500								
41	Omaha, Nebr.												
42	Fall River, Mass.	27	2	18 by wards, 9 at large	(1)								
43	Spokane, Wash.												
44	Dayton, Ohio	16	2	12 by wards, 4 at large	[17] 450								
45	Grand Rapids, Mich.	24	2	By wards	350								
46	Nashville, Tenn.	25	2	By wards	(1)								
47	Bridgeport, Conn.	24	2	By wards	(1)								
48	Lowell, Mass.												
49	Cambridge, Mass.					11	1	By wards	(1)	22	1	By wards	(1)
50	San Antonio, Tex.	12	2	8 by wards, 4 at large	[18] 10								
51	New Bedford, Mass.					6	1	By wards	100	24	1	By wards	(1)
52	Hartford, Conn.					20	2	By wards	(1)	40	1	By wards	(1)
53	Dallas, Tex.												
54	Trenton, N. J.												
55	Albany, N. Y.	19	2	By wards	[12] 500								
56	Salt Lake City, Utah												

[1] None.
[2] Chairman's salary, $4,500; deputy's salary, $4,200.
[3] Not reported
[4] Chairman's salary, $3,300.
[5] No specified term.
[6] Nine for 2 years, nine for 4 years.
[7] Twenty-five for 2 years, twelve for 4 years.
[8] Deputy commissioner of public finance is acting comptroller and acting treasurer.
[9] Chairman's salary, $3,500.

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METHOD OF ELECTION (BY WARDS OR AT LARGE), AND ANNUAL SALARIES: 1912.

of this table, see page 64. Appointed officials are indicated by "a" in the column headed "Term of office;" all others are elected.]

COMMISSIONERS.			MAYOR.		CITY CLERK.		COMPTROLLER.		AUDITOR.		TREASURER OR CHAMBERLAIN.		COLLECTOR OF REVENUE.		ASSESSORS.			CITY ATTORNEY OR SOLICITOR.		City number.
Number.	Term of office.	Salary.	Term of office.	Salary	Term of office.	Salary.	Term of office.	Salary.	Term of office.	Salary.	Term of office.	Salary.	Term of office.	Salary.	Number.	Term of office.	Salary.	Term of office.	Salary.	
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1912.																				
.....	.....	.....	4	$15,000	a 6	$8,000	4	$15,000	.....	.....	a 4	$12,000	.....	.....	a 6	4	$7,000	a 4	$15,000	1
.....	.....	.....	4	18,000	2	5,000	a 4	10,000	a 4	$4,500	2	12,000	a 4	$6,000	.....	.....	.....	4	10,000	2
.....	.....	.....	4	12,000	.....	.....	4	8,000	.....	.....	4	10,000	4	10,000	.....	.....	.....	4	10,000	3
.....	.....	.....	4	5,000	4	3,000	4	5,000	4	4,000	4	5,000	4	10,000	1	4	3,600	a 4	5,000	4
.....	.....	.....	4	10,000	a 3	5,000	.....	.....	a 4	6,000	a 4	5,000	a 4	5,000	a 7	3	[2] 4,000	a 4	9,000	5
.....	.....	.....	2	10,000	a 2	4,000	.....	.....	2	5,000	2	4,750	.....	.....	.....	.....	.....	2	6,000	6
.....	.....	.....	4	6,000	.....	.....	a 4	4,000	.....	.....	a 4	3,500	a 4	2,000	.....	.....	.....	a 4	4,500	7
.....	.....	.....	4	10,000	a 3	(3)	4	5,000	.....	.....	a 4	5,000	.....	.....	a 9	4	[4] 2,700	a 4	5,000	8
.....	.....	.....	2	5,000	2	4,000	a 3	4,000	.....	.....	2	4,000	.....	.....	a 3	3	3,000	a 4	5,000	9
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1912.																				
.....	.....	.....	4	$5,000	a 2	$3,000	4	$4,000	a (5)	$2,500	4	$5,000	.....	.....	3	6	$4,000	4	$5,000	10
.....	.....	.....	4	6,000	(5)	3,000	.....	.....	4	4,000	4	4,000	4	$4,000	1	4	8,000	4	5,000	11
.....	.....	.....	2	4,000	a 2	2,500	2	4,000	.....	.....	2	5,000	.....	.....	.....	.....	.....	4	4,000	12
.....	.....	.....	2	10,000	a 2	4,100	.....	.....	2	5,000	2	5,000	.....	.....	.....	.....	.....	2	5,000	13
.....	.....	.....	2	4,500	a 4	2,400	.....	.....	2	3,000	a 4	2,400	a 4	3,000	1	2	3,000	2	4,000	14
.....	.....	.....	2	5,000	a (5)	7,500	a 5	5,000	2	4,500	a 3	4,500	.....	.....	a 5	5	3,500	a (5)	9,000	15
5	4	$6,000	4	10,000	.....	.....	.....	(5)	a 4	3,500	.....	(5)	.....	.....	.....	.....	.....	a 4	6,000	16
3	3	5,000	.....	.....	.....	.....	.....	.....	a (5)	4,000	a (5)	3,000	.....	.....	3	(5)	[5] 2,000	a (5)	4,500	17
.....	.....	.....	2	5,000	a 2	4,000	2	4,000	.....	.....	2	5,000	.....	.....	a 1	2	4,200	a 2	6,000	18
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1912.																				
.....	.....	.....	2	$5,000	a 4	$5,000	a 2	$3,000	.....	.....	a 2	$3,000	.....	.....	.....	.....	.....	a 2	$6,000	19
.....	.....	.....	2	7,500	.....	.....	2	4,200	.....	.....	2	4,200	.....	.....	.....	.....	.....	2	4,800	20
.....	.....	.....	2	5,000	a 2	3,000	2	4,000	a 2	$3,000	2	4,000	.....	.....	a 1	2	$3,000	2	4,500	21
.....	.....	.....	4	4,000	.....	.....	a 4	3,000	.....	.....	2	1,500	.....	.....	.....	.....	.....	a 4	4,000	22
.....	.....	.....	2	5,000	a 1	4,200	.....	.....	2	4,500	2	4,200	.....	.....	3	3	3,500	3	7,500	23
.....	.....	.....	2	4,800	.....	.....	.....	.....	2	3,000	2	2,400	.....	.....	.....	.....	.....	2	2,400	24
.....	.....	.....	2	5,000	a 2	2,000	2	3,500	.....	.....	2	3,500	.....	.....	3	4	3,600	a 2	5,000	25
.....	.....	.....	4	6,000	4	3,000	.....	.....	4	4,600	4	4,600	.....	.....	1	4	4,600	a 4	4,600	26
.....	.....	.....	4	5,000	.....	.....	a 4	3,500	4	2,750	4	3,500	4	$3,500	a 1	4	3,500	a 4	5,000	27
.....	.....	.....	2	2,500	a 2	2,500	2	3,500	.....	.....	2	4,000	.....	.....	.....	.....	.....	a 2	5,000	28
.....	.....	.....	2	5,000	2	2,400	.....	.....	2	3,000	2	3,100	.....	.....	.....	.....	.....	2	3,500	29
.....	.....	.....	2	4,000	a 2	2,500	.....	.....	2	2,600	2	2,675	.....	.....	15	2	[14] 3	2	4,000	30
5	4	$3,600	4	4,200	a (5)	3,000	.....	.....	4	3,600	a (5)	3,600	.....	.....	.....	.....	.....	a (5)	5,000	31
.....	.....	.....	2	4,000	2	3,000	2	3,000	.....	.....	2	1,000	.....	.....	3	2	3,000	2	3,300	32
.....	.....	.....	1	4,000	a 1	2,500	.....	.....	a 1	2,700	a 1	3,400	.....	.....	.....	.....	.....	a 1	3,800	33
3	3	7,000	.....	.....	.....	.....	a (5)	4,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	a (5)	3,600	34
.....	.....	.....	2	4,000	a 2	2,800	2	3,500	.....	.....	2	3,000	.....	.....	4	2	2,700	a 2	4,000	35
.....	.....	.....	2	3,500	2	2,000	2	3,000	.....	.....	2	1,000	2	4,000	a 5	5	2,000	a 2	3,500	36
5	4	3,000	4	6,000	a 4	3,000	.....	.....	.....	.....	a 4	3,000	.....	.....	1	4	4,000	a 4	3,600	37
.....	.....	.....	4	5,000	a 2	2,000	4	2,500	.....	.....	a 4	4,000	.....	.....	a 7	4	1,500	a 4	2,500	38
.....	.....	.....	4	5,000	a 2	3,000	.....	.....	a 2	3,000	3	2,040	4	3,600	1	4	(15)	a 2	5,000	39
.....	.....	.....	2	2,000	a 3	1,500	a 3	1,800	a (5)	2,500	a 3	1,800	a 3	2,000	a 5	5	1,500	a 3	3,500	40
7	3	4,500	3	5,000	a (5)	2,500	a (5)	3,000	.....	.....	(5)	1,000	.....	.....	.....	.....	.....	a (5)	3,600	41
.....	.....	.....	2	3,000	2	2,850	.....	.....	2	2,600	2	2,600	2	2,300	a 3	3	1,700	a 2	2,500	42
5	5	5,000	5	5,000	a (5)	2,400	.....	.....	a (5)	2,400	a (5)	2,400	.....	.....	.....	.....	.....	a (5)	(16)	43
.....	.....	.....	2	5,000	a 2	2,000	.....	.....	2	3,000	2	2,650	.....	.....	.....	.....	.....	2	4,000	44
.....	.....	.....	2	2,000	2	2,500	2	2,500	.....	.....	2	2,500	.....	.....	a 3	3	1,750	2	3,000	45
.....	.....	.....	2	3,000	2	2,500	4	2,500	.....	.....	4	2,500	.....	.....	1	4	2,500	4	2,500	46
.....	.....	.....	2	3,000	a 2	3,000	.....	.....	a (5)	2,000	2	800	2	2,500	a 4	2	1,800	a 2	3,000	47
5	2	2,500	2	3,000	a (5)	1,800	.....	.....	a (5)	1,800	a (5)	2,500	.....	.....	a 3	(5)	2,250	a (5)	2,500	48
.....	.....	.....	1	3,500	a 3	3,300	.....	.....	a 3	2,500	a 1	3,000	.....	.....	3	3	2,000	a 3	3,500	49
.....	.....	.....	2	5,000	a 2	1,800	.....	.....	2	2,000	2	1,200	2	2,500	1	2	2,000	2	3,600	50
.....	.....	.....	1	5,000	3	2,700	.....	.....	1	2,500	1	3,500	.....	.....	3	3	2,000	1	2,500	51
.....	.....	.....	2	3,500	2	2,000	2	2,500	.....	.....	2	4,000	.....	.....	3	3	2,500	a 2	5,000	52
5	2	3,000	2	4,000	a 1	1,800	.....	.....	a 2	3,000	2	[18] 5	.....	.....	a 1	1	2,100	a 1	2,700	53
5	4	3,000	4	3,500	a (5)	2,000	.....	(15)	.....	.....	a (5)	2,000	a (5)	2,000	a 3	(5)	1,500	a (5)	3,000	54
.....	.....	.....	2	4,000	a 2	2,500	2	3,500	.....	.....	2	3,000	.....	.....	4	4	2,500	a (5)	4,000	55
5	4	3,600	4	4,200	a 2	2,400	.....	.....	2	2,400	a (5)	2,400	.....	.....	.....	.....	.....	a (5)	3,000	56

[10] Per meeting.
[11] President's salary, $1,500.
[12] President's salary, $1,200.
[13] President's salary, $1,000.
[14] Per day.
[15] Commission.
[16] Solicitor receives $1,800 per annum, out of which he pays salaries of all employees of his office.
[17] President's salary, $500.
[18] Bank official acts as treasurer.
[19] Commissioner of revenue and finance acts as comptroller.

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TABLE 2.—SPECIFIED CITY OFFICIALS, NUMBER, TERMS OF OFFICE (IN YEARS),

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion

City number.	CITY.	ALDERMEN AND COUNCILMEN.											
		Members of single chamber.				Members of upper house.				Members of lower house.			
		Number.	Term of office.	Method of election.	Salary.	Number.	Term of office.	Method of election.	Salary.	Number.	Term of office.	Method of election.	Salary.
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1912.												
57	Reading, Pa.					16	4	By wards.	(1)	16	2	By wards.	(1)
58	Camden, N. J.	26	2	By wards.	$500								
59	Springfield, Mass.					8	2	By wards.	(1)	18	2	By wards.	(1)
60	Tacoma, Wash.												
61	Lynn, Mass.												
62	Des Moines, Iowa												
63	Lawrence, Mass.	4	2	At large.	2,500								
64	Wilmington, Del.	12	2	By wards.	240								
65	Kansas City, Kans.												
66	Yonkers, N. Y.	11	2	10 by wards, 1 at large.	[6] 500								
67	Youngstown, Ohio.	12	2	9 by wards, 3 at large.	150								
68	Houston, Tex.												
69	Fort Worth, Tex.												
70	Duluth, Minn.	16	2	By wards.	300								
71	Norfolk, Va.					15	4	By wards.	(1)	25	4	By wards.	(1)
72	Oklahoma City, Okla.												
73	Schenectady, N. Y.	14	2	By wards.	[6] 500								
74	Somerville, Mass.	21	1	14 by wards, 7 at large.	(1)								
75	St. Joseph, Mo.	5	4	At large.	[9] 10								
76	Utica, N. Y.	16	2	By wards.	[6] 500								
77	Elizabeth, N. J.	24	2	By wards.	1								
78	Waterbury, Conn.	15	2	By wards.	([10])								
79	Troy, N. Y.	18	2	By wards.	[6] 500								
80	Akron, Ohio.	12	2	8 by wards, 4 at large.	[11] 150								
81	Manchester, N. H.					10	2	By wards.	[9] $3	30	2	By wards.	(1)
82	Hoboken, N. J.	10	2	By wards.	400								
83	Wilkes-Barre, Pa.					16	4	By wards.	(1)	16	2	By wards.	(1)
84	Erie, Pa.					6	2	By wards.	(1)	12	2	By wards.	(1)
85	Evansville, Ind.	10	4	7 by wards, 3 at large.	200								
86	Peoria, Ill.	16	2	By wards.	[9] 3								
87	Fort Wayne, Ind.	15	4	10 by wards, 5 at large.	200								
88	Harrisburg, Pa.					13	4	By wards.	(1)	26	2	By wards.	(1)
89	Savannah, Ga.	12	2	At large.	[9] 10								
90	East St. Louis, Ill.	16	2	By wards.	[9] 3								
91	Jacksonville, Fla.	18	2	By wards.	[9] 10								
92	South Bend, Ind.	10	4	7 by wards, 3 at large.	200								
93	Terre Haute, Ind.	10	4	7 by wards, 3 at large.	200								
94	Passaic, N. J.												
95	Johnstown, Pa.					21	4	By wards.	(1)	21	2	By wards.	(1)
96	Bayonne, N. J.	11	2	10 by wards, 1 at large.	500								
97	Brockton, Mass.					7	3	By wards.	(1)	21	3	By wards.	(1)
98	Portland, Me.					9	1	By wards.	(1)	27	1	By wards.	(1)
99	Holyoke, Mass.	21	([12])	14 by wards, 7 at large.	(1)								
100	Charleston, S. C.	24	4	By wards.	(1)								
101	Wichita, Kans.												
102	Allentown, Pa.					14	4	By wards.	(1)	28	2	By wards.	(1)
103	Springfield, Ill.												
104	Covington, Ky.					5	2	At large.	[9] 3	12	2	At large.	[9] $3
105	Altoona, Pa.					12	4	By wards.	(1)	24	2	By wards.	(1)
106	Pawtucket, R. I.					6	2	By wards.	300	18	2	By wards.	200
107	Canton, Ohio.	10	2	7 by wards, 3 at large.	150								
108	Mobile, Ala.												
109	Sacramento, Cal.												
110	Saginaw, Mich.	20	2	By wards.	[9] 5								
111	Sioux City, Iowa.												
112	Binghamton, N. Y.	14	2	By wards.	300								
113	Atlantic City, N. J.												
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912.												
114	Rockford, Ill.	15	2	By wards.	[9] $3								
115	Little Rock, Ark.	16	2	By wards.	300								
116	Augusta, Ga.	18	3	By wards.	150								
117	Springfield, Ohio.	10	2	7 by wards, 3 at large.	150								
118	Lancaster, Pa.					9	4	By wards.	(1)	27	2	By wards.	(1)
119	Pueblo, Colo.												
120	New Britain, Conn.					6	2	By wards.	(1)	24	2	By wards.	(1)
121	Chattanooga, Tenn.												
122	York, Pa.					13	4	By wards.	(1)	26	2	By wards.	(1)
123	Malden, Mass.					7	1	By wards.	(1)	21	1	By wards.	(1)
124	Berkeley, Cal.												
125	Bay City, Mich.	18	2	By wards.	[9] 2								
126	Haverhill, Mass.												
127	Topeka, Kans.												
128	Salem, Mass.					7	1	At large.	(1)	24	1	By wards.	(1)

[1] None.
[2] No specified term.
[3] Commissioner of finance acts as treasurer.
[4] Chairman's salary, $1,400.
[5] Plus commission.
[6] President's salary, $1,000.
[7] Commission of nine-sixteenths of 1 per cent.
[8] Chairman's salary, $1,800.
[9] Per meeting.
[10] President's salary, $500; aldermen's, none.
[11] President's salary, $250.
[12] Assessors' salaries, $1,200 every third year.
[13] Seven, elected at large, for 1 year; fourteen, elected by wards, for 2 years.

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METHOD OF ELECTION (BY WARDS OR AT LARGE), AND ANNUAL SALARIES: 1912—Continued.

of this table, see page 64. Appointed officials are indicated by "a" in the column headed "Term of office;" all others are elected.]

COMMISSIONERS.			MAYOR.		CITY CLERK.		COMPTROLLER.		AUDITOR.		TREASURER OR CHAMBERLAIN.		COLLECTOR OF REVENUE.		ASSESSORS.			CITY ATTORNEY OR SOLICITOR.		City number.
Number.	Term of office.	Salary.	Term of office.	Salary.	Term of office.	Salary.	Term of office.	Salary.	Term of office.	Salary.	Term of office.	Salary.	Term of office.	Salary.	Number.	Term of office.	Salary.	Term of office.	Salary.	
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1912.																				
.....	.....	.....	4	$3,000	4	$1,200	4	$1,500	.....	.....	4	$1,500	.....	.....	.....	.....	.....	a 4	$1,500	57
.....	.....	.....	3	4,000	a 3	3,000	a 3	3,000	.....	.....	3	2,500	3	$2,500	a 5	5	$1,500	a 3	4,500	58
.....	.....	.....	2	4,000	3	2,800	.....	.....	a 3	$2,500	2	3,000	a 1	2,700	a 3	3	2,400	a 1	2,400	59
5	4	$3,600	4	4,000	a (1)	1,800	4	2,400	.....	.....	.....	(.)	.....	.....	.....	.....	.....	a (1)	4,800	60
5	2	3,000	2	3,500	a (1)	2,250	.....	.....	a (1)	2,000	a (1)	2,500	a (1)	1,975	a 3	(1)	1,900	a (1)	3,000	61
5	2	3,000	2	3,500	a (1)	1,700	.....	.....	a (1)	2,200	a (1)	2,000	.....	.....	.....	.....	.....	a (1)	4,000	62
.....	.....	.....	2	3,500	(1)	2,000	.....	.....	a (1)	1,500	a (1)	2,000	.....	.....	a 3	(1)	[4] 1,200	a (1)	1,300	63
.....	.....	.....	2	2,000	a 2	1,500	.....	.....	a 2	1,500	2	1,200	.....	.....	2	2	[5] 1,125	a 2	2,500	64
5	2	3,000	2	4,000	a 2	1,500	.....	.....	a 2	1,500	a 2	1,200	.....	.....	.....	.....	.....	a 2	3,000	65
.....	.....	.....	2	3,500	(1)	3,000	2	3,000	.....	.....	2	2,500	.....	.....	4	4	2,400	a 2	4,500	66
.....	.....	.....	2	4,500	a 2	1,500	.....	.....	2	2,400	2	2,400	.....	.....	.....	.....	.....	2	2,000	67
5	2	2,400	2	4,000	a 2	2,100	a 2	3,000	.....	.....	a 2	600	.....	.....	1	2	3,600	2	5,200	68
6	2	3,000	2	3,600	.....	.....	.....	.....	a 2	3,000	a 2	300	.....	.....	1	2	2,500	a 2	2,500	69
5	4	4,000	4	4,000	a 2	2,000	.....	.....	a 2	2,000	a 2	2,000	.....	.....	a 1	2	4,200	a 2	4,000	70
.....	.....	.....	4	2,500	a 4	3,600	a 2	2,700	.....	.....	a 4	1,600	4	(7)	1	4	100	a 4	3,000	71
5	4	3,600	4	4,000	a 2	2,400	.....	.....	a 2	2,400	a 2	1,800	.....	.....	.....	.....	.....	a 2	2,400	72
.....	.....	.....	2	3,500	2	2,000	2	3,000	.....	.....	2	2,500	.....	.....	4	4	1,800	a 2	3,500	73
.....	.....	.....	1	2,500	a 3	2,700	.....	.....	a 3	800	a 1	3,000	.....	.....	a 5	3	[8] 800	a 1	2,100	74
.....	.....	.....	2	3,600	a 2	1,800	a 2	2,400	2	2,400	2	2,400	.....	.....	a 1	2	2,100	a 2	3,600	75
.....	.....	.....	2	3,500	a 2	2,200	2	3,000	.....	.....	2	2,500	.....	.....	4	2	2,000	a 2	3,500	76
.....	.....	.....	2	2,000	a 3	2,500	a 3	4,000	.....	.....	a 3	2,500	.....	.....	.....	.....	.....	a (2)	2,000	77
.....	.....	.....	2	3,000	2	2,000	2	2,000	.....	.....	2	750	2	2,000	a 3	3	2,000	a 2	3,000	78
.....	.....	.....	2	4,000	a 2	1,200	2	3,500	.....	.....	2	3,000	.....	.....	4	4	1,800	a 2	4,000	79
.....	.....	.....	2	3,000	a 2	1,200	.....	.....	2	2,000	2	1,500	.....	.....	.....	.....	.....	2	2,400	80
.....	.....	.....	2	3,000	a 2	2,000	.....	.....	a 2	2,000	a 2	2,000	a 2	2,000	a 3	6	1,500	a 2	1,200	81
.....	.....	.....	2	2,000	a 3	3,500	a 3	3,500	.....	.....	5	4,000	3	4,000	.....	.....	.....	a 5	3,500	82
.....	.....	.....	4	3,000	3	2,500	a 3	1,800	.....	.....	3	2,000	4	2,000	3	3	1,500	a 3	2,000	83
.....	.....	.....	4	2,500	a 3	2,000	4	2,000	.....	.....	4	3,000	.....	.....	3	4	[12] 800	a 3	2,000	84
.....	.....	.....	4	4,000	a 4	2,000	a 4	2,500	.....	.....	a 4	3,000	.....	.....	.....	.....	.....	a 4	2,000	85
.....	.....	.....	2	3,500	2	2,000	a 2	2,000	.....	.....	2	1,500	.....	.....	.....	.....	.....	2	2,000	86
.....	.....	.....	4	3,000	4	2,000	a 4	3,000	.....	.....	4	2,000	.....	.....	.....	.....	.....	a 4	2,500	87
.....	.....	.....	4	3,000	a 4	1,800	4	2,000	.....	.....	4	[9] 1,500	.....	.....	.....	.....	.....	a 4	3,500	88
.....	.....	.....	2	3,600	a 2	2,400	.....	.....	.....	.....	a 2	2,500	.....	.....	1	2	2,300	a 2	2,400	89
.....	.....	.....	2	5,000	2	1,800	a 2	1,800	.....	.....	2	3,000	.....	.....	.....	.....	.....	2	2,000	90
.....	.....	.....	2	3,000	.....	.....	.....	.....	a 2	1,800	2	3,000	.....	.....	2	2	3,000	a 2	5,000	91
.....	.....	.....	4	3,000	4	2,000	a 4	2,500	a 4	500	a 4	2,000	.....	.....	.....	.....	.....	a 4	2,000	92
.....	.....	.....	4	3,000	.....	.....	a 4	2,000	.....	.....	2	3,000	.....	.....	.....	.....	.....	a 4	2,000	93
.....	.....	.....	2	2,500	a 2	2,100	a 2	1,800	.....	.....	a 2	1,500	a 2	1,500	3	2	1,250	a 2	1,500	94
.....	.....	.....	4	2,500	a 4	1,225	4	1,200	.....	.....	4	1,500	.....	.....	3	4	600	4	1,500	95
.....	.....	.....	1	2,500	a 3	2,400	a 3	2,500	.....	.....	a 3	2,000	.....	.....	a 1	1	1,800	a 3	2,000	96
.....	.....	.....	1	2,000	a 3	2,500	.....	.....	a 3	1,000	a 3	2,500	a 3	1,500	a 3	3	1,500	a 1	1,200	97
.....	.....	.....	1	2,000	a 1	2,000	.....	.....	a 1	1,600	a 1	3,000	.....	.....	a 3	3	1,200	a 1	1,200	98
.....	.....	.....	1	2,000	.....	.....	.....	.....	a 3	2,500	3	(14)	.....	.....	a 3	3	[15] 1,400	a 1	1,200	99
.....	.....	.....	4	3,500	4	2,350	.....	.....	.....	.....	a 4	2,800	.....	.....	a 1	4	2,700	a 4	2,400	100
5	2	1,800	2	2,500	a 2	1,500	.....	.....	a 2	1,200	a 2	1,200	.....	.....	.....	.....	.....	a 2	2,000	101
.....	.....	.....	4	2,000	3	800	4	1,800	.....	.....	4	2,000	.....	.....	3	3	7,000	a 3	1,200	102
5	4	3,500	4	4,000	.....	.....	a 4	1,800	.....	.....	a 4	1,500	.....	.....	.....	.....	.....	a 4	1,500	103
.....	.....	.....	4	3,000	4	2,800	.....	.....	a 2	1,800	4	2,700	.....	.....	1	4	2,400	a 2	2,700	104
.....	.....	.....	4	2,500	(16)	1,200	4	1,500	.....	.....	4	300	.....	.....	.....	.....	.....	a 3	1,500	105
.....	.....	.....	2	1,500	1	(17)	.....	.....	a 1	1,500	a 1	2,000	.....	.....	a 3	3	1,000	a 1	2,000	106
.....	.....	.....	2	3,000	(16)	1,000	.....	.....	2	1,800	2	1,450	.....	.....	.....	.....	.....	2	2,000	107
3	3	3,000	3	5,000	a 3	2,100	.....	.....	a 3	2,100	.....	(18)	a 3	2,500	.....	.....	.....	a 3	3,600	108
5	5	3,600	5	3,600	a 2	2,400	.....	.....	a (1)	2,700	a (1)	240	a (1)	2,100	a 1	(1)	2,700	a (1)	3,900	109
.....	.....	.....	2	1,000	a 2	1,500	a 2	2,100	.....	.....	2	2,800	.....	.....	a 1	2	2,000	a 2	1,800	110
5	2	2,500	2	3,000	a 2	1,500	.....	.....	a (1)	1,500	a 2	1,500	.....	.....	a 1	2	(19)	a 2	2,000	111
.....	.....	.....	2	1,500	2	1,500	a 2	1,600	.....	.....	2	1,600	.....	.....	3	4	1,200	2	2,000	112
5	4	3,000	4	4,000	a 4	2,400	a 4	1,500	.....	.....	.....	.....	a 3	1,800	a 3	3	1,800	a 3	6,000	113
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912.																				
.....	.....	.....	2	$2,000	2	$1,850	.....	.....	a 1	$400	2	(1)	.....	.....	.....	.....	.....	2	$1,000	114
.....	.....	.....	2	4,000	.....	(20)	.....	.....	2	2,100	2	$420	a 2	$1,800	.....	.....	.....	2	2,100	115
.....	.....	.....	3	3,000	.....	(20)	.....	.....	a 3	2,200	a 3	2,700	.....	.....	1	3	$2,400	a 3	2,000	116
.....	.....	.....	2	2,400	a 2	1,500	.....	.....	2	2,000	2	1,800	.....	.....	.....	.....	.....	2	2,000	117
.....	.....	.....	4	3,000	a 2	1,100	a 2	$1,800	.....	.....	a 1	1,100	.....	.....	.....	.....	.....	a 2	900	118
5	4	$2,000	4	2,100	a 4	1,500	a 4	2,100	.....	.....	.....	.....	.....	.....	.....	.....	.....	a 4	3,000	119
.....	.....	.....	2	1,200	2	1,800	2	1,000	.....	.....	2	600	.....	.....	a 4	4	[22] 750	a 2	2,400	120
5	4	2,250	4	3,000	.....	.....	.....	.....	4	2,000	4	2,000	.....	.....	.....	.....	.....	4	3,000	121
.....	.....	.....	4	2,000	a 3	900	4	500	.....	.....	4	50	4	2,888	.....	.....	.....	a 3	1,800	122
.....	.....	.....	1	1,200	a 3	2,000	.....	.....	a 3	2,000	a 1	2,850	.....	.....	a 3	3	[22] 500	a 1	1,500	123
5	4	1,800	2	2,400	a (1)	1,800	.....	.....	2	1,800	a (1)	2,100	.....	.....	a 1	(1)	2,100	a (1)	2,400	124
.....	.....	.....	2	1,000	.....	.....	2	3,000	.....	.....	2	3,500	.....	.....	a 3	2	(21)	a 2	1,500	125
5	2	1,800	2	2,500	a 3	2,000	.....	.....	a 3	1,600	a 1	2,000	.....	.....	a 3	3	[24] 1,000	a 1	1,000	126
5	2	1,800	2	2,500	a 2	1,500	.....	.....	a 2	1,350	a 2	1,200	.....	.....	.....	.....	.....	a 2	1,800	127
.....	.....	.....	1	1,500	a 3	1,900	.....	.....	a 1	1,800	a 1	1,400	.....	.....	a 3	3	1,200	a 1	[25] 250	128

[10] Treasurer receives $4,000, out of which he pays salaries of 2 clerks.
[11] Chairman's salary, $1,500.
[12] Not reported.
[13] City clerk receives $3,700, out of which he pays salary of deputy.
[14] Auditor acts as treasurer.
[15] Assessor receives $7,000, out of which he pays salaries of assistants.
[16] Auditor acts as city clerk.
[17] Chairman's salary, $850.
[18] Chairman's salary, $600.
[19] One each at $1,500, $1,000, and $800.
[20] Chairman's salary, $1,200.
[21] Plus fees.

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TABLE 2.—SPECIFIED CITY OFFICIALS, NUMBER, TERMS OF OFFICE (IN YEARS),

[For a list of the cities alphabetically arranged by states, with the number assigned to each, see page 20. For a text discussion

City number.	CITY.	ALDERMEN AND COUNCILMEN.											
		Members of single chamber.				Members of upper house.				Members of lower house.			
		Number.	Term of office.	Method of election.	Salary.	Number.	Term of office.	Method of election.	Salary.	Number.	Term of office.	Method of election.	Salary.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912—Continued.												
129	Lincoln, Nebr.					7	4	At large	$300	7	2	By wards	$300
130	Davenport, Iowa	8	2	By wards	$300								
131	El Paso, Tex.												
132	San Diego, Cal.												
133	Tampa, Fla.	10	4	By wards	(1)								
134	McKeesport, Pa.					11	4	By wards	(5)	22	2	By wards	(5)
135	Flint, Mich.	12	2	By wards	100								
136	Kalamazoo, Mich.	10	2	By wards	300								
137	Racine, Wis.	15	2	By wards	200								
138	Superior, Wis.												
139	Wheeling, W. Va.					16	4	By wards	(5)	28	2	By wards	(5)
140	Macon, Ga.	12	2	By wards	300								
141	Newton, Mass.	21	2	7 by wards, 14 at large	(6)								
142	Butte, Mont.	16	2	By wards	300								
143	Woonsocket, R. I.					5	2	By wards	300	15	2	By wards	200
144	Montgomery, Ala.												
145	Chester, Pa.					11	4	By wards	(5)	22	2	By wards	(5)
146	Fitchburg, Mass.					6	1	By wards	(5)	18	1	By wards	(5)
147	Dubuque, Iowa	7	2	5 by wards, 2 at large	300								
148	Galveston, Tex.												
149	West Hoboken, N. J.	6	2	By wards	400								
150	New Castle, Pa.					8	4	By wards	(5)	16	2	By wards	(5)
151	Roanoke, Va.					14	4	By wards	(5)	22	4	By wards	(5)
152	Elmira, N. Y.	12	2	By wards	200								
153	Huntington, W. Va.												
154	East Orange, N. J.	10	2	By wards	500								
155	Knoxville, Tenn.												
156	Hamilton, Ohio	9	2	6 by wards, 3 at large	150								
157	Lexington, Ky.					8	2	At large	[10] 3	12	2	By wards	[10] 3
158	Springfield, Mo.	16	2	By wards	200								
159	Quincy, Ill.	14	2	By wards	[10] 3								
160	Charlotte, N. C.	21	2	By wards	(6)								
161	Joliet, Ill.	14	2	By wards	[10] 3								
162	Pasadena, Cal.	7	2	6 by wards, 1 at large	300								
163	Auburn, N. Y.	11	2	10 by wards, 1 at large	300								
164	Everett, Mass.					7	2	At large	(5)	18	1	By wards	(5)
165	Decatur, Ill.												
166	Portsmouth, Va.					12	4	By wards	(5)	22	4	By wards	(5)
167	Perth Amboy, N. J.	7	2	6 by wards, 1 at large	300								
168	Taunton, Mass.	9	2	At large	500								
169	Quincy, Mass.	23	1	18 by wards, 5 at large	(6)								
170	Lansing, Mich.	12	2	By wards	400								
171	Pittsfield, Mass.					7	1	By wards	(5)	14	2	By wards	(5)
172	Cedar Rapids, Iowa												
173	Oshkosh, Wis.												
174	San Jose, Cal.	5	4	4 by wards, 1 at large	300								
175	Amsterdam, N. Y.	8	2	By wards	300								
176	Jamestown, N. Y.	12	2	By wards	180								
177	Mount Vernon, N. Y.	10	2	By wards	500								
178	Niagara Falls, N. Y.	14	2	13 by wards, 1 at large	[24] 500								
179	Jackson, Mich.	16	2	By wards	75								
180	Williamsport, Pa.					13	4	By wards	(5)	26	2	By wards	(5)
181	Joplin, Mo.	18	2	By wards	[15] 2								
182	Lima, Ohio	10	2	6 by wards, 4 at large	[25] 150								
183	Muskogee, Okla.												
184	Chelsea, Mass.	9	(26)	5 by wards, 4 at large	500								
185	New Rochelle, N. Y.	8	2	By wards	600								
186	Aurora, Ill.	14	2	By wards	[10] 3								
187	Lorain, Ohio	10	2	6 by wards, 4 at large	[29] 150								
188	Austin, Tex.												
189	Newport, Ky.												
190	Orange, N. J.	15	3	By wards	[15] 2								
191	La Crosse, Wis.	21	4	By wards	200								
192	Lynchburg, Va.					9	4	By wards	(5)	15	4	By wards	(5)
193	Shreveport, La.												
194	Colorado Springs, Colo.												
195	Council Bluffs, Iowa	8	2	6 by wards, 2 at large	250								

[1] City clerk acts as auditor.
[2] No specified term.
[3] Auditor acts as assessor.
[4] Not reported.
[5] Plus fees.
[6] None.
[7] Commission of 1 per cent of taxes collected.
[8] City clerk acts as assessor.
[9] Comptroller acts as city clerk.
[10] Treasurer receives $12,000, out of which he pays salaries of all employees of his office.
[11] Chairman's salary, $3,000.
[12] Plus commission. Treasurer pays salaries of all employees of his office.
[13] Two for 2 years, one for 3 years.
[14] Chairman's salary, $1,200.
[15] Per day.

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METHOD OF ELECTION (BY WARDS OR AT LARGE), AND ANNUAL SALARIES: 1912—Continued.

of this table, see page 64. Appointed officials are indicated by "a" in the column headed "Term of office;" all others are elected.]

COMMISSIONERS.			MAYOR.		CITY CLERK.		COMPTROLLER.		AUDITOR.		TREASURER OR CHAMBERLAIN.		COLLECTOR OF REVENUE.		ASSESSORS.			CITY ATTORNEY OR SOLICITOR.		City number.
Number.	Term of office.	Salary.	Term of office.	Salary.	Term of office.	Salary.	Term of office.	Salary.	Term of office.	Salary.	Term of office.	Salary.	Term of office.	Salary.	Number.	Term of office.	Salary.	Term of office.	Salary.	
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912—Continued.																				
.....	.....	.....	2	$1,000	2	$1,500	.....	.....	.....	(1)	2	$1,800	.....	.....	a 1	2	$1,200	2	$1,800	129
.....	.....	.....	2	1,500	2	1,800	.....	.....	.....	.....	2	2,500	.....	.....	1	2	1,500	a (2)	2,400	130
5	2	$1,800	2	3,000	a (2)	2,100	.....	.....	a (2)	$1,800	2	1,500	.....	.....	.....	.....	.....	a (2)	3,000	131
5	4	2,000	2	2,000	a 2	2,000	.....	.....	a 4	1,800	2	2,000	.....	.....	.....	.....	(3)	a 2	3,000	132
.....	.....	.....	4	3,000	.....	.....	.....	.....	a 4	3,600	2	1,800	.....	.....	1	2	2,000	a 4	4 1,800	133
.....	.....	.....	4	2,000	a 2	1,500	4	$1,800	.....	.....	4	100	.....	.....	3	(4)	1,200	a 3	3,600	134
.....	.....	.....	1	100	1	2,000	.....	.....	.....	.....	1	(7)	.....	.....	.....	.....	(5)	a 1	1,200	135
.....	.....	.....	1	500	a 1	1,500	.....	.....	a 1	1,500	1	1,200	.....	.....	a 1	2	1,800	a 1	2,000	136
.....	.....	.....	2	800	.....	(6)	2	2,000	.....	.....	2	2,500	.....	.....	2	2	1,200	2	1,500	137
3	6	4,500	6	5,000	a 1	8 600	a 1	1,400	.....	.....	a 1	1,600	.....	.....	a 1	1	1,800	a 1	2,000	138
.....	.....	.....	4	3,000	.....	.....	.....	.....	4	2,500	4	(10)	.....	.....	.....	.....	.....	a 2	1,500	139
.....	.....	.....	2	3,000	a 2	2,400	.....	.....	.....	.....	a 2	2,100	.....	.....	a 2	(4)	500	a 2	2,400	140
.....	.....	.....	2	2,500	a 3	1,900	a 3	3,000	.....	.....	a 1	3,250	.....	.....	a 3	3	11 2,000	a (5)	3,500	141
.....	.....	.....	2	2,000	a 1	1,800	.....	.....	a 1	2,400	2	3,000	.....	.....	.....	.....	.....	a 1	3,000	142
.....	.....	.....	2	1,800	(4)	2,000	.....	.....	a 2	2,000	a 2	2,250	.....	.....	a 3	3	1,000	a 2	1,500	143
5	4	3,000	4	4,500	a 4	2,400	.....	.....	a 4	1,600	a 4	2,400	.....	.....	.....	.....	.....	a 4	1,500	144
.....	.....	.....	4	1,500	a 2	700	4	1,000	.....	.....	4	12 1,000	.....	.....	3	(4)	400	a 3	2,500	145
.....	.....	.....	1	2,000	a 3	1,500	.....	.....	a 3	1,400	a 1	2,000	.....	.....	a 3	3	1,000	a 1	1,000	146
.....	.....	.....	2	1,400	2	1,400	.....	.....	2	1,400	2	1,600	.....	.....	1	2	1,500	2	1,800	147
5	2	1,200	2	2,000	.....	.....	.....	.....	a 2	1,500	.....	.....	.....	.....	.....	.....	.....	a 2	1,200	148
.....	.....	.....	2	400	3	2,000	.....	.....	.....	.....	a 2	1,200	3	$2,000	a 3	13 2	14 900	a 2	900	149
.....	.....	.....	4	2,000	a 1	1,500	4	2,000	.....	.....	4	500	.....	.....	3	4	15 3	a 4	2,000	150
.....	.....	.....	4	1,800	.....	(16)	.....	.....	a 2	1,800	4	1,680	.....	.....	.....	.....	.....	a 2	3,000	151
.....	.....	.....	2	1,500	a 2	1,500	.....	.....	.....	.....	a 3	2,000	.....	.....	a 3	3	17 600	a 2	1,500	152
4	3	1,800	3	2,100	a 3	1,200	.....	.....	a 3	1,200	a 3	1,680	.....	.....	.....	.....	.....	a 3	1,800	153
.....	.....	.....	2	2,500	a 2	2,800	.....	.....	a 2	2,800	a 2	3,400	.....	.....	a 5	3	1,300	a 2	3,000	154
5	4	3,000	4	3,500	a 4	1,800	.....	.....	a 4	3,300	a 4	1,800	.....	.....	.....	.....	.....	a 4	1,800	155
.....	.....	.....	2	3,000	a 2	1,000	.....	.....	2	2,000	2	1,000	.....	.....	.....	.....	.....	2	2,000	156
.....	.....	.....	4	3,000	4	2,000	.....	.....	a 2	2,000	4	1,800	.....	.....	1	4	2,000	a 2	2,400	157
.....	.....	.....	2	1,800	a 2	8 1,020	.....	.....	.....	.....	2	1,000	2	(19)	1	2	1,100	2	8 1,000	158
.....	.....	.....	2	2,000	2	1,500	a 2	1,200	.....	.....	2	(19)	.....	.....	.....	.....	.....	2	1,000	159
.....	.....	.....	2	2,000	.....	.....	.....	.....	.....	.....	2	1,650	2	1,500	.....	.....	.....	2	1,300	160
.....	.....	.....	2	2,400	2	1,500	.....	.....	.....	.....	2	(19)	.....	.....	.....	.....	.....	2	1,200	161
.....	.....	.....	2	1,500	2	1,500	.....	.....	a (2)	1,800	a (2)	1,200	.....	.....	.....	.....	(3)	a (2)	2,500	162
.....	.....	.....	2	1,000	4	1,800	a 2	1,500	.....	.....	4	1,800	4	2,000	3	3	1,000	a 2	1,750	163
.....	.....	.....	1	1,200	a 3	1,300	.....	.....	a 3	1,700	a 1	1,700	.....	.....	a 3	1	20 850	a 1	1,200	164
5	4	3,000	4	3,500	a 4	1,500	a 4	1,500	.....	.....	a 4	21 25	a 4	1,500	.....	.....	.....	a 4	2,100	165
.....	.....	.....	4	1,200	a 4	1,620	.....	.....	4	1,200	4	600	4	2,500	1	4	600	4	1,800	166
.....	.....	.....	2	1,725	a 2	780	a 2	900	.....	.....	a 2	900	a 2	2,500	a 3	2	500	a 2	900	147
.....	.....	.....	2	1,200	a 3	2,000	.....	.....	a 1	1,500	a 3	2,200	.....	.....	3	3	14 450	a 1	1,000	168
.....	.....	.....	1	2,500	a 1	1,400	.....	.....	a 1	1,600	a 1	1,600	a 1	1,400	a 3	3	17 700	a 1	1,400	169
.....	.....	.....	2	2,000	2	1,800	.....	.....	a 1	900	2	(23)	.....	.....	3	3	1,200	a 1	1,700	170
.....	.....	.....	1	1,000	a 3	1,300	.....	.....	a 3	1,300	a 1	1,500	a 1	1,300	a 3	3	1,500	a 1	1,000	171
5	2	1,800	2	2,500	a (2)	1,500	.....	.....	a (2)	1,500	a (2)	1,500	.....	.....	1	2	2,000	a (2)	2,500	172
3	6	3,500	6	4,000	a 1	1,500	a 1	1,300	.....	.....	a 1	1,400	.....	.....	a 1	1	1,200	a 1	1,500	173
.....	.....	.....	2	2,000	2	1,500	.....	.....	.....	.....	2	1,500	.....	.....	.....	.....	.....	a 2	1,500	174
.....	.....	.....	2	2,000	a 2	1,500	.....	.....	.....	.....	2	1,500	.....	.....	3	3	22 400	a 2	1,800	175
.....	.....	.....	2	1,000	2	1,500	.....	.....	a 2	1,800	a 2	1,600	.....	.....	3	3	20 720	a 2	1,200	176
.....	.....	.....	2	3,500	.....	.....	2	3,000	.....	.....	2	1,500	.....	.....	3	3	1,800	a 2	5,000	177
.....	.....	.....	2	2,500	a 1	2,000	.....	.....	.....	.....	2	2,500	.....	.....	3	3	500	a 1	2,500	178
.....	.....	.....	2	1,000	2	1,600	.....	.....	.....	.....	2	3,500	.....	.....	.....	.....	.....	2	1,000	179
.....	.....	.....	4	900	a 4	1,000	4	1,200	.....	.....	4	1,000	2	25 1,000	2	2	1,000	a 4	1,350	180
.....	.....	.....	2	1,800	2	1,500	.....	.....	.....	.....	2	600	2	(19)	1	2	(19)	a (4)	1,200	181
.....	.....	.....	2	2,000	(4)	900	.....	.....	2	1,500	2	900	.....	.....	.....	.....	.....	2	1,800	182
5	4	2,500	2	3,000	.....	.....	.....	.....	a (2)	1,620	a (2)	1,200	.....	.....	.....	.....	.....	a (2)	(27)	183
.....	.....	.....	1	1,500	a 3	2,000	.....	.....	a 3	1,200	a 1	2,600	.....	.....	a 3	3	14 800	a 1	1,500	184
.....	.....	.....	2	3,000	a 2	2,500	2	2,500	.....	.....	2	2,000	2	2,500	a 1	3	2,500	a 2	3,000	185
.....	.....	.....	2	1,000	2	1,800	.....	.....	.....	.....	2	300	.....	.....	.....	.....	.....	2	825	186
.....	.....	.....	2	2,500	.....	.....	.....	.....	2	1,500	2	1,200	.....	.....	.....	.....	.....	2	1,500	187
5	2	2,000	2	2,500	a 1	1,800	.....	.....	.....	.....	2	(21)	.....	.....	a 1	2	1,800	a 2	1,800	188
4	2	3,000	4	3,500	a (2)	1,200	.....	.....	.....	.....	a (2)	1,200	.....	.....	a 1	(3)	1,200	a (2)	1,800	189
.....	.....	.....	3	1,800	.....	.....	.....	.....	a 3	1,500	a 3	(13)	.....	.....	a 3	3	800	a 3	1,800	190
.....	.....	.....	2	1,000	2	2,050	2	1,800	.....	.....	2	2,700	.....	.....	.....	.....	.....	a 2	1,500	191
.....	.....	.....	4	2,000	a 4	2,100	.....	.....	a 4	1,500	4	1,800	.....	.....	1	4	(19)	a 4	1,500	192
5	2	2,000	2	3,000	a (2)	1,500	.....	.....	.....	.....	a (2)	1,800	.....	.....	.....	.....	.....	a (2)	1,800	193
5	4	2,000	4	3,600	a 2	1,800	.....	.....	a (2)	1,800	a (2)	1,800	.....	.....	.....	.....	.....	a 4	2,400	194
.....	.....	.....	2	1,800	a (2)	1,200	.....	.....	2	1,200	2	1,200	.....	.....	.....	.....	.....	2	1,500	195

16 Auditor acts as city clerk.
17 Chairman's salary, $1,500.
18 Per meeting.
19 Commission.
20 Chairman's salary, $1,000.
21 Bank official acts as treasurer.
22 Commission of three-fourths of 1 per cent.
23 Chairman's salary, $600.
24 President's salary, $700.
25 Plus commission.
26 President's salary, $300.
27 Solicitor receives $3,600, out of which he pays salary of assistant.
28 Two at large for 2 years, others for 1 year.
29 President's salary, $200.

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TABLE 3.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES: 1912.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 66.]

City number.	CITY.	Cash balances at beginning of year.	RECEIPTS. Total.	RECEIPTS. Revenue. (Table 4.)	RECEIPTS. Nonrevenue. (Table 19.)	Aggregate of receipts and cash balances at beginning of year.[1]	PAYMENTS. Total.	PAYMENTS. Governmental cost. (Table 4.)	PAYMENTS. Nongovernmental cost. (Table 19.)	Cash balances at close of year.
	Grand total	$265,806,848	$1,852,009,848	$849,037,104	$1,002,972,744	$2,117,816,696	$1,848,521,897	$959,233,261	$889,288,636	$269,294,799
	Group I	128,827,120	1,059,006,706	439,721,268	619,285,438	1,187,833,826	1,057,411,521	481,773,521	575,638,000	130,422,305
	Group II	47,554,285	238,754,218	107,083,242	131,670,976	286,308,503	235,764,247	128,615,898	107,148,349	50,544,256
	Group III	46,124,796	281,087,373	152,703,407	128,383,966	327,212,169	282,659,740	180,426,136	102,233,604	44,552,429
	Group IV	25,283,240	158,517,864	86,453,683	72,064,181	183,801,104	161,191,166	97,643,327	63,547,839	22,609,938
	Group V	18,017,407	114,643,687	63,075,504	51,568,183	132,661,094	111,495,223	70,774,379	40,720,844	21,165,871
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1912.									
1	New York, N. Y.	$27,689,346	$625,431,740	$205,480,025	$419,951,715	$653,121,086	$623,197,307	$243,206,430	$379,988,877	$29,923,779
2	Chicago, Ill.	24,533,350	166,089,222	74,787,553	91,301,669	190,622,572	167,018,122	67,801,957	99,216,165	23,604,450
3	Philadelphia, Pa.	21,913,553	63,741,197	40,705,472	23,035,725	85,654,750	65,932,843	43,311,948	22,620,895	19,721,907
4	St. Louis, Mo.	12,230,290	28,596,815	21,335,928	7,260,887	40,827,105	30,523,618	21,580,181	8,943,437	10,303,487
5	Boston, Mass.	12,617,201	57,259,087	34,025,937	23,233,150	69,876,288	58,211,809	32,553,175	25,658,634	11,664,479
6	Cleveland, Ohio	15,272,464	43,179,022	15,153,495	28,025,527	58,451,486	39,148,866	18,554,874	20,593,992	19,302,620
7	Baltimore, Md.	1,875,360	22,167,750	14,182,340	7,985,410	24,043,110	21,622,011	18,090,899	3,531,112	2,421,099
8	Pittsburgh, Pa.	10,386,818	33,776,356	21,338,989	12,437,367	44,163,174	32,149,460	22,836,171	9,313,289	12,013,714
9	Detroit, Mich.	2,308,738	18,765,517	12,711,529	6,053,988	21,074,255	19,607,485	13,835,886	5,771,599	1,466,770
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1912.									
10	Buffalo, N. Y.	$2,325,989	$32,692,687	$12,409,698	$20,282,989	$35,018,676	$31,934,779	$13,855,680	$18,049,099	$3,083,897
11	San Francisco, Cal.	7,966,337	20,781,580	13,691,292	7,090,288	28,747,917	21,976,118	18,788,982	3,187,136	6,771,799
12	Milwaukee, Wis.	1,540,698	16,881,587	10,107,150	6,774,437	18,422,285	16,896,314	10,373,414	6,522,900	1,525,971
13	Cincinnati, Ohio	10,612,315	30,959,060	13,159,516	17,799,544	41,571,375	31,577,266	14,929,267	16,647,999	9,994,109
14	Los Angeles, Cal.	10,429,157	43,748,378	16,247,031	27,501,347	54,177,535	38,349,067	23,710,495	14,638,592	15,828,448
15	Newark, N. J.	3,567,277	39,574,563	10,284,591	29,289,972	43,141,840	39,889,915	13,955,856	25,934,059	3,251,925
16	New Orleans, La.	8,529,438	16,569,022	7,896,963	8,672,059	25,098,460	17,160,478	8,878,170	8,282,308	7,937,982
17	Washington, D. C.	456,664	17,202,267	14,413,643	2,788,624	17,658,931	17,109,020	12,921,865	4,187,155	549,911
18	Minneapolis, Minn.	2,126,410	20,345,074	8,873,358	11,471,716	22,471,484	20,871,270	11,172,169	9,699,101	1,600,214
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1912.									
19	Jersey City, N. J.	$1,511,279	$11,590,805	$6,123,182	$5,467,623	$13,102,084	$11,541,255	$6,423,276	$5,117,979	$1,560,829
20	Seattle, Wash.	4,893,944	18,423,487	11,404,021	7,019,466	23,317,431	19,301,455	13,234,476	6,066,979	4,015,976
21	Kansas City, Mo.	2,353,872	12,770,115	9,801,969	2,968,146	15,123,987	12,789,251	10,388,257	2,400,994	2,334,736
22	Indianapolis, Ind.	1,027,704	7,309,262	5,846,592	1,462,670	8,336,966	6,739,718	5,425,024	1,314,694	1,597,248
23	Providence, R. I.	1,004,081	10,954,027	6,159,900	4,794,127	11,958,108	10,581,842	5,439,003	5,142,839	1,376,266
24	Portland, Oreg.	4,582,674	16,370,512	9,626,973	6,743,539	20,953,186	16,314,461	12,469,020	3,845,441	4,638,725
25	Rochester, N. Y.	2,777,113	18,438,077	6,352,455	12,085,622	21,215,190	18,581,793	8,234,809	10,346,984	2,633,397
26	Denver, Colo.	1,066,367	13,510,743	6,299,765	7,210,978	14,577,110	13,563,455	9,268,251	4,295,204	1,013,655
27	Louisville, Ky.	2,232,690	11,212,629	5,597,021	5,615,608	13,445,319	9,932,402	5,943,624	3,988,778	3,512,917
28	St. Paul, Minn.	1,028,297	7,682,060	4,507,051	3,175,009	8,710,357	7,867,409	4,686,470	3,180,939	842,948
29	Columbus, Ohio	1,436,730	12,984,342	4,668,244	8,316,098	14,421,072	12,983,414	5,347,024	7,636,390	1,437,658
30	Toledo, Ohio	2,491,668	7,331,400	4,060,484	3,270,916	9,823,068	7,773,048	4,841,157	2,931,891	2,050,020
31	Oakland, Cal.	1,227,328	7,487,985	5,295,662	2,192,323	8,715,313	7,034,032	6,258,155	775,877	1,681,281
32	Atlanta, Ga.	849,390	4,473,134	3,665,334	807,800	5,322,524	4,544,008	3,658,108	885,900	778,516
33	Worcester, Mass.	700,884	8,460,697	4,039,122	4,421,575	9,161,581	8,605,036	4,376,725	4,228,311	556,545
34	Birmingham, Ala.	515,497	3,591,469	2,107,403	1,484,066	4,106,966	3,754,276	2,485,616	1,268,660	352,690
35	Syracuse, N. Y.	1,183,196	7,858,408	3,510,635	4,357,573	9,051,604	7,642,349	3,602,779	4,039,570	1,409,255
36	New Haven, Conn.	185,313	4,469,864	2,606,715	1,863,149	4,655,177	4,449,917	2,638,788	1,811,149	205,260
37	Memphis, Tenn.	747,574	5,776,152	3,315,090	2,461,062	6,523,726	5,655,398	4,255,359	1,400,039	868,328
38	Scranton, Pa.	726,529	2,440,163	1,850,581	589,582	3,166,692	2,422,815	1,966,699	456,116	743,877
39	Richmond, Va.	544,710	5,487,125	3,553,158	1,933,967	6,031,835	5,699,809	3,836,669	1,863,140	332,026
40	Paterson, N. J.	212,907	5,189,011	1,965,384	3,223,627	5,401,918	5,120,583	2,222,997	2,897,586	281,335
41	Omaha, Nebr.	1,489,563	13,663,785	3,705,008	9,958,777	15,153,348	13,823,871	10,785,522	3,038,349	1,329,477
42	Fall River, Mass.	675,405	4,306,282	2,349,379	1,956,903	4,981,687	4,492,512	2,398,567	2,093,945	489,175
43	Spokane, Wash.	1,646,352	7,272,264	4,071,421	3,200,843	8,918,616	8,054,288	6,028,913	2,025,375	864,328
44	Dayton, Ohio	883,047	4,238,622	2,206,596	2,032,026	5,121,669	3,742,108	2,597,098	1,145,010	1,379,561
45	Grand Rapids, Mich.	741,732	5,570,470	2,277,609	3,292,861	6,312,202	5,998,164	3,159,360	2,838,804	314,038
46	Nashville, Tenn.	997,621	2,142,294	2,085,703	56,591	3,139,915	2,520,739	2,413,823	106,916	619,176
47	Bridgeport, Conn.	142,731	2,170,127	1,869,571	300,556	2,312,858	2,032,696	1,807,056	225,640	280,162
48	Lowell, Mass.	168,929	4,235,445	2,114,654	2,120,791	4,404,374	4,174,249	2,127,624	2,046,625	230,125
49	Cambridge, Mass.	390,432	4,790,226	2,780,775	2,009,451	5,180,658	4,976,294	2,810,220	2,166,074	204,364
50	San Antonio, Tex.	690,551	1,507,792	1,483,520	24,272	2,198,343	1,488,623	1,343,484	145,139	709,720
51	New Bedford, Mass.	410,699	6,867,799	2,676,250	4,191,549	7,278,498	6,842,403	3,566,950	3,275,453	436,095
52	Hartford, Conn.	521,185	4,575,707	3,041,405	1,534,302	5,096,892	4,731,074	3,035,313	1,695,761	365,818
53	Dallas, Tex.	1,333,520	3,421,764	2,531,130	890,634	4,755,284	3,660,864	3,319,879	340,985	1,094,420
54	Trenton, N. J.	762,488	4,366,105	1,968,130	2,397,975	5,128,593	4,341,057	2,148,388	2,192,669	787,536
55	Albany, N. Y.	1,331,010	4,472,606	2,270,922	2,201,684	5,803,616	5,134,396	3,167,234	1,967,162	669,220
56	Salt Lake City, Utah	639,784	3,664,618	2,914,393	750,225	4,304,402	3,748,676	2,714,439	1,034,237	555,726

[1] Also the aggregate of payments and cash balances at the close of the year.

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TABLE 3.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES: 1912—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 66.]

City number.	CITY.	Cash balances at beginning of year.	RECEIPTS.			Aggregate of receipts and cash balances at beginning of year.[1]	PAYMENTS.			Cash balances at close of year.
			Total.	Revenue. (Table 4.)	Nonrevenue. (Table 19.)		Total.	Governmental cost. (Table 4.)	Nongovernmental cost. (Table 19.)	
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1912.									
57	Reading, Pa	$462,840	$1,480,371	$1,258,054	$222,317	$1,943,211	$1,575,415	$1,237,856	$337,559	$367,796
58	Camden, N. J	472,159	2,752,960	1,465,466	1,287,494	3,225,119	3,033,356	1,550,335	1,483,021	191,763
59	Springfield, Mass	1,221,791	4,896,369	3,098,101	1,798,268	6,118,160	5,026,298	3,455,433	1,570,865	1,091,862
60	Tacoma, Wash	2,256,016	7,598,224	3,883,673	3,714,551	9,854,240	8,732,233	6,186,579	2,545,654	1,122,007
61	Lynn, Mass	241,649	4,533,886	2,039,311	2,494,575	4,775,535	4,595,779	2,267,617	2,328,162	179,756
62	Des Moines, Iowa	843,872	2,400,832	1,930,108	470,724	3,244,704	2,831,238	2,486,640	344,598	413,466
63	Lawrence, Mass	82,779	4,586,502	1,752,156	2,834,346	4,669,281	4,405,441	1,572,721	2,832,720	263,840
64	Wilmington, Del	316,817	2,458,811	1,203,642	1,255,169	2,775,628	2,471,640	1,238,907	1,232,733	303,988
65	Kansas City, Kans	537,461	3,430,374	2,191,721	1,238,653	3,967,835	3,257,906	2,428,560	829,346	709,929
66	Yonkers, N. Y	210,660	6,100,742	2,462,975	3,637,767	6,311,402	6,205,472	3,335,078	2,870,394	105,930
67	Youngstown, Ohio	735,598	3,504,183	1,724,982	1,779,201	4,239,781	2,904,600	1,954,438	950,162	1,335,181
68	Houston, Tex	17,635	5,238,805	1,855,345	3,383,460	5,256,440	4,290,728	2,110,920	2,179,808	965,712
69	Fort Worth, Tex	1,024,192	2,698,252	2,070,742	627,510	3,722,444	3,590,697	3,016,084	574,613	131,747
70	Duluth, Minn	426,363	2,974,924	2,496,861	478,063	3,401,287	2,937,828	2,592,593	345,235	463,459
71	Norfolk, Va	232,062	2,760,172	1,764,930	995,242	2,992,234	2,861,520	1,878,484	983,036	130,714
72	Oklahoma City, Okla	738,221	6,264,307	2,941,707	3,322,600	7,002,528	6,604,643	3,100,443	3,504,200	397,885
73	Schenectady, N. Y	370,673	2,873,188	1,697,121	1,176,067	3,243,861	3,162,693	1,725,342	1,437,351	81,168
74	Somerville, Mass	110,434	3,073,420	1,775,167	1,298,253	3,183,854	2,959,957	1,788,934	1,171,023	223,897
75	St. Joseph, Mo	343,341	1,733,988	1,330,435	403,553	2,077,329	1,760,187	1,265,655	494,532	317,142
76	Utica, N. Y	101,337	3,535,540	1,545,486	1,990,054	3,636,877	3,410,171	1,347,024	2,063,147	226,706
77	Elizabeth, N. J	351,434	2,211,203	1,168,660	1,042,543	2,562,637	2,127,950	1,122,020	1,005,930	434,687
78	Waterbury, Conn	474,371	2,066,988	1,377,863	689,125	2,541,359	2,231,391	1,611,641	619,750	309,968
79	Troy, N. Y	710,815	3,346,821	1,925,376	1,421,445	4,057,636	3,758,083	1,959,669	1,798,414	299,553
80	Akron, Ohio	761,236	5,964,408	1,321,728	4,642,680	6,725,644	5,809,247	3,107,231	2,702,016	916,397
81	Manchester, N. H	478,681	2,268,205	1,244,925	1,023,280	2,746,886	2,391,987	1,363,495	1,028,492	354,899
82	Hoboken, N. J	375,919	4,249,568	1,307,092	2,942,476	4,625,487	3,930,109	1,576,523	2,353,586	695,378
83	Wilkes-Barre, Pa	311,632	1,368,835	896,712	472,123	1,680,467	1,372,768	1,220,059	152,709	307,699
84	Erie, Pa	243,692	1,379,638	1,152,470	227,168	1,623,330	1,337,752	1,116,430	221,322	285,578
85	Evansville, Ind	376,616	3,479,667	1,378,884	2,100,783	3,856,283	3,479,428	1,352,733	2,126,695	376,855
86	Peoria, Ill	186,109	2,156,102	1,469,995	686,107	2,342,211	2,178,824	1,538,931	639,893	163,387
87	Fort Wayne, Ind	684,901	2,051,457	1,498,454	553,003	2,736,358	1,861,425	1,390,297	471,128	874,933
88	Harrisburg, Pa	552,747	2,061,783	1,463,904	597,879	2,614,530	1,959,320	1,590,250	369,070	655,210
89	Savannah, Ga	19,402	1,791,168	1,391,583	399,585	1,810,570	1,776,230	1,349,071	427,159	34,340
90	East St. Louis, Ill	359,960	1,742,245	1,063,280	678,965	2,102,205	1,874,351	1,522,713	351,638	227,854
91	Jacksonville, Fla	780,399	1,902,013	1,830,172	71,841	2,682,412	2,583,420	2,499,860	83,560	98,992
92	South Bend, Ind	267,285	1,415,126	1,077,409	337,717	1,682,411	1,276,204	1,047,171	229,033	406,207
93	Terre Haute, Ind	585,421	937,543	885,549	51,994	1,522,964	1,026,291	953,094	73,197	496,673
94	Passaic, N. J	77,361	2,608,686	640,788	1,967,898	2,686,047	2,511,054	913,171	1,597,883	174,993
95	Johnstown, Pa	182,344	731,154	596,539	134,615	913,498	774,717	576,114	198,603	138,781
96	Bayonne, N. J	568,989	3,677,465	1,532,258	2,145,207	4,246,454	3,758,431	1,453,385	2,305,046	488,023
97	Brockton, Mass	256,361	3,787,513	1,353,977	2,433,536	4,043,874	3,840,352	1,389,904	2,450,448	203,522
98	Portland, Me	545,247	4,046,777	1,954,581	2,092,196	4,592,024	4,266,131	2,040,919	2,225,212	325,893
99	Holyoke, Mass	447,094	3,095,000	1,749,329	1,345,671	3,542,094	3,106,339	1,759,960	1,346,379	435,755
100	Charleston, S. C	68,152	971,456	917,339	54,117	1,039,608	915,439	867,544	47,895	124,169
101	Wichita, Kans	90,750	1,890,917	1,411,319	479,598	1,981,667	1,864,236	1,451,541	412,695	117,431
102	Allentown, Pa	219,166	736,847	680,971	55,876	956,013	755,188	600,453	154,735	200,825
103	Springfield, Ill	234,360	1,681,095	1,079,139	601,956	1,915,455	1,560,571	1,137,945	422,626	354,884
104	Covington, Ky	305,070	2,004,580	796,544	1,208,036	2,309,650	2,034,887	877,214	1,157,673	274,763
105	Altoona, Pa	601,964	1,085,571	804,901	280,670	1,687,535	1,295,148	873,940	421,208	392,387
106	Pawtucket, R. I	277,688	2,954,293	1,240,665	1,713,628	3,231,981	2,889,668	1,329,840	1,559,828	342,313
107	Canton, Ohio	600,344	1,669,728	901,040	768,688	2,270,072	1,530,795	1,018,305	512,490	739,277
108	Mobile, Ala	155,171	1,352,965	1,122,298	260,667	1,538,136	1,389,859	991,682	398,177	148,277
109	Sacramento, Cal	573,119	2,344,837	1,831,580	513,257	2,917,956	2,046,400	1,923,632	122,768	871,556
110	Saginaw, Mich	230,389	2,128,011	1,085,697	1,042,314	2,358,400	2,214,788	1,013,518	1,201,270	143,612
111	Sioux City, Iowa	58,197	1,171,299	1,084,334	86,965	1,229,496	1,161,729	1,043,803	117,926	67,767
112	Binghamton, N. Y	268,289	1,241,439	827,494	413,945	1,509,728	1,279,387	848,469	430,918	230,341
113	Atlantic City, N. J	1,256,665	4,019,611	1,900,851	2,118,760	5,276,276	4,403,465	2,671,157	1,732,308	872,811
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912.									
114	Rockford, Ill	$86,944	$1,701,913	$930,905	$771,008	$1,788,857	$1,707,497	$1,101,256	$606,241	$81,360
115	Little Rock, Ark	320,418	1,469,102	987,575	481,527	1,789,520	1,669,386	1,315,708	353,678	120,134
116	Augusta, Ga	93,356	2,041,417	929,069	1,112,348	2,134,773	1,780,268	1,208,718	571,550	354,505
117	Springfield, Ohio	296,503	2,299,741	815,036	1,484,705	2,596,244	1,860,521	926,911	933,610	735,723
118	Lancaster, Pa	124,565	636,630	594,444	42,186	761,195	679,471	631,942	47,529	81,724
119	Pueblo, Colo	90,322	1,806,757	1,026,654	780,103	1,897,079	1,733,027	971,375	761,652	164,052
120	New Britain, Conn	89,582	1,235,701	867,657	368,044	1,325,283	1,171,134	885,429	285,705	154,149
121	Chattanooga, Tenn	237,069	1,505,540	768,842	736,698	1,742,609	1,298,952	1,009,395	289,557	443,657
122	York, Pa	244,595	553,597	418,648	134,949	798,192	702,277	540,911	161,366	95,915
123	Malden, Mass	47,831	2,170,963	1,019,918	1,151,045	2,218,794	2,120,548	984,994	1,135,554	98,246
124	Berkeley, Cal	183,729	966,262	918,813	47,449	1,149,991	967,002	828,481	138,521	182,989
125	Bay City, Mich	209,463	1,011,128	717,595	293,533	1,220,591	1,067,422	668,983	398,439	153,169
126	Haverhill, Mass	72,235	2,806,909	1,030,959	1,775,950	2,879,144	2,782,610	987,334	1,795,276	96,534
127	Topeka, Kans	286,211	1,526,111	1,019,749	506,362	1,812,322	1,513,024	1,032,285	480,739	299,298
128	Salem, Mass	55,049	1,703,655	895,669	807,986	1,758,704	1,708,612	1,003,552	705,060	50,092

[1] Also the aggregate of payments and cash balances at the close of the year.

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TABLE 3.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES: 1912—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 66.]

City number.	CITY.	Cash balances at beginning of year.	RECEIPTS.			Aggregate of receipts and cash balances at beginning of year.[1]	PAYMENTS.			Cash balances at close of year.
			Total.	Revenue. (Table 4.)	Nonrevenue. (Table 19.)		Total.	Governmental cost. (Table 4.)	Nongovernmental cost. (Table 19.)	
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912—Continued.									
129	Lincoln, Nebr.	$347,324	$1,304,461	$998,599	$305,862	$1,651,785	$1,255,683	$1,027,021	$228,662	$396,102
130	Davenport, Iowa	345,974	1,367,366	927,077	440,289	1,713,340	1,279,865	1,036,310	243,555	433,475
131	El Paso, Tex.	737,112	1,986,519	1,065,700	920,819	2,723,631	1,882,605	1,162,989	719,616	841,026
132	San Diego, Cal.	1,003,620	3,482,245	2,118,230	1,364,015	4,485,865	2,709,992	2,318,372	391,620	1,775,873
133	Tampa, Fla.	188,593	945,742	747,209	198,533	1,134,335	877,741	687,571	190,170	256,594
134	McKeesport, Pa.	345,055	881,039	710,842	170,197	1,226,094	897,406	709,270	188,136	328,688
135	Flint, Mich.	388,172	1,073,880	558,885	514,995	1,462,052	1,088,282	717,439	370,843	373,770
136	Kalamazoo, Mich.	196,072	1,270,121	614,091	656,030	1,466,193	1,134,577	699,138	435,439	331,616
137	Racine, Wis.	112,298	999,768	701,352	298,416	1,112,066	1,088,171	713,532	374,639	23,895
138	Superior, Wis.	276,551	1,293,189	751,889	541,300	1,569,740	1,292,122	819,734	472,388	277,618
139	Wheeling, W. Va.	454,554	1,017,492	729,728	287,764	1,472,046	1,147,437	837,002	310,435	324,609
140	Macon, Ga.	97,223	1,142,735	881,416	261,319	1,239,958	1,164,636	1,052,711	111,925	75,322
141	Newton, Mass.	135,474	3,999,844	1,813,505	2,186,339	4,135,318	3,989,977	1,592,511	2,397,466	145,341
142	Butte, Mont.	173,179	1,562,672	871,025	690,747	1,735,851	1,551,031	823,336	727,695	184,820
143	Woonsocket, R. I.	154,257	1,486,764	646,605	840,159	1,641,021	1,578,397	644,389	934,008	62,624
144	Montgomery, Ala.	132,842	1,230,231	729,672	500,559	1,363,073	1,305,756	817,267	488,489	57,317
145	Chester, Pa.	467,233	998,470	446,435	552,035	1,465,703	993,782	745,308	188,474	471,921
146	Fitchburg, Mass.	62,438	2,884,074	866,787	2,017,287	2,946,512	2,813,460	1,093,971	1,720,489	133,052
147	Dubuque, Iowa.	203,997	923,126	679,815	243,311	1,127,123	849,377	627,319	222,058	277,746
148	Galveston, Tex.	252,444	1,102,639	883,573	219,066	1,355,083	1,061,928	869,191	192,737	293,155
149	West Hoboken, N. J.	129,182	974,060	375,318	598,742	1,103,242	984,830	525,833	458,997	118,412
150	New Castle, Pa.	272,708	541,990	382,331	159,659	814,788	736,613	615,707	120,906	78,175
151	Roanoke, Va.	535,273	783,697	619,374	164,323	1,318,970	913,229	637,228	276,001	405,741
152	Elmira, N. Y.	50,127	940,358	613,348	327,010	990,485	930,696	677,916	252,780	59,789
153	Huntington, W. Va.	304,290	635,378	577,041	58,337	939,668	814,523	668,315	146,208	125,145
154	East Orange, N. J.	530,235	3,172,299	1,002,363	2,169,936	3,702,534	3,457,184	1,326,845	2,130,339	245,350
155	Knoxville, Tenn.	167,598	1,365,983	834,937	531,046	1,533,581	1,261,599	762,743	498,856	271,982
156	Hamilton, Ohio.	261,343	1,059,176	712,725	346,451	1,320,519	1,130,364	743,180	387,184	190,155
157	Lexington, Ky.	170,255	1,164,537	651,390	513,147	1,334,792	1,139,365	711,242	427,123	196,427
158	Springfield, Mo.	101,982	765,123	616,832	148,291	867,105	684,775	620,467	64,308	182,330
159	Quincy, Ill.	187,344	686,507	551,770	134,737	873,851	666,211	409,649	256,562	207,640
160	Charlotte, N. C.	97,523	1,403,314	438,030	965,284	1,500,837	1,215,774	739,632	476,142	285,063
161	Joliet, Ill.	84,734	1,106,540	694,988	411,552	1,191,274	1,077,481	729,937	347,544	113,793
162	Pasadena, Cal.	365,987	2,452,252	1,516,793	935,459	2,818,239	2,042,391	1,786,524	255,867	775,848
163	Auburn, N. Y.	93,237	1,275,105	608,462	666,643	1,368,342	1,314,162	766,300	547,862	54,180
164	Everett, Mass.	126,142	1,596,808	772,064	824,834	1,723,040	1,621,111	776,509	844,602	101,929
165	Decatur, Ill.	131,150	767,135	594,904	172,231	898,285	784,365	611,173	173,192	113,920
166	Portsmouth, Va.	139,281	816,239	343,464	472,775	955,520	736,132	546,333	189,799	219,388
167	Perth Amboy, N. J.	208,395	1,527,040	537,054	989,986	1,735,435	1,553,991	663,087	890,904	181,444
168	Taunton, Mass.	89,000	1,710,521	831,770	878,751	1,799,521	1,685,265	793,780	891,485	114,256
169	Quincy, Mass.	137,058	1,984,552	900,075	1,084,477	2,121,610	1,943,988	1,020,432	923,556	177,622
170	Lansing, Mich.	71,588	1,065,104	771,360	293,744	1,136,692	1,008,092	628,000	379,102	128,600
171	Pittsfield, Mass.	121,889	1,525,077	738,800	786,277	1,646,966	1,586,900	1,088,324	498,576	60,066
172	Cedar Rapids, Iowa.	222,206	1,048,725	909,332	139,393	1,270,931	1,087,479	977,078	110,401	183,452
173	Oshkosh, Wis.	69,760	749,509	487,549	261,960	819,269	746,299	456,091	290,208	72,970
174	San Jose, Cal.	107,643	1,114,158	724,287	389,871	1,221,801	814,304	772,796	41,508	407,497
175	Amsterdam, N. Y.	18,185	826,486	449,990	376,496	844,671	787,754	401,120	386,634	56,917
176	Jamestown, N. Y.	107,622	1,379,578	704,122	675,456	1,487,200	1,365,986	831,102	534,884	121,214
177	Mount Vernon, N. Y.	455,477	2,443,140	1,074,654	1,368,486	2,898,617	2,229,358	1,367,983	861,375	669,259
178	Niagara Falls, N. Y.	914,238	1,907,436	1,209,354	698,082	2,821,674	2,096,189	1,436,887	659,302	725,485
179	Jackson, Mich.	33,684	877,345	550,733	326,612	911,029	896,354	655,739	240,615	14,675
180	Williamsport, Pa.	83,318	443,445	416,840	26,605	526,763	409,154	337,484	71,670	117,609
181	Joplin, Mo.	92,995	555,480	512,187	43,293	648,475	530,501	457,544	72,957	117,974
182	Lima, Ohio.	167,384	769,541	484,198	285,343	936,925	681,870	401,105	280,765	255,055
183	Muskogee, Okla.	491,989	2,053,741	791,755	1,261,986	2,545,730	2,015,749	1,671,733	344,016	532,981
184	Chelsea, Mass.	53,541	1,770,872	903,235	867,637	1,824,413	1,733,448	941,203	792,245	90,965
185	New Rochelle, N. Y.	601,435	1,972,226	1,084,577	887,649	2,573,661	2,164,145	1,187,134	977,011	409,516
186	Aurora, Ill.	35,516	973,025	606,380	366,645	1,008,541	893,289	782,365	110,924	115,252
187	Lorain, Ohio.	337,443	1,131,114	553,997	577,117	1,468,557	1,208,013	733,421	474,592	260,544
188	Austin, Tex.	136,619	1,666,751	704,413	962,338	1,803,370	906,452	658,148	248,304	896,918
189	Newport, Ky.	88,256	711,055	461,892	249,163	799,311	657,664	473,948	183,716	141,647
190	Orange, N. J.	311,255	1,911,553	600,513	1,311,040	2,222,808	2,175,322	634,801	1,540,521	47,486
191	La Crosse, Wis.	282,601	1,315,223	561,703	753,520	1,597,824	1,011,846	571,192	440,654	585,978
192	Lynchburg, Va.	35,201	1,616,965	747,238	869,727	1,652,166	1,233,631	806,184	427,447	418,535
193	Shreveport, La.	255,385	876,458	535,749	340,709	1,131,843	1,087,348	1,008,201	79,147	44,495
194	Colorado Springs, Colo.	105,765	1,233,359	871,661	361,698	1,339,124	1,245,369	968,284	277,085	93,755
195	Council Bluffs, Iowa.	178,194	1,589,814	759,084	830,730	1,768,008	1,565,592	1,311,125	254,467	202,416

[1] Also the aggregate of payments and cash balances at the close of the year.

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TABLE 4.—SUMMARY OF REVENUE RECEIPTS AND GOVERNMENTAL

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY, AND DIVISION OF CITY'S GOVERNMENT.	REVENUE RECEIPTS.										
		Total.	From taxes.					From special assessments and from special charges for outlays.	From fines, forfeits, and escheats.	From subventions and grants.	From donations and gifts.	From pension assessments.
			General property. (Table 7.)	Special property. (Table 7.)	Poll. (Table 7.)	Business. (Table 7.)	Non-business license. (Table 7.)	(Table 7.)	(Table 7.)	(Table 8.)	(Table 8.)	(Table 8.)
	Grand total	$849,037,104	$512,289,648	$12,473,487	$1,592,452	$52,208,899	$4,041,635	$71,685,270	$4,243,587	$34,315,499	$2,592,868	$1,887,292
	Group I	439,721,268	284,593,771	8,449,134	151,362	24,803,328	2,296,518	22,431,870	1,782,019	8,499,663	1,011,849	1,290,214
	Group II	107,083,242	60,684,902	297,496	104,354	8,155,904	536,154	8,686,616	548,760	10,671,800	386,195	283,341
	Group III	152,703,407	82,218,622	1,957,775	524,034	9,532,677	634,980	23,558,668	828,814	7,447,903	822,377	211,416
	Group IV	86,453,683	48,300,298	984,310	482,648	5,734,420	304,886	10,324,888	551,531	4,312,251	259,798	74,173
	Group V	63,075,504	36,492,055	784,772	330,054	3,982,570	269,097	6,683,228	532,463	3,383,882	112,649	28,148
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1912.											
1	New York, N. Y	$205,480,025	$146,172,121	$5,060,799	.....	$6,680,228	$803,643	$10,839,457	$705,370	$1,970,611	$5,519	$768,557
2	Chicago, Ill	74,787,553	43,198,589	.....	.....	8,446,685	996,113	5,807,011	497,580	744,915	5,024	299,873
	City corporation	40,902,702	13,442,771	.....	.....	8,446,685	947,049	5,724,705	489,886	.....	1,460	122,525
	County	6,274,511	5,047,827	.....	.....	.....	49,064	.....	5,153	.....	.....	.....
	School district	14,540,395	12,960,812	.....	.....	.....	.....	.....	638	744,915	3,564	177,307
	Park commissions	5,471,578	5,100,596	.....	.....	.....	.....	82,306	1,903	.....	.....	41
	Sanitary district	7,598,367	6,646,583	.....	.....	.....	.....	.....	.....	.....	.....	.....
3	Philadelphia, Pa	40,705,472	22,421,028	.....	$59,884	2,184,912	104,891	530,606	164,550	2,761,641	28,335	80,203
	City corporation	32,438,344	15,288,830	.....	59,884	2,184,912	104,891	530,606	164,469	1,798,208	28,335	.....
	School district	8,183,665	7,056,618	.....	.....	.....	.....	.....	81	963,433	.....	80,203
	Poor districts	83,463	75,580	.....	.....	.....	.....	.....	.....	.....	.....	.....
4	St. Louis, Mo	21,335,928	11,493,687	666,220	.....	1,993,001	136,238	2,297,143	98,076	355,427	399,898	14,712
	City corporation	16,816,572	8,072,848	163,845	.....	1,993,001	136,238	2,297,143	85,653	.....	399,898	14,712
	School district	4,519,356	3,420,839	502,375	.....	.....	.....	.....	12,423	355,427	.....	.....
5	Boston, Mass	34,025,937	21,857,282	2,487,822	91,478	1,139,049	105,628	556,882	108,923	47,770	527,217	50,803
6	Cleveland, Ohio	15,153,495	9,355,987	12,232	.....	1,478,294	49,322	933,981	45,055	281,579	19,761	35,651
	City corporation	9,057,596	4,105,330	.....	.....	1,478,269	39,756	807,401	31,454	.....	12,371	8,142
	County	2,169,191	1,745,093	12,232	.....	25	9,566	126,580	13,001	.....	.....	.....
	School district	3,926,708	3,505,564	.....	.....	.....	.....	.....	600	281,579	7,390	27,509
7	Baltimore, Md	14,182,340	8,434,848	168,717	.....	1,227,123	25,890	61,098	5,990	562,291	13,226	17,394
8	Pittsburgh, Pa	21,338,989	13,943,023	.....	.....	839,708	54,743	530,871	116,557	870,450	7,894	.....
	City corporation	12,068,790	7,479,275	.....	.....	775,580	46,308	530,871	80,004	108,870	7,894	.....
	County	2,958,366	1,856,809	.....	.....	64,128	8,435	.....	36,553	447,877	.....	.....
	School district	6,311,833	4,606,939	.....	.....	.....	.....	.....	.....	313,703	.....	.....
9	Detroit, Mich	12,711,529	7,717,206	53,344	.....	814,328	20,050	874,821	39,918	904,979	4,975	23,021
	City corporation	11,525,139	7,204,577	.....	.....	443,638	16,697	847,742	32,289	899,397	4,975	23,021
	County	1,186,390	512,629	53,344	.....	370,690	3,353	27,079	7,629	5,582	.....	.....
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1912.											
10	Buffalo, N. Y	$12,409,698	$8,060,117	$209,745	.....	$721,383	$41,388	$502,950	$21,646	$301,683	$559	$53,791
	City corporation	11,002,934	6,889,433	209,716	.....	721,383	41,388	502,950	15,418	165,835	559	53,791
	County	1,406,764	1,170,684	29	.....	.....	.....	.....	6,228	135,848	.....	.....
11	San Francisco, Cal	13,691,292	9,389,674	.....	.....	1,227,486	53,742	1,474,525	49,445	788,205	1,899	34,598
12	Milwaukee, Wis	10,107,150	6,859,937	.....	.....	912,974	74,486	615,769	52,493	432,993	938	28,303
	City corporation	7,957,505	5,305,235	.....	.....	912,974	57,281	615,769	52,423	29,100	938	28,303
	County	2,149,645	1,554,702	.....	.....	.....	17,205	.....	70	403,893	.....	.....
13	Cincinnati, Ohio	13,159,516	7,345,477	2,393	.....	1,136,499	77,471	329,589	27,137	174,598	110,731	35,532
	City corporation	9,315,747	4,157,084	.....	.....	1,103,013	70,439	329,589	13,312	.....	63,657	11,852
	County	1,589,405	1,208,436	2,393	.....	33,486	7,032	.....	13,825	.....	47,074	.....
	School district	2,254,364	1,979,957	.....	.....	.....	.....	.....	.....	174,598	.....	23,680
14	Los Angeles, Cal	16,247,031	8,040,304	.....	.....	772,182	125,336	3,193,115	154,921	1,027,909	5,556	21,295
	City corporation	11,744,709	4,840,709	.....	.....	763,662	116,360	3,193,115	118,704	175,811	400	21,295
	County	1,728,859	1,306,909	.....	.....	8,520	8,976	.....	36,217	3,617	5,156	.....
	School district	2,773,463	1,892,686	.....	.....	.....	.....	.....	.....	848,481	.....	.....
15	Newark, N. J	10,284,591	4,809,715	2,716	56,000	662,369	30,351	988,315	25,216	1,340,013	258	13,899
	City corporation	8,503,911	3,390,282	.....	56,000	662,369	30,351	986,460	16,792	1,229,973	258	13,899
	County	1,780,680	1,419,433	2,716	.....	.....	.....	1,855	8,424	110,040	.....	.....
16	New Orleans, La	7,896,963	5,179,496	.....	48,354	900,492	29,516	.....	100,208	198,371	216,001	15,816
17	Washington, D. C	14,413,643	5,281,634	.....	.....	1,336,590	90,934	394,845	81,108	6,145,334	25,693	14,254

[1] For explanation of differences in amounts reported in this column and total payments for outlays reported in Table 18, see text discussion for Table 18, page 97.

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COST PAYMENTS, BY DIVISIONS OF CITY GOVERNMENT: 1912.

assigned to each, see page 20. For a text discussion of this table, see page 67.]

REVENUE RECEIPTS—continued.					GOVERNMENTAL COST PAYMENTS.						EXCESS OF REVENUE RECEIPTS OVER—		City number.
						For expenses and interest.							
From earnings of general departments. (Table 9.)	From highway privileges. (Table 10.)	From rents. (Table 10.)	From interest. (Table 10.)	From earnings of public service enterprises. (Table 11.)	Total.	Total.	Expenses of general departments. (Table 12.)	Expenses of public service enterprises. (Table 15.)	Interest. (Table 17.)	For outlays.[1] (Table 18.)	Excess of governmental cost payments over revenue receipts.	Governmental cost payments.	Payments for expenses and interest.	
$20,956,524	$12,327,793	$8,987,716	$24,259,721	$85,174,713	$959,233,261	$655,751,794	$508,543,048	$39,392,393	$107,816,353	$303,481,467	$124,341,240	$14,145,083	$193,285,310	
10,896,244	7,822,660	7,287,361	16,637,583	41,767,692	481,773,521	351,310,004	267,873,581	19,586,350	63,850,073	130,463,517	50,510,611	8,458,358	88,411,264	
3,656,400	1,069,186	1,423,190	2,046,364	8,532,580	128,615,898	83,158,491	68,622,094	3,720,696	10,815,701	45,457,407	23,024,434	1,491,778	23,924,751	
3,273,680	2,256,578	140,625	3,277,944	16,017,314	180,426,136	109,920,796	86,064,056	6,841,789	17,014,951	70,505,340	29,281,017	1,558,288	42,782,611	
1,631,145	604,294	37,840	1,306,904	11,544,297	97,643,327	64,172,562	49,062,918	5,622,278	9,487,366	33,470,765	12,415,194	1,225,550	22,281,121	
1,499,055	575,075	98,700	990,926	7,312,830	70,774,379	47,189,941	36,920,399	3,621,280	6,648,262	23,584,438	9,109,984	1,411,109	15,885,563	
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1912.														
$1,422,821	$1,646,119	$2,482,140	$9,383,530	$17,539,110	$243,208,430	$173,645,384	$124,492,413	$7,874,059	$41,278,912	$69,563,046	$37,728,405	.....	$31,834,641	1
2,287,475	3,793,173	572,513	860,676	7,277,926	67,801,957	49,917,796	42,319,339	3,638,482	3,959,975	17,884,161	.....	$6,985,596	24,869,757	2
1,006,665	3,751,407	43,377	466,917	6,459,255	38,773,193	27,918,072	22,130,334	3,638,482	2,149,256	10,855,121	.....	.....	.....	
1,021,192	.....	.....	151,275	.....	6,428,110	6,216,957	5,854,339	.....	362,618	211,153	.....	.....	.....	
25,414	.....	473,960	153,785	.....	13,470,010	10,695,000	10,677,341	.....	17,659	2,775,010	.....	.....	.....	
222,120	.....	.....	64,612	.....	6,685,058	3,231,104	2,737,147	.....	493,957	3,453,954	.....	.....	.....	
12,084	41,766	55,176	24,087	818,671	2,445,586	1,856,663	920,178	.....	936,485	588,923	.....	.....	.....	
2,123,122	621,600	3,142,151	1,484,976	4,997,573	43,311,948	35,890,940	28,857,858	2,827,029	4,206,053	7,421,008	2,606,476	.....	4,814,532	3
2,101,822	621,600	3,141,021	1,416,193	4,997,573	35,210,032	29,373,067	22,350,358	2,827,029	4,195,680	5,836,965	.....	.....	.....	
13,820	.....	1,130	68,380	.....	8,020,009	6,435,966	6,425,966	.....	10,000	1,584,043	.....	.....	.....	
7,480	.....	.....	403	.....	81,907	81,907	81,534	.....	373	.....	.....	.....	.....	
541,240	462,356	128,305	377,271	2,372,354	21,580,181	15,011,695	12,744,453	1,195,938	1,071,304	6,568,486	244,253	.....	6,324,233	4
523,258	462,356	41,140	315,785	2,310,695	17,318,426	11,563,793	9,359,735	1,195,938	1,008,120	5,754,633	.....	.....	.....	
17,982	.....	87,165	61,486	61,659	4,261,755	3,447,902	3,384,718	.....	63,184	813,853	.....	.....	.....	
853,075	120,004	871,221	1,946,371	3,262,412	32,553,175	27,271,112	19,952,503	1,348,370	5,970,239	5,282,063	.....	1,472,762	6,754,825	5
650,583	10,179	41,472	565,727	1,673,672	18,554,874	12,261,563	9,610,153	724,234	1,927,176	6,293,311	3,401,379	.....	2,891,932	6
447,200	9,339	24,729	419,933	1,673,672	11,170,361	7,276,583	5,098,034	724,234	1,454,315	3,893,778	.....	.....	.....	
165,928	840	16,743	79,183	.....	2,866,308	1,538,802	1,250,249	.....	288,553	1,327,506	.....	.....	.....	
37,455	.....	.....	66,611	.....	4,518,205	3,446,178	3,261,870	.....	184,308	1,072,027	.....	.....	.....	
282,372	571,361	35,381	932,868	1,843,781	18,090,899	11,758,039	8,621,861	719,662	2,416,516	6,332,860	3,908,559	.....	2,424,301	7
1,941,058	467,644	13,928	817,722	1,734,491	22,836,171	15,847,669	12,401,997	996,328	2,449,344	6,988,502	1,497,182	.....	5,491,320	8
214,058	439,057	8,468	646,308	1,732,097	13,479,828	9,618,094	6,898,118	975,950	1,744,026	3,861,734	.....	.....	.....	
404,430	28,587	5,460	103,693	2,394	4,692,775	2,421,570	1,964,656	20,378	436,536	2,271,205	.....	.....	.....	
1,323,470	.....	.....	67,721	.....	4,663,568	3,808,005	3,539,223	.....	268,782	855,563	.....	.....	.....	
793,598	130,224	250	268,442	1,066,373	13,835,886	9,705,806	8,873,004	262,248	570,554	4,130,080	1,124,357	.....	3,005,723	9
604,884	130,224	250	251,072	1,066,373	12,475,309	8,785,278	8,021,450	262,248	501,580	3,690,031	.....	.....	.....	
188,714	.....	.....	17,370	.....	1,360,577	920,528	851,554	.....	68,974	440,049	.....	.....	.....	
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1912.														
$857,839	$200,585	$13,243	$257,569	$1,077,200	$13,885,680	$11,039,972	$9,249,687	$738,861	$1,101,424	$2,795,708	$1,475,982	.....	$1,319,726	10
784,761	200,585	12,450	237,465	1,077,200	12,219,819	9,680,940	7,901,588	738,861	1,040,491	2,538,879	.....	.....	.....	
73,078	.....	793	20,104	.....	1,665,861	1,409,032	1,348,099	.....	60,933	256,829	.....	.....	.....	
433,787	69,230	79,537	85,571	3,593	18,788,982	10,609,246	9,749,511	5,015	854,720	8,179,736	5,097,690	.....	3,082,046	11
235,548	.....	2,420	65,698	825,591	10,373,414	8,160,036	7,335,777	320,151	504,108	2,213,378	266,264	.....	1,947,114	12
84,871	.....	2,420	42,600	825,591	8,765,696	7,072,167	6,285,030	320,151	466,986	1,693,529	.....	.....	.....	
150,677	.....	.....	23,098	.....	1,607,718	1,087,869	1,050,747	.....	37,122	519,849	.....	.....	.....	
445,845	331,139	1,268,823	674,760	1,199,522	14,929,267	10,980,361	8,009,506	547,946	2,422,909	3,948,906	1,769,751	.....	2,179,155	13
279,546	331,139	1,257,964	499,204	1,198,948	10,655,435	7,658,432	4,927,834	543,349	2,187,249	2,997,003	.....	.....	.....	
153,859	.....	342	122,384	574	1,821,539	1,318,281	1,193,094	4,597	120,590	503,258	.....	.....	.....	
12,440	.....	10,517	53,172	.....	2,452,293	2,003,648	1,888,578	.....	115,070	448,645	.....	.....	.....	
423,998	107,240	50,154	134,337	2,190,684	23,710,495	9,420,888	7,738,732	359,606	1,322,550	14,289,607	7,463,464	.....	6,826,143	14
116,011	94,896	21,007	92,055	2,190,684	16,941,873	5,072,566	3,550,953	359,606	1,162,007	11,869,307	.....	.....	.....	
300,691	12,344	4,147	42,282	.....	3,317,716	1,700,658	1,627,074	.....	73,584	1,617,058	.....	.....	.....	
7,296	.....	25,000	.....	.....	3,450,906	2,647,664	2,560,705	.....	86,959	803,242	.....	.....	.....	
338,451	238,233	.....	434,250	1,344,805	13,955,856	9,829,264	7,837,422	359,685	1,632,157	4,126,592	3,671,265	.....	455,327	15
166,992	238,136	.....	367,594	1,344,805	12,036,819	8,266,291	6,613,383	359,685	1,293,223	3,770,528	.....	.....	.....	
171,459	97	.....	66,656	.....	1,919,037	1,562,973	1,224,039	.....	338,934	356,064	.....	.....	.....	
228,195	59,395	8,557	140,782	771,780	8,878,170	6,874,057	4,486,054	554,415	1,833,588	2,004,113	981,207	.....	1,022,906	16
383,719	47,353	456	2,825	608,898	12,921,865	9,664,284	8,715,163	583,761	365,340	3,257,601	.....	1,491,778	4,749,379	17

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TABLE 4.—SUMMARY OF REVENUE RECEIPTS AND GOVERNMENTAL

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY, AND DIVISION OF CITY'S GOVERNMENT.	REVENUE RECEIPTS.										
		Total.	From taxes.					From special assessments and from special charges for outlays.	From fines, forfeits, and escheats.	From subventions and grants.	From donations and gifts.	From pension assessments.
			General property. (Table 7.)	Special property. (Table 7.)	Poll. (Table 7.)	Business. (Table 7.)	Non-business license. (Table 7.)	(Table 7.)	(Table 7.)	(Table 8.)	(Table 8.)	(Table 8.)
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1912—Continued.												
18	Minneapolis, Minn	$8,873,358	$5,718,548	$82,642		$485,929	$12,930	$1,097,508	$36,586	$262,694	$24,560	$65,853
	City corporation	8,115,318	5,113,517	71,912		485,784	4,700	1,084,655	30,550	255,262	24,560	65,853
	County	758,040	605,031	10,730		145	8,230	12,853	6,036	7,432		
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1912.												
19	Jersey City, N. J	$6,123,182	$2,726,818		$564	$517,711	$15,942	$183,757	$5,503	$835,902	$50	$10,921
20	Seattle, Wash	11,404,021	3,925,810			374,793	7,309	4,015,586	55,301	930,657	139	14,562
	City corporation	9,462,931	2,956,848			374,793	7,309	4,015,586	55,301			14,562
	School district	1,941,090	968,962							930,657	139	
21	Kansas City, Mo	9,801,969	3,815,871			541,087	92,101	3,430,033	53,531	144,093	6,503	5,275
	City corporation	8,002,553	2,222,208			539,453	92,101	3,430,033	53,531		6,203	5,275
	School district	1,799,416	1,593,663			1,634				144,093	300	
22	Indianapolis, Ind	5,846,592	3,178,940		16,757	365,999	91,932	997,371	14,356	324,692	604,682	17,456
	City corporation	4,268,445	1,981,270		16,757	365,999	91,932	997,371	14,356		584,582	8,084
	School district	1,578,147	1,197,670							324,692	20,100	9,372
23	Providence, R. I	6,159,900	4,064,703	$126	21,371	302,231	15,321	80,110	6,930	32,090	115	
24	Portland, Oreg	9,626,973	4,132,350			468,462	60,532	3,355,808	45,315	454,475	1,347	6,480
	City corporation	6,843,289	1,947,457			468,462	60,532	3,355,808	45,315		278	4,390
	School district	2,197,280	1,721,993							454,475	1,069	2,100
	Navigation district	586,404	462,900									
25	Rochester, N. Y	6,352,455	3,713,097	119,138		239,745	11,338	1,048,154	13,740	86,130	6,421	27,712
	City corporation	6,203,988	3,593,407	90,496		239,745	11,338	1,048,154	13,740	86,130	6,421	27,712
	County supervisors' fund	148,467	119,690	28,642								
26	Denver, Colo	6,299,765	4,056,217			399,791	22,428	909,337	23,165	91,745	95,637	4,877
27	Louisville, Ky	5,597,021	3,373,634			515,062	44,326	404,693	17,045	253,602	19,370	6,413
28	St. Paul, Minn	4,507,051	2,686,930	29,452		432,617	6,739	388,998	40,476	155,649	10,037	11,881
29	Columbus, Ohio	4,668,244	2,615,453			312,820	33,199	517,142	12,516	84,212	1,097	13,301
	City corporation	3,454,807	1,533,866			312,820	33,199	517,142	12,487		1,097	
	School district	1,213,437	1,081,587						29	84,212		13,301
30	Toledo, Ohio	4,060,484	2,533,667			318,090	5,646	447,969	3,594	82,426	2,341	10,252
	City corporation	2,985,864	1,594,608			318,090	5,646	447,969	3,094		1,071	1,216
	School districts	1,074,620	939,059						500	82,426	1,270	9,036
31	Oakland, Cal	5,295,662	2,725,320			252,918	30,584	1,384,991	73,896	723,541	622	8,776
	City corporation	4,199,513	2,318,143			252,918	30,584	1,384,991	73,896	35,587	622	8,776
	School district	1,085,398	397,095							687,295		
	Sanitary district	10,751	10,082							659		
32	Atlanta, Ga	3,665,334	1,954,047		15,609	319,351		519,422	92,024	102,539		
33	Worcester, Mass	4,039,122	2,216,108	374,195	88,780	198,863	4,456	175,791	5,737	19,226	29,568	
34	Birmingham, Ala	2,107,403	723,466			508,868	25,417	397,799	71,924	219,800	821	
35	Syracuse, N. Y	3,510,835	2,253,032	66,074		174,666	9,402	433,316	8,497	62,458	1,375	14,484
	City corporation	3,435,425	2,199,441	44,255		174,666	9,402	433,316	8,497	62,458	1,375	14,484
	County supervisors' fund	75,410	53,591	21,819								
36	New Haven, Conn	2,606,715	2,067,430	61,537	36,263	173,199	13,939	48,512	25,569	73,669	5,408	8,402
	City corporation	2,566,310	2,030,153	61,537	36,263	173,199	13,939	48,512	25,569	72,130	5,408	8,402
	Westville school district	31,735	28,945							1,539		
	Borough of Fairhaven, East	8,670	8,332									
37	Memphis, Tenn	3,315,090	1,649,202			222,396	8,978	497,815	24,189	289,047	5,000	
38	Scranton, Pa	1,850,581	1,124,805		40,000	277,931	7,228	196,940	10,304	112,442	6,750	989
	City corporation	1,101,866	534,344		20,000	277,931	7,228	198,940	10,242	4,427	6,750	989
	School district	748,715	590,461		20,000				62	108,015		
39	Richmond, Va	3,553,158	2,077,339		12,196	193,374	8,015	62,753	29,533	80,283	2,397	9,423
40	Paterson, N. J	1,965,384	1,181,607		7,000	190,236	12,130	91,670	4,178	323,835	2,348	3,030

[1] For explanation of differences in amounts reported in this column and total payments for outlays reported in Table 18, see text discussion for Table 18, page 97.

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COST PAYMENTS, BY DIVISIONS OF CITY GOVERNMENT: 1912—Continued.

assigned to each, see page 20. For a text discussion of this table, see page 67.]

REVENUE RECEIPTS—continued.					GOVERNMENTAL COST PAYMENTS.						Excess of governmental cost payments over revenue receipts.	EXCESS OF REVENUE RECEIPTS OVER—		City number.
						For expenses and interest.								
From earnings of general departments. (Table 9.)	From highway privileges. (Table 10.)	From rents. (Table 10.)	From interest. (Table 10.)	From earnings of public service enterprises. (Table 11.)	Total.	Total.	Expenses of general departments. (Table 12.)	Expenses of public service enterprises. (Table 15.)	Interest. (Table 17.)	For outlays.[1] (Table 18.)		Governmental cost payments.	Payments for expenses and interest.	
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1912—Continued.														
$309,018	$16,011	.....	$250,572	$510,507	$11,172,169	$6,530,403	$5,500,242	$251,256	$778,905	$4,641,766	$2,298,811	.....	$2,342,955	18
238,291	16,011	.....	213,716	510,507	10,453,898	5,985,252	5,035,862	251,256	698,134	4,468,646	.....	.....	.....	
70,727	.....	.....	36,856	.....	718,271	545,151	464,380	.....	80,771	173,120	.....	.....	.....	
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1912.														
$59,478	$138,839	.....	$262,426	$1,365,181	$6,423,276	$5,509,650	$3,912,413	$331,749	$1,265,488	$913,626	$300,094	.....	$613,532	19
133,929	82,368	$4,330	96,131	1,763,106	13,234,476	7,275,539	4,739,296	735,000	1,801,243	5,958,937	1,830,455	.....	4,128,482	20
114,598	82,368	4,330	94,411	1,742,825	10,920,820	5,551,620	3,219,041	713,877	1,618,702	5,369,200	.....	.....	.....	
19,331	.....	.....	1,720	20,281	2,313,656	1,723,919	1,520,255	21,123	182,541	589,737	.....	.....	.....	
131,880	245,511	8,376	122,982	1,204,726	10,388,257	5,190,180	4,238,857	528,895	422,428	5,198,077	586,288	.....	4,611,789	21
121,260	245,511	2,165	80,087	1,204,726	8,404,697	3,743,390	2,935,676	528,895	278,819	4,661,307	.....	.....	.....	
10,620	.....	6,211	42,895	.....	1,983,560	1,446,790	1,303,181	.....	143,609	536,770	.....	.....	.....	
63,942	108,780	3,582	32,533	25,570	5,425,024	3,592,855	3,384,652	24,828	183,375	1,832,169	.....	$421,568	2,253,737	22
49,353	108,780	1,651	22,740	25,570	3,757,307	2,309,750	2,153,900	24,828	131,022	1,447,557	.....	.....	.....	
14,589	.....	1,931	9,793	.....	1,667,717	1,283,105	1,230,752	.....	52,353	384,612	.....	.....	.....	
163,379	236,514	27,150	353,628	856,232	5,439,003	4,713,030	3,722,325	280,983	709,722	725,973	.....	720,897	1,446,870	23
57,172	36,916	100	161,185	846,831	12,469,020	4,705,625	3,072,844	337,511	1,295,270	7,763,395	2,842,047	.....	4,921,348	24
8,381	36,916	100	134,603	780,997	9,458,200	3,183,317	1,760,526	195,608	1,227,183	6,274,883	.....	.....	.....	
3,982	.....	.....	13,661	.....	2,439,043	1,202,024	1,169,022	.....	33,002	1,237,019	.....	.....	.....	
44,809	.....	.....	12,861	65,834	571,777	320,284	143,296	141,903	35,085	251,493	.....	.....	.....	
82,823	191,253	.....	101,824	711,080	8,234,809	4,962,294	4,050,485	320,602	591,207	3,272,515	1,882,354	.....	1,390,161	25
82,823	191,253	.....	101,689	711,080	8,074,050	4,801,535	3,889,726	320,602	591,207	3,272,515	.....	.....	.....	
.....	.....	.....	135	.....	160,759	160,759	160,759	.....	.....	.....	.....	.....	.....	
355,933	141,691	47,825	117,912	33,207	9,268,251	5,038,605	4,634,078	42,221	362,306	4,229,646	2,968,486	.....	1,261,160	26
68,277	22,458	500	145,009	726,632	5,943,624	4,066,898	3,257,624	254,386	554,888	1,876,726	346,603	.....	1,530,123	27
117,011	139,740	674	27,509	459,338	4,686,470	3,072,255	2,944,051	211,027	517,177	1,014,215	179,419	.....	834,796	28
293,853	6,255	2,426	170,240	605,730	5,347,024	3,741,695	2,747,046	358,942	635,707	1,605,329	678,780	.....	926,549	29
281,443	6,255	2,159	148,609	605,730	4,215,403	2,731,964	1,789,023	358,942	583,999	1,483,439	.....	.....	.....	
12,410	.....	267	21,631	.....	1,131,621	1,009,731	958,023	.....	51,708	121,890	.....	.....	.....	
44,274	3,503	9,943	207,271	391,488	4,841,157	2,774,157	2,052,008	252,919	469,231	2,066,999	780,673	.....	1,286,326	30
34,180	3,503	9,943	175,036	391,488	3,353,733	1,921,203	1,256,934	252,919	411,350	1,432,530	.....	.....	.....	
10,094	.....	.....	32,235	.....	1,487,424	852,955	795,074	.....	57,881	634,469	.....	.....	.....	
51,590	6,072	.....	19,970	17,382	6,258,155	2,717,798	2,480,078	4,590	233,130	3,540,357	962,493	.....	2,577,864	31
51,104	6,072	.....	19,438	17,382	4,559,244	1,752,726	1,576,053	4,590	172,083	2,806,518	.....	.....	.....	
486	.....	.....	532	.....	1,694,879	961,040	903,253	.....	57,787	733,839	.....	.....	.....	
.....	.....	.....	.....	.....	4,032	4,032	772	.....	3,260	.....	.....	.....	.....	
164,344	51,437	1,679	8,226	436,656	3,658,108	2,445,938	2,016,639	208,808	220,491	1,212,170	.....	7,226	1,219,396	32
253,532	19,569	1,788	203,321	448,188	4,376,725	3,341,579	2,776,011	122,998	442,570	1,035,146	337,603	.....	697,543	33
94,005	6,776	585	20,426	37,426	2,485,616	1,780,505	1,297,656	34,361	448,488	705,111	378,213	.....	326,898	34
43,797	6,518	219	41,227	395,770	3,602,779	2,898,317	2,353,672	119,742	424,903	704,462	91,944	.....	612,518	35
43,797	6,518	219	41,227	395,770	3,533,057	2,828,595	2,283,950	119,742	424,903	704,462	.....	.....	.....	
.....	.....	.....	.....	.....	69,722	69,722	69,722	.....	.....	.....	.....	.....	.....	
51,981	8,501	1,787	27,919	2,599	2,638,768	2,173,865	2,027,406	2,056	144,403	464,903	32,053	.....	432,850	36
51,676	7,664	1,397	27,862	2,599	2,569,088	2,130,571	1,986,805	2,056	141,710	438,517	.....	.....	.....	
305	499	390	57	.....	60,859	34,473	31,794	.....	2,679	26,386	.....	.....	.....	
.....	338	.....	.....	.....	8,821	8,821	8,807	.....	14	.....	.....	.....	.....	
122,936	3,426	7,800	27,959	456,342	4,255,359	2,589,729	1,779,856	243,739	546,134	1,685,630	940,269	.....	745,361	37
7,747	10,000	2,800	50,360	285	1,966,699	1,524,627	1,351,129	.....	173,498	442,072	116,118	.....	325,954	38
4,363	10,000	2,800	23,567	285	1,184,346	804,821	715,025	.....	89,796	379,525	.....	.....	.....	
3,384	.....	.....	26,793	.....	782,353	719,806	636,104	.....	83,702	62,547	.....	.....	.....	
33,663	107,924	3,114	132,276	800,868	3,836,669	2,662,597	1,834,157	360,606	467,834	1,174,072	283,511	.....	890,561	39
55,703	61,717	360	31,427	144	2,222,997	1,595,169	1,389,480	887	204,802	627,828	257,613	.....	370,215	40

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TABLE 4.—SUMMARY OF REVENUE RECEIPTS AND GOVERNMENTAL

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY, AND DIVISION OF CITY'S GOVERNMENT.	REVENUE RECEIPTS.										
		Total.	From taxes.					From special assessments and from special charges for outlays.	From fines, forfeits, and escheats.	From subventions and grants.	From donations and gifts.	From pension assessments.
			General property. (Table 7.)	Special property. (Table 7.)	Poll. (Table 7.)	Business. (Table 7.)	Non-business license. (Table 7.)					
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1912—Continued.												
41	Omaha, Nebr.	$3,705,008	$1,893,584	.....	.....	$539,301	$12,782	$422,269	$34,460	$65,720	$5,507	$5,516
	City corporation	2,681,380	1,479,013	.....	.....	632	12,782	422,269	23,267	28,709	5,507	1,030
	School district	1,023,628	414,571	.....	.....	538,669	.....	.....	11,193	37,011	.....	4,486
42	Fall River, Mass.	2,349,379	1,572,500	$122,276	$54,698	147,237	1,317	12,843	8,196	5,708	2,500	.....
43	Spokane, Wash.	4,071,421	1,502,652	.....	.....	205,662	5,059	1,158,427	19,462	473,502	2,863	4,271
	City corporation	3,195,465	1,108,384	.....	.....	205,662	5,059	1,158,427	19,462	.....	200	4,271
	School district	875,956	394,268	.....	.....	.....	.....	.....	.....	473,502	2,663	.....
44	Dayton, Ohio.	2,206,596	1,492,444	.....	.....	83,763	12,746	204,924	4,445	58,745	200	9,375
	City corporation	1,554,886	926,179	.....	.....	83,763	12,746	204,924	4,243	.....	150	1,976
	School district	651,710	566,265	.....	.....	.....	.....	.....	205	58,745	50	7,399
45	Grand Rapids, Mich.	2,277,609	1,313,354	.....	.....	65,780	7,283	482,303	6,924	28,341	860	.....
	City corporation	2,247,590	1,313,354	.....	.....	65,780	7,283	482,303	6,924	9,844	860	.....
	School district	30,019	.....	.....	.....	.....	.....	.....	.....	18,497	.....	.....
46	Nashville, Tenn.	2,085,703	1,060,940	.....	.....	90,008	3,920	28,656	15,825	336,934	.....	.....
47	Bridgeport, Conn.	1,869,571	1,462,562	15,672	34,174	142,837	8,147	74,077	13,292	54,983	162	.....
48	Lowell, Mass.	2,114,654	1,389,725	144,736	38,000	115,191	1,296	39,795	5,982	3,793	88	.....
49	Cambridge, Mass.	2,780,775	1,827,747	231,107	30,504	3,596	1,315	47,473	3,392	8,800	822	.....
50	San Antonio, Tex.	1,483,520	1,222,223	.....	11,776	38,884	10,820	.....	19,592	139,330	297	.....
	City corporation	1,037,868	921,124	.....	11,776	38,884	10,820	.....	19,592	.....	286	.....
	School district	445,652	301,099	.....	.....	.....	.....	.....	.....	139,330	11	.....
51	New Bedford, Mass.	2,676,250	1,688,409	296,527	46,929	90,270	1,250	51,516	4,599	15,257	.....	.....
52	Hartford, Conn.	3,041,405	1,526,428	418,836	40,016	73,425	1,530	64,978	9,835	57,137	2,365	1,707
	City corporation	2,660,301	1,458,076	418,836	40,016	73,425	1,530	64,978	9,835	56,342	2,365	1,707
	School district	381,104	368,352	.....	.....	.....	.....	.....	.....	795	.....	.....
53	Dallas, Tex.	2,531,130	1,597,588	.....	.....	44,360	1,143	426,095	23,367	124,402	315	.....
54	Trenton, N. J.	1,968,130	890,237	.....	9,355	124,496	11,943	277,687	8,644	239,651	3,085	2,323
55	Albany, N. Y.	2,270,922	1,324,835	78,099	.....	135,553	8,947	184,308	2,097	44,404	860	7,863
56	Salt Lake City, Utah	2,914,393	1,357,548	.....	20,042	332,104	18,520	493,330	11,286	308,503	425	6,127
	City corporation	2,002,752	774,128	.....	20,042	332,104	18,520	493,330	11,286	.....	425	.....
	School district	911,641	583,420	.....	.....	.....	.....	.....	.....	308,503	.....	6,127
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1912.												
57	Reading, Pa.	$1,258,054	$759,143	.....	$34,000	$82,601	$2,630	$22,966	$1,453	$31,713	.....	.....
	City corporation	944,924	544,304	.....	17,000	82,601	2,630	22,966	1,439	2,018	.....	.....
	School district	313,130	214,839	.....	17,000	.....	.....	.....	14	79,695	.....	.....
58	Camden, N. J.	1,465,466	714,086	.....	7,669	137,450	9,893	58,397	4,959	183,045	$903	$1,150
59	Springfield, Mass.	3,098,101	1,968,614	$236,085	47,822	112,678	6,240	41,331	11,405	4,708	1,625	.....
60	Tacoma, Wash.	3,883,673	1,219,821	.....	.....	130,501	6,564	992,552	14,813	406,686	2,148	3,367
	City corporation	3,058,968	808,953	.....	.....	130,501	6,564	992,552	14,813	.....	1,923	3,367
	School district	728,732	315,087	.....	.....	.....	.....	.....	.....	406,686	225	.....
	Metropolitan park board	95,973	95,781	.....	.....	.....	.....	.....	.....	.....	.....	.....
61	Lynn, Mass.	2,039,311	1,322,382	106,200	48,075	6,809	1,236	51,594	9,875	4,882	6,388	.....
62	Des Moines, Iowa.	1,930,108	1,453,097	.....	.....	121,487	9,347	222,553	17,808	36,671	1,205	1,737
	City corporation	1,187,555	758,856	.....	.....	121,487	9,347	222,553	17,808	.....	205	1,737
	School district	742,553	694,241	.....	.....	.....	.....	.....	.....	36,671	1,000	.....
63	Lawrence, Mass.	1,752,156	1,202,816	123,454	26,380	121,071	1,212	33,819	7,221	6,203	1,400	.....
64	Wilmington, Del.	1,203,642	797,264	1,338	.....	2,172	4,453	62,698	7,237	39,200	5,326	4,337
65	Kansas City, Kans.	2,191,721	1,254,905	.....	.....	57,990	14,463	473,100	14,636	43,603	6,633	.....
	City corporation	1,695,602	806,823	.....	.....	57,990	14,463	473,100	14,636	.....	6,633	.....
	School district	496,119	448,082	.....	.....	.....	.....	.....	.....	43,603	.....	.....
66	Yonkers, N. Y.	2,462,976	1,815,418	21,510	.....	103,307	8,659	161,882	3,552	42,480	327	9,832

[1] For explanation of differences in amounts reported in this column and total payments for outlays reported in Table 18, see text discussion for Table 18, page 97.

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COST PAYMENTS, BY DIVISIONS OF CITY GOVERNMENT: 1912—Continued.

assigned to each, see page 20. For a text discussion of this table, see page 67.]

REVENUE RECEIPTS—continued.					GOVERNMENTAL COST PAYMENTS.						Excess of governmental cost payments over revenue receipts.	EXCESS OF REVENUE RECEIPTS OVER—		City number.
						For expenses and interest.								
From earnings of general departments. (Table 9.)	From highway privileges. (Table 10.)	From rents. (Table 10.)	From interest. (Table 10.)	From earnings of public service enterprises. (Table 11.)	Total.	Total.	Expenses of general departments. (Table 12.)	Expenses of public service enterprises. (Table 15.)	Interest. (Table 17.)	For outlays.[1] (Table 18.)		Governmental cost payments.	Payments for expenses and interest.	
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1912—Continued.														
$54,051	$227,797	$1,978	$60,204	$381,839	$10,785,522	$2,994,872	$2,108,443	$259,650	$626,779	$7,790,650	$7,080,514	.....	$710,136	41
45,517	227,797	477	52,541	381,839	9,592,890	2,254,013	1,441,126	259,650	553,237	7,338,877	.....	.....	.....	
8,534	.....	1,501	7,663	.....	1,192,632	740,859	667,317	.....	73,542	451,773	.....	.....	.....	
51,157	10,908	1,864	108,141	250,034	2,398,567	1,957,729	1,560,419	100,315	296,995	440,838	49,188	.....	391,650	42
164,752	30,769	253	31,865	471,884	6,028,913	2,581,813	1,775,019	160,601	646,193	3,447,100	1,957,492	.....	1,489,608	43
159,229	30,769	253	31,865	471,884	4,783,581	1,773,876	1,065,143	160,601	548,132	3,009,705	.....	.....	.....	
5,523	.....	.....	.....	.....	1,245,332	807,937	709,876	.....	98,061	437,395	.....	.....	.....	
34,837	24,299	3,997	49,141	227,677	2,597,098	1,890,001	1,518,182	125,080	246,739	707,097	390,502	.....	316,595	44
30,163	24,299	3,997	34,769	227,677	1,984,399	1,335,297	981,118	125,080	229,099	649,102	.....	.....	.....	
4,674	.....	.....	14,372	.....	612,699	554,704	537,064	.....	17,640	57,995	.....	.....	.....	
84,521	2,798	292	30,740	254,413	3,159,360	1,905,883	1,619,782	109,667	176,434	1,253,477	881,751	.....	371,726	45
77,331	2,798	292	26,408	254,413	2,402,676	1,247,013	985,425	109,667	151,921	1,155,663	.....	.....	.....	
7,190	.....	.....	4,332	.....	756,684	658,870	634,357	.....	24,513	97,814	.....	.....	.....	
42,179	165,294	.....	22,753	319,192	2,413,823	1,590,210	1,231,616	105,968	252,626	823,613	328,120	.....	495,493	46
29,734	3,815	.....	30,028	88	1,807,056	1,448,692	1,366,434	1,577	80,681	358,364	.....	$62,515	420,879	47
60,045	10,098	.....	60,914	244,991	2,127,624	1,744,165	1,424,598	126,343	193,224	383,459	12,970	.....	370,489	48
75,315	12,442	125	149,373	388,674	2,810,220	2,422,893	1,742,360	115,881	564,652	387,327	29,445	.....	357,882	49
24,010	1,481	.....	3,139	11,968	1,343,484	1,072,913	918,982	9,418	144,513	270,571	.....	140,036	410,607	50
21,438	1,481	.....	499	11,968	921,486	734,133	591,455	9,418	133,260	187,353	.....	.....	.....	
2,572	.....	.....	2,640	.....	421,998	338,780	327,527	.....	11,253	83,218	.....	.....	.....	
58,425	10,187	.....	95,512	317,369	3,566,950	2,137,130	1,651,132	135,269	350,729	1,429,820	890,700	.....	539,120	51
49,836	61,866	3,004	60,045	370,397	3,035,313	2,164,808	1,773,519	99,834	291,455	870,505	.....	6,092	876,597	52
43,094	61,866	1,830	56,004	370,397	2,395,492	1,656,918	1,345,312	99,834	211,772	738,574	.....	.....	.....	
6,742	.....	1,174	4,041	.....	639,821	507,890	428,207	.....	79,683	131,931	.....	.....	.....	
27,110	11,476	436	46,457	228,381	3,319,879	1,535,318	1,140,616	211,490	183,212	1,784,561	788,749	.....	995,812	53
21,801	44,916	.....	72,894	261,098	2,148,388	1,557,157	1,177,159	103,199	276,799	591,231	180,258	.....	410,973	54
10,577	21	1,053	83,277	389,028	3,167,234	1,993,026	1,528,445	242,343	222,238	1,174,208	896,312	.....	277,896	55
34,082	2,643	2,585	11,698	315,500	2,714,439	1,971,278	1,465,587	158,304	347,387	743,161	.....	199,954	943,115	56
31,302	2,643	2,585	887	315,500	1,767,963	1,195,436	754,830	158,304	282,282	572,527	.....	.....	.....	
2,780	.....	.....	10,811	.....	946,476	775,842	710,737	.....	65,105	170,634	.....	.....	.....	
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1912.														
$11,929	$6,463	.....	$12,144	$243,012	$1,237,856	$987,383	$820,776	$91,707	$74,900	$250,473	.....	$20,198	$270,671	57
10,547	6,463	.....	11,944	243,012	893,677	643,204	493,829	91,707	57,668	250,473	.....	.....	.....	
1,382	.....	.....	200	.....	344,179	344,179	326,947	.....	17,232	.....	.....	.....	.....	
13,648	35,291	$614	41,983	256,378	1,550,335	1,377,213	1,103,491	89,638	184,084	173,122	$84,869	.....	88,253	58
120,537	14,584	857	53,921	477,694	3,455,433	2,413,455	1,947,218	211,164	255,073	1,041,978	357,332	.....	684,646	59
29,985	34,678	2,228	57,203	983,127	6,186,579	2,531,706	1,332,046	558,305	641,355	3,654,873	2,302,906	.....	1,351,967	60
23,412	34,678	2,228	56,850	983,127	5,320,158	1,946,338	789,955	558,305	598,078	3,373,820	.....	.....	.....	
6,381	.....	.....	353	.....	763,054	535,169	491,894	.....	43,275	227,885	.....	.....	.....	
192	.....	.....	.....	.....	103,367	50,199	50,197	.....	2	53,168	.....	.....	.....	
76,072	15,546	75	51,766	338,413	2,267,617	1,724,304	1,283,038	222,582	218,684	543,313	228,306	.....	315,007	61
14,914	16,393	260	21,202	13,434	2,486,640	1,453,427	1,312,217	35,761	105,449	1,033,213	556,532	.....	476,681	62
11,833	16,393	260	13,642	13,434	1,513,201	791,009	692,575	35,761	62,673	722,192	.....	.....	.....	
3,081	.....	.....	7,560	.....	973,439	662,418	619,642	.....	42,776	311,021	.....	.....	.....	
42,233	4,607	.....	15,812	165,928	1,572,721	1,422,085	1,208,181	76,921	136,983	150,636	.....	179,435	330,071	63
19,966	279	1,269	9,994	248,109	1,238,907	1,037,573	787,944	92,472	157,157	201,334	35,265	.....	166,069	64
5,253	29,579	529	23,034	267,996	2,428,560	1,305,632	866,197	104,653	334,782	1,122,928	236,839	.....	886,089	65
2,219	29,579	529	21,634	267,996	1,952,510	871,176	471,548	104,653	294,975	1,081,334	.....	.....	.....	
3,034	.....	.....	1,400	.....	476,050	434,456	394,649	.....	39,807	41,594	.....	.....	.....	
10,910	1,403	440	26,191	257,064	3,335,078	2,194,831	1,669,373	149,591	375,867	1,140,247	872,103	.....	268,144	66

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TABLE 4.—SUMMARY OF REVENUE RECEIPTS AND GOVERNMENTAL

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY, AND DIVISION OF CITY'S GOVERNMENT.	REVENUE RECEIPTS.										
		Total.	From taxes.					From special assessments and from special charges for outlays.	From fines, forfeits, and escheats.	From subventions and grants.	From donations and gifts.	From pension assessments.
			General property. (Table 7.)	Special property. (Table 7.)	Poll. (Table 7.)	Business. (Table 7.)	Non-business license. (Table 7.)	(Table 7.)	(Table 7.)	(Table 8.)	(Table 8.)	(Table 8.)
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1912—Continued.											
67	Youngstown, Ohio	$1,724,982	$909,543	.....	.....	$167,493	$1,391	$309,515	$13,418	$38,057	$177	.....
	City corporation	1,274,174	507,627	.....	.....	167,493	1,391	309,515	13,368	.....	177	.....
	School district	450,808	401,916	.....	.....	.....	.....	.....	50	38,057	.....	.....
68	Houston, Tex	1,855,345	1,302,430	.....	$9,205	40,352	7,101	.....	23,251	122,344	.....	.....
69	Fort Worth, Tex	2,070,742	1,083,790	.....	.....	31,919	4,811	540,089	14,930	85,408	1,500	.....
70	Duluth, Minn	2,496,861	1,298,811	$14,712	.....	234,447	20,996	229,848	19,270	73,869	.....	$10,127
	City corporation	1,820,474	732,773	7,918	.....	217,349	20,996	229,848	19,270	1,500	.....	.....
	School district	676,387	566,038	6,794	.....	17,098	.....	.....	.....	72,369	.....	10,127
71	Norfolk, Va	1,764,930	969,655	.....	2,131	395,371	7,771	.....	1,614	48,618	1,998	3,630
72	Oklahoma City, Okla	2,941,707	917,285	.....	.....	24,743	2,985	1,682,321	59,315	20,090	.....	.....
	City corporation	2,466,314	477,446	.....	.....	24,743	2,985	1,682,321	59,315	.....	.....	.....
	School district	475,393	439,839	.....	.....	.....	.....	.....	.....	20,090	.....	.....
73	Schenectady, N. Y	1,697,121	1,048,763	12,060	.....	106,700	3,818	254,526	5,050	37,963	1,793	3,250
74	Somerville, Mass	1,775,167	1,148,305	78,980	33,082	2,981	913	60,398	2,136	8,615	6,000	.....
75	St. Joseph, Mo	1,330,435	885,553	.....	.....	143,964	7,296	207,607	9,765	40,101	3,271	893
	City corporation	872,135	480,464	.....	.....	143,964	7,296	207,607	9,765	.....	3,271	893
	School district	458,300	405,089	.....	.....	.....	.....	.....	.....	40,101	.....	.....
76	Utica, N. Y	1,545,486	992,537	64,893	.....	107,035	3,560	154,710	2,627	34,674	235	4,430
77	Elizabeth, N. J	1,168,660	642,006	.....	10,000	139,828	2,253	87,445	4,221	193,565	738	1,684
78	Waterbury, Conn	1,377,863	885,005	12,898	27,128	80,496	1,707	51,428	11,549	49,938	5,358	.....
	City corporation	1,349,325	856,595	12,898	27,128	80,496	1,707	51,428	11,549	49,828	5,358	.....
	School district	28,538	28,410	.....	.....	.....	.....	.....	.....	110	.....	.....
79	Troy, N. Y	1,925,376	1,387,758	36,108	.....	104,459	3,908	55,825	491	35,230	24,893	6,428
	City corporation	1,779,834	1,285,550	27,545	.....	104,459	3,908	55,825	395	26,871	410	6,428
	Lansingburgh school district	96,793	61,555	563	.....	.....	.....	.....	.....	8,339	24,483	.....
	County supervisors' fund	48,749	40,653	8,000	.....	.....	.....	.....	96	.....	.....	.....
80	Akron, Ohio	1,321,728	750,446	.....	.....	108,205	496	199,636	12,595	34,310	14,139	.....
	City corporation	919,813	394,317	.....	.....	108,205	496	199,636	12,595	.....	14,139	.....
	School district	401,915	356,129	.....	.....	.....	.....	.....	.....	34,310	.....	.....
81	Manchester, N. H	1,244,925	771,843	56,961	15,154	153,881	6,704	987	1,192	4,551	7,949	.....
82	Hoboken, N. J	1,307,092	654,965	.....	735	125,916	3,898	189	2,935	226,599	1,255	894
83	Wilkes-Barre, Pa	896,712	605,563	.....	33,000	77,787	6,035	110,053	3,446	50,239	.....	1,985
	City corporation	565,559	342,048	.....	18,000	77,787	6,035	110,053	3,446	3,661	.....	.....
	School district	331,153	263,515	.....	15,000	.....	.....	.....	.....	46,578	.....	1,985
84	Erie, Pa	1,152,470	612,038	.....	11,417	63,420	4,164	76,178	3,352	58,355	.....	.....
	City corporation	827,505	358,730	.....	.....	63,420	4,164	76,178	3,352	1,726	.....	.....
	School district	324,965	253,308	.....	11,417	.....	.....	.....	.....	56,629	.....	.....
85	Evansville, Ind	1,378,884	703,194	.....	6,000	95,489	14,465	189,642	1,963	163,368	538	1,803
	City corporation	1,018,136	516,833	.....	4,000	95,489	14,465	189,642	1,963	.....	538	1,803
	School district	360,748	186,361	.....	2,000	.....	.....	.....	.....	163,368	.....	.....
86	Peoria, Ill	1,469,995	965,873	.....	.....	205,708	8,693	196,363	11,249	18,860	7,719	1,487
	City corporation	893,473	420,502	.....	.....	205,708	8,693	196,363	11,249	.....	7,369	1,487
	School district	490,537	460,939	.....	.....	.....	.....	.....	.....	18,860	.....	.....
	Pleasure, driveway, and park dist.	85,985	84,432	.....	.....	.....	.....	.....	.....	.....	350	.....
87	Fort Wayne, Ind	1,498,454	621,004	.....	26,701	66,316	2,581	372,948	2,530	102,199	50	1,432
	City corporation	1,142,257	386,103	.....	18,185	66,316	2,581	372,948	2,530	.....	50	1,432
	School district	356,197	234,901	.....	8,516	.....	.....	.....	.....	102,199	.....	.....
88	Harrisburg, Pa	1,463,904	775,631	.....	6,967	64,481	1,896	324,855	3,404	52,385	400	5,197
	City corporation	1,058,585	438,238	.....	.....	64,481	1,896	324,855	3,404	1,888	400	.....
	School district	405,319	337,393	.....	6,967	.....	.....	.....	.....	50,497	.....	5,197
89	Savannah, Ga	1,391,583	641,052	.....	.....	208,884	3,347	104,287	25,354	194,650	.....	.....
	City corporation	1,196,840	641,052	.....	.....	208,884	3,347	104,287	25,354	.....	.....	.....
	School district	194,743	.....	.....	.....	.....	.....	.....	.....	194,650	.....	.....

[1] For explanation of differences in amounts reported in this column and total payments for outlays reported in Table 18, see text discussion for Table 18, page 97.

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COST PAYMENTS, BY DIVISIONS OF CITY GOVERNMENT: 1912—Continued.

assigned to each, see page 20. For a text discussion of this table, see page 67.]

REVENUE RECEIPTS—continued.					GOVERNMENTAL COST PAYMENTS.						Excess of governmental cost payments over revenue receipts.	EXCESS OF REVENUE RECEIPTS OVER—		City number.
						For expenses and interest.								
From earnings of general departments. (Table 9.)	From highway privileges. (Table 10.)	From rents. (Table 10.)	From interest. (Table 10.)	From earnings of public service enterprises. (Table 11.)	Total.	Total.	Expenses of general departments. (Table 12.)	Expenses of public service enterprises. (Table 15.)	Interest. (Table 17.)	For outlays.[1] (Table 18.)		Governmental cost payments.	Payments for expenses and interest.	
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1912—Continued.														
$30,560	$2,345	$1,125	$32,544	$218,814	$1,954,438	$1,166,491	$933,929	$99,407	$133,155	$787,947	$229,456	.....	$558,491	67
27,686	2,345	1,125	24,633	218,814	1,298,559	744,751	538,609	99,407	106,735	553,808	.....	.....	.....	
2,874	.....	.....	7,911	.....	655,879	421,740	395,320	.....	26,420	234,139	.....	.....	.....	
49,935	20,855	.....	10,108	269,764	2,110,920	1,449,601	1,031,415	97,285	320,901	661,319	255,575	.....	405,744	68
32,747	.....	3,892	30,216	241,440	3,016,084	1,303,368	752,148	253,186	268,034	1,712,716	945,342	.....	767,374	69
23,517	989	265	9,461	560,549	2,592,593	1,796,982	1,173,800	302,749	320,433	795,611	95,732	.....	699,879	70
20,949	989	265	8,068	560,549	2,011,575	1,279,226	711,844	302,749	264,633	732,349	.....	.....	.....	
2,568	.....	.....	1,393	.....	581,018	517,756	461,956	.....	55,800	63,262	.....	.....	.....	
14,798	45,741	657	46,406	226,540	1,878,484	1,529,662	1,021,434	132,533	375,695	348,822	113,554	.....	235,268	71
61,816	5,146	.....	23,519	144,487	3,100,443	1,419,963	865,545	83,536	470,882	1,680,480	158,736	.....	1,521,744	72
60,708	5,146	.....	9,163	144,487	2,303,538	911,811	482,432	83,536	345,843	1,391,727	.....	.....	.....	
1,108	.....	.....	14,356	.....	796,905	508,152	383,113	.....	125,039	288,753	.....	.....	.....	
18,295	263	762	33,011	170,867	1,725,342	1,175,009	896,929	80,639	197,441	550,333	28,221	.....	522,112	73
168,868	9,574	1,303	4,062	249,648	1,788,934	1,525,079	1,278,217	57,311	189,551	263,855	13,767	.....	250,088	74
15,401	875	1,291	10,228	4,190	1,265,655	948,386	846,293	2,190	99,903	317,269	.....	$64,780	382,049	75
5,500	875	40	8,270	4,190	878,526	562,781	514,424	2,190	46,167	315,745	.....	.....	.....	
9,901	.....	1,251	1,958	.....	387,129	385,605	331,869	.....	53,736	1,524	.....	.....	.....	
160,179	11	.....	18,586	2,009	1,347,024	1,120,692	1,021,996	.....	98,696	226,332	.....	198,462	424,794	76
24,683	39,249	.....	22,246	742	1,122,020	902,543	763,466	1,700	137,377	219,477	.....	46,640	266,117	77
15,113	24	150	24,882	212,187	1,611,641	1,116,850	943,521	34,194	139,135	494,791	233,778	.....	261,013	78
15,113	24	150	24,864	212,187	1,563,433	1,068,642	902,633	34,194	131,815	494,791	.....	.....	.....	
.....	.....	.....	18	.....	48,208	48,208	40,888	.....	7,320	.....	.....	.....	.....	
11,394	1,007	.....	20,810	237,065	1,959,669	1,502,647	1,201,067	78,395	223,185	457,022	34,293	.....	422,729	79
10,944	1,007	.....	19,427	237,065	1,784,302	1,385,916	1,090,476	78,395	217,045	398,386	.....	.....	.....	
450	.....	.....	1,383	.....	127,691	69,055	62,915	.....	6,140	58,636	.....	.....	.....	
.....	.....	.....	.....	.....	47,676	47,676	47,676	.....	.....	.....	.....	.....	.....	
21,421	8,042	1,690	35,591	135,157	3,107,231	1,015,757	813,868	56,499	145,390	2,091,474	1,785,503	.....	305,971	80
13,950	8,042	1,690	31,556	135,157	2,660,350	673,655	492,860	56,499	124,296	1,986,695	.....	.....	.....	
7,471	.....	.....	4,005	.....	446,881	342,102	321,008	.....	21,094	104,779	.....	.....	.....	
10,734	23,597	.....	30,696	160,676	1,363,495	950,154	795,773	80,618	73,763	413,341	118,570	.....	294,771	81
9,526	31,786	.....	22,485	225,909	1,576,523	1,393,469	1,047,899	228,731	116,839	183,054	269,431	.....	[2] 86,377	82
1,736	.....	.....	5,778	1,090	1,220,059	728,152	650,201	2,804	75,147	491,907	323,347	.....	168,560	83
580	.....	.....	2,859	1,090	664,455	438,025	390,658	2,804	44,563	226,430	.....	.....	.....	
1,156	.....	.....	2,919	.....	555,604	290,127	259,543	.....	30,584	265,477	.....	.....	.....	
16,011	6,664	25	25,562	275,284	1,116,430	731,183	614,306	71,804	45,073	385,247	.....	36,040	421,287	84
14,026	6,664	25	23,936	275,284	824,651	464,940	359,783	71,804	33,353	359,711	.....	.....	.....	
1,985	.....	.....	1,626	.....	291,779	266,243	254,523	.....	11,720	25,536	.....	.....	.....	
6,922	17,473	90	9,762	168,175	1,352,733	845,429	665,910	102,277	77,242	507,304	.....	26,151	533,455	85
1,264	17,473	90	6,401	168,175	953,116	561,106	384,926	102,277	73,903	392,010	.....	.....	.....	
5,658	.....	.....	3,361	.....	399,617	284,323	280,984	.....	3,339	115,294	.....	.....	.....	
31,340	2,350	5,975	9,290	5,088	1,538,931	1,035,977	970,601	4,739	60,637	502,954	68,936	.....	434,018	86
28,835	2,350	.....	5,829	5,088	966,422	605,084	550,714	4,739	49,631	361,338	.....	.....	.....	
1,438	.....	5,975	3,325	.....	508,925	372,037	368,347	.....	3,690	136,888	.....	.....	.....	
1,067	.....	.....	136	.....	63,584	58,856	51,540	.....	7,316	4,728	.....	.....	.....	
11,559	2,963	120	15,955	272,096	1,390,297	863,939	636,579	186,257	41,103	526,358	.....	108,157	634,515	87
3,886	2,963	120	13,047	272,096	1,069,592	559,387	350,117	186,257	23,013	510,205	.....	.....	.....	
7,673	.....	.....	2,908	.....	320,705	304,552	286,462	.....	18,090	16,153	.....	.....	.....	
2,003	20,347	14	21,147	185,177	1,590,250	862,299	686,107	61,859	114,333	727,951	126,346	.....	601,605	88
1,115	20,347	.....	16,784	185,177	1,139,679	506,224	367,928	61,859	76,437	633,455	.....	.....	.....	
888	.....	14	4,363	.....	450,571	356,075	318,179	.....	37,896	94,496	.....	.....	.....	
18,047	12,805	.....	7,351	175,806	1,349,071	1,045,857	816,059	94,293	135,505	303,214	.....	42,512	345,726	89
17,954	12,805	.....	7,351	175,806	1,148,702	894,421	666,875	94,293	133,253	254,281	.....	.....	.....	
93	.....	.....	.....	.....	200,369	151,436	149,184	.....	2,252	48,933	.....	.....	.....	

[2] Excess of payments for expenses and interest over revenue receipts.

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TABLE 4.—SUMMARY OF REVENUE RECEIPTS AND GOVERNMENTAL

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY, AND DIVISION OF CITY'S GOVERNMENT.	REVENUE RECEIPTS.										
		Total.	From taxes.					From special assessments and from special charges for outlays.	From fines, forfeits, and escheats.	From subventions and grants.	From donations and gifts.	From pension assessments.
			General property. (Table 7.)	Special property. (Table 7.)	Poll. (Table 7.)	Business. (Table 7.)	Non-business license. (Table 7.)	(Table 7.)	(Table 7.)	(Table 8.)	(Table 8.)	(Table 8.)
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1912—Continued.												
90	East St. Louis, Ill.	$1,063,280	$494,066			$195,301	$8,317	$335,097	$1,808	$16,972		
	City corporation	735,646	184,916			195,301	8,317	335,097	1,808			
	School district	295,183	277,080							16,972		
	Park district	32,451	32,070									
91	Jacksonville, Fla.	1,830,172	565,168			164,122	11,960	122,136	41,139	121,785		
	City corporation	1,708,297	565,168			164,122	11,960	122,136	41,139			
	School district	121,875								121,785		
92	South Bend, Ind.	1,077,409	600,657		$5,593	113,827	14,660	156,684	1,014	61,747	$1,020	$1,110
	City corporation	717,994	352,035		2,796	70,927	14,660	156,684	1,014		520	1,110
	School district	359,415	248,622		2,797	42,900				61,747	500	
93	Terre Haute, Ind.	885,549	622,782		1,858	86,900	4,788	12,385	1,467	105,551	2,539	1,403
	City corporation	525,413	377,964		1,858	86,900	4,788	12,385	1,467		2,539	1,403
	School district	360,136	244,818							105,551		
94	Passaic, N. J.	640,788	356,797		1,100	66,075	5,092	26,814	6,531	133,300	1,012	347
95	Johnstown, Pa.	596,539	436,294		13,308	63,937	2,009	6,027	13,044	34,089		
	City corporation	342,007	228,620		6,654	63,937	2,009	6,027	12,951	1,412		
	School district	254,532	207,674		6,654				93	32,647		
96	Bayonne, N. J.	1,532,258	693,841			52,208	4,275	180,572	2,592	228,336	1,091	636
97	Brockton, Mass.	1,353,977	858,733	$30,410	31,882	3,504	710	46,418	9,687	4,565		
98	Portland, Me.	1,954,581	1,083,688		27,312	51,140	1,012	34,216	1,728	155,863	105,241	
	City corporation	1,573,910	1,082,086		27,312	51,140	1,012	29,697	1,728	155,863	105,241	
	Bridge district	5,889	1,602									
	Water district	374,782						4,519				
99	Holyoke, Mass.	1,749,329	793,605	112,393	29,478	75,155	574	14,302	5,211	1,554	1,687	
100	Charleston, S. C.	917,339	544,394			122,158	462	855	58,276	139,455	54	1,381
	City corporation	802,629	496,996			122,158	462	855	58,276	72,143	54	1,381
	School district	114,710	47,398							67,312		
101	Wichita, Kans.	1,411,319	781,892			22,047	8,585	549,502	11,058	12,261		
	City corporation	1,025,966	412,234			22,047	8,585	549,502	11,058			
	School district	385,353	369,658							12,261		
102	Allentown, Pa.	680,971	421,317		21,800	42,081	1,556	40,713	1,861	38,576		
	City corporation	437,587	231,738		10,800	42,081	1,556	40,713	1,861	1,411		
	School district	243,384	189,579		11,000					37,165		
103	Springfield, Ill.	1,079,139	609,391			127,197	4,845	133,315	7,641	17,393	12	1,390
	City corporation	697,941	252,807			127,197	4,813	132,967	7,623		12	1,390
	School district	314,732	292,041							17,393		
	Pleasure, driveway, and park dist.	66,466	64,543				32	348	18			
104	Covington, Ky.	796,544	457,243			60,809	6,331	32,430	2,598	79,299		
105	Altoona, Pa.	804,901	539,061			37,681	5,472	27,216	4,365	41,842		
	City corporation	487,879	264,940			37,681	5,472	27,216	4,353	1,457		
	School district	317,022	274,124						12	40,085		
106	Pawtucket, R. I.	1,240,665	765,939		4,586	55,423	2,748	17,604	1,606	11,134		
107	Canton, Ohio	901,040	526,918			82,648	2,241	119,330	1,862	28,248	91	
	City corporation	621,969	284,884			82,648	2,241	119,330	1,762		91	
	School district	279,071	242,034						100	28,248		
108	Mobile, Ala.	1,122,298	322,360			169,913	4,936	263,833	19,608	129,614	155	
	City corporation	991,454	322,360			169,913	4,936	263,833	19,608			
	School district	130,844								129,614	155	
109	Sacramento, Cal.	1,831,580	896,914			105,869	6,002	386,395	10,463	203,540		
	City corporation	1,435,148	697,654			105,869	6,002	386,395	10,463	16,179		
	School district	396,432	199,260							187,361		
110	Saginaw, Mich.	1,085,697	644,576			42,082	1,478	197,526	1,953	17,650	25,000	
	City corporation	1,046,592	644,576			42,082	1,478	197,526	1,953	16,809		
	School district	39,105								841	25,000	

[1] For explanation of differences in amounts reported in this column and total payments for outlays reported in Table 18, see text discussion for Table 18, page 97.

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COST PAYMENTS, BY DIVISIONS OF CITY GOVERNMENT: 1912—Continued.

assigned to each, see page 20. For a text discussion of this table, see page 67.]

REVENUE RECEIPTS—continued.					GOVERNMENTAL COST PAYMENTS.						Excess of governmental cost payments over revenue receipts.	EXCESS OF REVENUE RECEIPTS OVER—		City number.
						For expenses and interest.								
From earnings of general departments.	From highway privileges.	From rents.	From interest.	From earnings of public service enterprises.	Total.	Total.	Expenses of general departments.	Expenses of public service enterprises.	Interest.	For outlays.[1]		Governmental cost payments.	Payments for expenses and interest.	
(Table 9.)	(Table 10.)	(Table 10.)	(Table 10.)	(Table 11.)			(Table 12.)	(Table 15.)	(Table 17.)	(Table 18.)				
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1912—Continued.														
$11,256	.....	.....	$306	$157	$1,522,713	$931,222	$793,897	$495	$136,830	$591,491	$459,433	.....	$132,058	90
10,050	.....	.....	.....	157	1,029,809	657,520	542,770	495	114,255	372,289	.....	.....	.....	
1,131	.....	.....	.....	.....	271,687	253,341	234,891	.....	18,450	18,346	.....	.....	.....	
75	.....	.....	306	.....	221,217	20,361	16,236	.....	4,125	200,856	.....	.....	.....	
35,647	$29,937	.....	16,160	722,118	2,499,860	1,292,273	883,045	289,772	119,456	1,207,587	669,688	.....	537,899	91
35,557	29,937	.....	16,160	722,118	2,340,422	1,174,335	774,567	289,772	109,996	1,166,087	.....	.....	.....	
90	.....	.....	.....	.....	159,438	117,938	108,478	.....	9,460	41,500	.....	.....	.....	
5,642	500	.....	6,858	108,097	1,047,171	640,030	544,207	51,835	43,988	407,141	.....	$30,238	437,379	92
5,257	500	.....	4,394	108,097	686,465	378,463	300,517	51,835	26,111	308,002	.....	.....	.....	
385	.....	.....	2,464	.....	360,706	261,567	243,690	.....	17,877	99,139	.....	.....	.....	
12,227	688	.....	11,347	21,614	953,094	725,542	674,074	18,426	33,042	227,552	67,545	.....	160,007	93
6,386	688	.....	7,421	21,614	541,398	425,347	383,229	18,426	23,692	116,051	.....	.....	.....	
5,841	.....	.....	3,926	.....	411,696	300,195	290,845	.....	9,350	111,501	.....	.....	.....	
17,197	16,244	.....	10,279	.....	913,171	685,915	612,292	.....	73,623	227,256	272,383	.....	[2]45,127	94
9,602	1,821	.....	15,605	803	576,114	471,714	435,908	766	35,040	104,400	.....	20,425	124,825	95
4,483	1,821	.....	13,260	803	329,681	246,934	225,576	766	20,592	82,747	.....	.....	.....	
5,119	.....	.....	2,345	.....	246,433	224,780	210,332	.....	14,448	21,653	.....	.....	.....	
22,056	19,475	.....	26,646	300,530	1,453,385	1,131,820	748,002	203,179	180,639	321,565	.....	78,873	400,438	96
115,961	8,098	.....	29,434	154,375	1,389,904	1,088,404	878,185	64,863	145,356	301,500	35,927	.....	265,573	97
49,362	4,125	$11,621	57,845	371,428	2,040,919	1,485,220	1,040,239	96,004	348,977	555,699	86,338	.....	469,361	98
49,268	.....	11,621	33,356	25,586	1,617,112	1,199,788	1,031,517	38,751	129,520	417,324	.....	.....	.....	
67	4,125	.....	95	.....	21,719	18,417	5,800	.....	12,617	3,302	.....	.....	.....	
27	.....	.....	24,394	345,842	402,088	267,015	2,922	57,253	206,840	135,073	.....	.....	.....	
24,873	5,499	.....	59,300	625,698	1,759,960	1,414,865	876,568	394,716	143,581	345,095	10,631	.....	334,464	99
13,639	.....	.....	32,409	4,256	867,544	828,616	655,498	3,223	169,895	38,928	.....	49,795	88,723	100
13,639	.....	.....	32,409	4,256	758,683	724,426	551,308	3,223	169,895	34,257	.....	.....	.....	
.....	.....	.....	.....	.....	108,861	104,190	104,190	.....	.....	4,671	.....	.....	.....	
12,461	3,061	1,246	4,042	5,164	1,451,541	777,713	569,315	6,578	201,820	673,828	40,222	.....	633,606	101
11,098	3,061	1,111	2,106	5,164	1,033,195	521,170	335,579	6,578	179,013	512,025	.....	.....	.....	
1,363	.....	135	1,936	.....	418,346	256,543	233,736	.....	22,807	161,803	.....	.....	.....	
2,725	.....	.....	7,422	102,920	600,453	462,948	369,112	45,132	48,704	137,505	.....	80,518	218,023	102
2,307	.....	.....	2,200	102,920	376,209	268,056	203,119	45,132	19,805	108,153	.....	.....	.....	
418	.....	.....	5,222	.....	224,244	194,892	165,993	.....	28,899	29,352	.....	.....	.....	
19,421	17,245	.....	5,643	135,646	1,137,945	808,554	675,644	64,195	68,715	329,391	58,806	.....	270,585	103
14,885	17,245	.....	3,356	135,646	696,260	481,816	357,118	64,195	60,503	214,444	.....	.....	.....	
3,011	.....	.....	2,287	.....	338,141	271,278	271,278	.....	.....	66,863	.....	.....	.....	
1,525	.....	.....	.....	.....	103,544	55,460	47,248	.....	8,212	48,084	.....	.....	.....	
5,792	9,150	298	.....	142,594	877,214	708,811	539,944	51,790	117,077	168,403	80,670	.....	87,733	104
4,228	.....	180	22,316	122,837	873,940	576,569	439,156	28,681	108,732	297,371	69,039	.....	228,332	105
2,104	.....	.....	21,819	122,837	617,757	328,141	213,878	28,681	85,582	289,616	.....	.....	.....	
2,124	.....	180	497	.....	256,183	248,428	225,278	.....	23,150	7,755	.....	.....	.....	
26,050	18,926	10	55,308	281,331	1,329,840	1,090,608	750,163	87,979	252,466	239,232	89,175	.....	150,057	106
8,560	.....	.....	25,003	106,139	1,018,305	644,111	491,408	53,102	99,601	374,194	117,265	.....	256,929	107
4,863	.....	.....	20,011	106,139	752,656	397,746	265,055	53,102	79,589	354,910	.....	.....	.....	
3,697	.....	.....	4,992	.....	265,649	246,365	226,353	.....	20,012	19,284	.....	.....	.....	
15,885	10,123	.....	7,044	178,737	991,682	740,021	457,472	72,630	209,919	251,661	.....	130,616	382,277	108
14,810	10,123	.....	7,044	178,737	868,893	621,575	341,840	72,630	207,105	247,318	.....	.....	.....	
1,075	.....	.....	.....	.....	122,789	118,446	115,632	.....	2,814	4,343	.....	.....	.....	
24,904	465	.....	2,548	194,480	1,923,632	1,127,684	1,010,521	67,713	49,450	795,948	92,052	.....	703,896	109
15,093	465	.....	2,548	194,480	1,433,847	772,268	660,633	67,713	43,922	661,579	.....	.....	.....	
9,811	.....	.....	.....	.....	489,785	355,416	349,888	.....	5,528	134,369	.....	.....	.....	
17,822	106	.....	18,356	119,148	1,013,518	792,318	635,918	66,006	90,394	221,200	.....	72,179	293,379	110
10,370	106	.....	12,544	119,148	735,985	526,828	372,871	66,006	87,951	209,157	.....	.....	.....	
7,452	.....	.....	5,812	.....	277,533	265,490	263,047	.....	2,443	12,043	.....	.....	.....	

[2]Excess of payments for expenses and interest over revenue receipts.

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TABLE 4.—SUMMARY OF REVENUE RECEIPTS AND GOVERNMENTAL

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY, AND DIVISION OF CITY'S GOVERNMENT.	REVENUE RECEIPTS.										
		Total.	From taxes.					From special assessments and from special charges for outlays.	From fines, forfeits, and escheats.	From subventions and grants.	From donations and gifts.	From pension assessments.
			General property.	Special property.	Poll.	Business.	Non-business license.					
			(Table 7.)	(Table 7.)	(Table 7.)	(Table 7.)	(Table 7.)	(Table 7.)	(Table 7.)	(Table 8.)	(Table 8.)	(Table 8.)
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1912—Continued.												
111	Sioux City, Iowa	$1,084,334	$601,371			$83,867	$4,310	$189,357	$6,234	$17,343	$17,880	$752
	City corporation	788,831	324,832			83,867	4,310	189,357	6,234		17,880	752
	School district	295,503	276,539							17,343		
112	Binghamton, N. Y.	827,494	521,245	$16,308		42,746	2,300	63,693	1,981	23,945		597
113	Atlantic City, N. J.	1,900,851	1,081,447		$265	241,789	14,737	38,726	8,898	145,310	50	2,894
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912.												
114	Rockford, Ill.	$930,905	$703,336			$8,520		$64,977	$7,180	$14,106	$65	$928
	City corporation	511,629	305,661			8,520		64,977	7,161		40	928
	School district	376,730	356,415							14,106		
	Park district	42,546	41,260						19		25	
115	Little Rock, Ark.	987,575	350,371			95,022	$15,917	345,221	32,795	92,761	4,516	
	City corporation	698,992	141,486			84,839	15,917	345,221	32,795	23,929	4,516	
	School district	288,583	208,885			10,183				68,832		
116	Augusta, Ga.	929,069	401,239			107,471	1,578	22,181	12,864	136,923	1,000	2,250
	City corporation	783,306	401,239			107,471	1,578	22,181	12,864		1,000	2,250
	School district	145,763								136,923		
117	Springfield, Ohio	815,036	468,422			60,518	4,761	82,180	4,052	25,758	4,057	2,505
	City corporation	594,411	281,694			60,518	4,761	82,180	4,052		4,057	99
	School district	220,625	186,728							25,758		2,406
118	Lancaster, Pa.	594,444	322,215		$2,027	34,900	14,623	2,050	389	42,844		
	City corporation	420,217	193,378			34,900	14,623	2,050	389	1,862		
	School district	174,227	128,837		2,027					40,982		
119	Pueblo, Colo.	1,026,654	553,257			114,565	2,565	40,779	8,858	48,972		
	City corporation	776,177	353,146			114,565	2,565	40,779	8,858			
	School district	250,477	200,111							48,972		
120	New Britain, Conn.	867,657	555,990	$10,224	17,787	27,658	1,612	36,377	10,202	27,293	2,519	
121	Chattanooga, Tenn.	768,842	441,340			82,182		69,475	15,199	109,128	3,296	
122	York, Pa.	418,648	270,342		3,577	25,643	2,628	48,561	1,091	39,967	1,000	
	City corporation	296,816	195,424			25,643	2,628	48,561	1,091	1,139	1,000	
	School district	121,832	74,918		3,577					38,828		
123	Malden, Mass.	1,019,918	636,406	93,883	23,800	794	519	38,789	1,747	2,680	1,649	
124	Berkeley, Cal.	918,813	516,705			13,239	6,669	133,410	2,737	211,558	151	
	City corporation	489,742	304,014			13,239	6,669	133,410	2,737	1,295	126	
	School district	429,071	212,691							210,263	25	
125	Bay City, Mich.	717,595	488,009			39,542	231	44,915	317	10,562		
	City corporation	596,323	378,977			39,542	231	44,915	317	2,886		
	School district	121,272	109,026							7,676		
126	Haverhill, Mass.	1,030,959	605,903	59,828	25,508	58,217	2,198	29,658	4,223	2,952	15,000	
127	Topeka, Kans.	1,019,749	628,000			20,086	5,269	194,295	3,867	14,919	1,513	
	City corporation	713,512	345,767			20,086	5,269	194,295	3,867		10	
	School district	306,237	282,233							14,919	1,503	
128	Salem, Mass.	895,669	586,610	66,987	19,214	1,146	2,512	21,079	5,069	1,494	4,873	
129	Lincoln, Nebr.	998,599	614,289		11,274	56,559	2,337	129,861	2,761	23,324		
	City corporation	666,661	355,789		11,274	3,034	2,337	129,861	1,341	7,722		
	School district	331,938	258,500			53,525			1,420	15,602		
130	Davenport, Iowa	927,077	687,015			53,536	2,366	128,049	4,614	18,838		879
	City corporation	650,934	434,185			53,536	2,366	128,049	4,614			879
	School district	276,143	252,830							18,838		
131	El Paso, Tex.	1,065,700	625,628			23,591	1,651	95,968	21,521	55,228		
132	San Diego, Cal.	2,118,230	983,248			133,178	42,525	446,546	19,541	150,167		327
	City corporation	1,723,297	743,677			133,178	42,525	446,546	19,541	2,742		327
	School district	394,933	239,571							147,425		

[1] For explanation of differences in amounts reported in this column and total payments for outlays reported in Table 18, see text discussion for Table 18, page 97.

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COST PAYMENTS, BY DIVISIONS OF CITY GOVERNMENT: 1912—Continued.

assigned to each, see page 20. For a text discussion of this table, see page 67.]

REVENUE RECEIPTS—continued.					GOVERNMENTAL COST PAYMENTS.						EXCESS OF REVENUE RECEIPTS OVER—		City number.
						For expenses and interest.							
From earnings of general departments. (Table 9.)	From highway privileges. (Table 10.)	From rents. (Table 10.)	From interest. (Table 10.)	From earnings of public service enterprises. (Table 11.)	Total.	Total.	Expenses of general departments. (Table 12.)	Expenses of public service enterprises. (Table 15.)	Interest. (Table 17.)	For outlays.[1] (Table 18.)	Excess of governmental cost payments over revenue receipts.	Governmental cost payments.	Payments for expenses and interest.	
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1912—Continued.														
$29,874	$17,490	$388	$1,715	$113,763	$1,043,803	$655,494	$540,208	$39,927	$75,359	$388,309	.....	$40,531	$428,840	111
28,361	17,490	328	1,667	113,763	726,860	366,098	267,969	39,927	58,202	360,762	.....	.....	.....	
1,513	.....	60	48	.....	316,943	289,396	272,239	.....	17,157	27,547	.....	.....	.....	
14,665	.....	199	12,712	127,103	848,469	631,861	541,150	57,489	33,222	216,608	$20,975	.....	195,633	112
29,244	30,122	265	95,660	211,444	2,671,157	1,583,151	1,143,448	81,977	357,726	1,088,006	770,306	.....	317,700	113
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912.														
$14,591	$12,340	$163	$654	$104,045	$1,101,256	$669,297	$536,192	$82,001	$51,104	$431,959	$170,351	.....	$261,608	114
7,745	12,340	163	49	104,045	642,834	387,109	276,846	82,001	28,262	255,725	.....	.....	.....	
6,209	.....	.....	.....	.....	393,592	254,455	239,620	.....	14,835	139,137	.....	.....	.....	
637	.....	.....	605	.....	64,830	27,733	19,726	.....	8,007	37,097	.....	.....	.....	
33,134	8,184	.....	684	8,970	1,315,708	519,949	458,830	9,357	51,762	795,759	328,133	.....	467,626	115
32,451	8,184	.....	684	8,970	934,374	322,600	276,810	9,357	36,433	611,774	.....	.....	.....	
683	.....	.....	.....	.....	381,334	197,349	182,020	.....	15,329	183,985	.....	.....	.....	
51,314	14,601	1,168	5,082	171,398	1,208,718	830,360	671,696	73,137	85,527	378,358	279,649	.....	98,709	116
47,166	14,601	1,168	390	171,398	1,048,423	684,619	530,600	73,137	80,882	363,804	.....	.....	.....	
4,148	.....	.....	4,692	.....	160,295	145,741	141,096	.....	4,645	14,554	.....	.....	.....	
25,099	.....	.....	39,076	98,608	926,911	654,884	532,972	39,327	82,585	272,027	111,875	.....	160,152	117
21,772	.....	.....	36,670	98,608	606,780	427,181	316,861	39,327	70,993	179,599	.....	.....	.....	
3,327	.....	.....	2,406	.....	320,131	227,703	216,111	.....	11,592	92,428	.....	.....	.....	
1,962	3,000	.....	8,666	161,768	631,942	532,356	369,183	109,705	53,468	99,586	37,498	.....	62,088	118
1,523	3,000	.....	6,724	161,768	448,092	361,084	216,157	109,705	35,222	87,008	.....	.....	.....	
439	.....	.....	1,942	.....	183,850	171,272	153,026	.....	18,246	12,578	.....	.....	.....	
7,667	1,348	.....	4,612	244,031	971,375	816,472	524,661	120,591	171,220	154,903	.....	$55,279	210,182	119
6,273	1,348	.....	4,612	244,031	653,110	582,219	311,776	120,591	149,852	70,891	.....	.....	.....	
1,394	.....	.....	.....	.....	318,265	234,253	212,885	.....	21,368	84,012	.....	.....	.....	
31,065	.....	90	12,600	134,234	885,429	611,439	458,220	29,741	123,478	273,990	17,772	.....	256,218	120
36,075	3,675	712	4,110	2,750	1,009,395	681,674	533,804	6,817	141,053	327,721	240,553	.....	87,168	121
2,755	10,957	.....	11,851	276	540,911	359,245	310,594	150	48,501	181,666	122,263	.....	59,403	122
1,615	10,957	.....	8,482	276	351,260	184,839	149,846	150	34,843	166,371	.....	.....	.....	
1,140	.....	.....	3,369	.....	189,651	174,356	160,748	.....	13,608	15,295	.....	.....	.....	
57,435	9,947	396	42,093	109,780	984,994	881,964	687,928	43,856	150,180	103,030	.....	34,924	137,954	123
14,222	13,379	3,090	980	2,673	828,481	666,848	619,941	1,812	45,095	161,633	.....	90,332	251,965	124
11,220	13,379	.....	980	2,673	458,191	299,777	282,373	1,812	15,592	158,414	.....	.....	.....	
3,002	.....	3,090	.....	.....	370,290	367,071	337,568	.....	29,503	3,219	.....	.....	.....	
5,682	.....	.....	9,156	119,187	668,983	581,976	438,207	83,417	60,352	87,007	.....	48,612	135,619	125
4,764	.....	.....	5,504	119,187	465,748	380,349	240,265	83,417	56,667	85,399	.....	.....	.....	
918	.....	.....	3,652	.....	203,235	201,627	197,942	.....	3,685	1,608	.....	.....	.....	
43,283	15,528	.....	43,037	125,624	987,334	781,271	636,185	41,343	103,743	206,063	.....	43,625	249,688	126
23,836	706	.....	11,746	115,512	1,032,285	695,516	526,525	54,641	114,350	336,769	12,536	.....	324,233	127
16,810	706	.....	11,190	115,512	708,027	420,351	274,561	54,641	91,149	287,676	.....	.....	.....	
7,026	.....	.....	556	.....	324,258	275,165	251,964	.....	23,201	49,093	.....	.....	.....	
39,601	5,283	.....	14,210	127,591	1,003,552	703,107	594,459	56,650	51,998	300,445	107,883	.....	192,562	128
9,051	14,857	.....	13,846	120,440	1,027,021	610,901	484,103	56,813	69,985	416,120	28,422	.....	387,698	129
6,530	14,857	.....	13,476	120,440	731,138	350,791	231,203	56,813	62,775	380,347	.....	.....	.....	
2,521	.....	.....	370	.....	295,883	260,110	252,900	.....	7,210	35,773	.....	.....	.....	
17,483	1,350	1,056	7,346	4,545	1,036,310	628,081	594,111	4,269	29,701	408,229	109,233	.....	298,996	130
15,810	1,350	.....	5,600	4,545	709,924	369,172	349,573	4,269	15,330	340,752	.....	.....	.....	
1,673	.....	1,056	1,746	.....	326,386	258,909	244,538	.....	14,371	67,477	.....	.....	.....	
38,436	6	.....	12,171	191,500	1,162,980	747,268	517,793	123,000	106,475	415,721	97,289	.....	318,432	131
24,819	5,967	583	10,424	300,905	2,318,372	1,235,542	892,632	187,945	154,965	1,082,830	200,142	.....	882,688	132
16,882	5,967	583	10,424	300,905	2,066,654	920,973	609,422	187,945	123,606	1,145,681	.....	.....	.....	
7,937	.....	.....	.....	.....	251,718	314,569	283,210	.....	31,359	[2] 62,851	.....	.....	.....	

[1] Excess receipts offsetting outlays over outlay payments.

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TABLE 4.—SUMMARY OF REVENUE RECEIPTS AND GOVERNMENTAL

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY, AND DIVISION OF CITY'S GOVERNMENT.	REVENUE RECEIPTS.										
		Total.	From taxes.					From special assessments and from special charges for outlays.	From fines, forfeits, and escheats.	From subventions and grants.	From donations and gifts.	From pension assessments.
			General property. (Table 7.)	Special property. (Table 7.)	Poll. (Table 7.)	Business. (Table 7.)	Non-business license. (Table 7.)	(Table 7.)	(Table 7.)	(Table 8.)	(Table 8.)	(Table 8.)
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912—Continued.											
133	Tampa, Fla	$747,209	$414,725			$83,670	$1,200	$11,817	$26,264	$159,407		
	City corporation	587,747	414,725			83,670	1,200	11,817	26,264			
	School district	159,462								159,407		
134	McKeesport, Pa	710,842	466,260			34,039	939	32,941	7,862	33,391	$25	
	City corporation	463,030	265,346			34,039	939	32,941	7,862	1,103	25	
	School district	247,812	200,914							32,288		
135	Flint, Mich	558,885	379,638			24,409	1,404	34,096	2,900	6,281	120	
	City corporation	548,972	379,638			24,409	1,404	34,096	2,900		120	
	School district	9,913								6,281		
136	Kalamazoo, Mich	614,091	393,011			33,467	2,355	100,116	1,612	5,028		
	City corporation	435,157	223,349			33,467	2,355	100,116	1,612			
	School district	178,934	169,662							5,028		
137	Racine, Wis	701,352	418,139			76,948	2,450	79,828	6,423	62,416	48	$1,282
138	Superior, Wis	751,889	495,769			89,112	941	107,746	18,767	25,056	161	1,032
139	Wheeling, W. Va	729,728	399,912		$2,984	63,826	1,986	1,647	12,643	16,170		
	City corporation	525,748	216,154		2,984	63,826	1,986	1,647	12,639			
	School district	203,980	183,758						4	16,170		
140	Macon, Ga	881,416	300,292		3,354	108,126	1,008	99,324	27,192	115,559		
	City corporation	762,828	300,292		3,354	108,126	1,008	99,324	27,192			
	School district	118,588								115,559		
141	Newton, Mass	1,813,505	1,258,100	$142,545	19,701	858	405	58,256	2,164	7,233	14,926	
142	Butte, Mont	871,925	504,569		21,178	85,019	4,719	90,588	10,175	127,393	277	
	City corporation	595,161	357,022		21,178	85,019	4,719	90,588	10,175		277	
	School district	276,764	147,547							127,393		
143	Woonsocket, R. I	646,605	387,086		2,385	45,098	1,883	12,300	709	10,537		
144	Montgomery, Ala	729,672	260,984		11,862	134,215	3,854	109,330	21,731	27,378		
145	Chester, Pa	446,435	287,162		11,593	22,357	8,783	51,867	1,143	33,571		
	City corporation	292,489	183,423			22,357	8,783	51,867	1,143	871		
	School district	153,946	103,739		11,593					32,700		
146	Fitchburg, Mass	866,787	526,813	70,088	19,424	42,846	423	24,143	3,179	1,978	1,350	
147	Dubuque, Iowa	679,815	489,908			36,729	1,075	62,534	402	13,067	31	642
	City corporation	531,066	354,593			36,729	1,075	62,534	402		31	642
	School district	148,749	135,315							13,067		
148	Galveston, Tex	883,573	496,768			18,129	11,678	2,702	4,850	127,293		
	City corporation	781,122	443,199			18,129	11,678	2,702	4,850	79,950		
	School district	102,451	53,569							47,343		
149	West Hoboken, N. J	375,318	166,683		1,000	51,637	1,745	26,905	549	108,978		535
150	New Castle, Pa	382,331	280,363			12,159	1,589	39,574	2,553	26,165		
	City corporation	255,389	184,000			12,159	1,589	39,574	2,553	943		
	School district	126,942	96,363							25,222		
151	Roanoke, Va	619,374	429,111		3,150	100,467	2,848	7,194	13,817	22,020	220	
152	Elmira, N. Y	613,348	490,525	14,391		42,662	2,252	19,263	1,683	18,932	988	788
153	Huntington, W. Va	577,041	276,245		6,299	35,956	1,900	222,184	8,828	11,722		
	City corporation	448,485	160,172		6,299	35,956	1,900	222,184	8,828			
	School district	128,556	116,073							11,722		
154	East Orange, N. J	1,002,363	592,484		6,127	12,248	10,431	26,998	2,170	132,135	4,864	1,131
155	Knoxville, Tenn	834,937	356,126		2,720	74,753	2,370	74,469	22,718	77,185		
156	Hamilton, Ohio	712,725	330,876			58,186	3,061	80,966	47	21,274	125	2,522
	City corporation	533,369	178,034			58,186	3,061	80,966	47		125	
	School district	179,356	152,842							21,274		2,532
157	Lexington, Ky	651,390	401,001			104,627	454	84,413	3,055	42,609		

[1] For explanation of differences in amounts reported in this column and total payments for outlays reported in Table 18, see text discussion for Table 18, page 97.

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COST PAYMENTS, BY DIVISIONS OF CITY GOVERNMENT: 1912—Continued.

assigned to each, see page 20. For a text discussion of this table, see page 67.]

REVENUE RECEIPTS—continued.					GOVERNMENTAL COST PAYMENTS.						Excess of governmental cost payments over revenue receipts.	EXCESS OF REVENUE RECEIPTS OVER—		City number.
						For expenses and interest.								
From earnings of general departments. (Table 9.)	From highway privileges. (Table 10.)	From rents. (Table 10.)	From interest. (Table 10.)	From earnings of public service enterprises. (Table 11.)	Total.	Total.	Expenses of general departments. (Table 12.)	Expenses of public service enterprises. (Table 15.)	Interest. (Table 17.)	For outlays.[1] (Table 18.)		Governmental cost payments.	Payments for expenses and interest.	
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912—Continued.														
$39,567	$3,698	$740	$2,830	$3,291	$687,571	$551,868	$489,642	$2,164	$60,062	$135,703	.....	$59,638	$195,341	133
39,512	3,698	740	2,830	3,291	548,787	469,952	412,814	2,164	54,974	78,835	.....	.....	.....	
55	.....	.....	.....	.....	138,784	81,916	76,828	.....	5,088	56,868	.....	.....	.....	
12,792	4,918	5	10,546	107,124	709,270	654,325	484,601	105,154	64,570	54,945	.....	1,572	56,517	134
3,293	4,918	5	5,435	107,124	457,348	412,491	267,284	105,154	40,053	44,857	.....	.....	.....	
9,499	.....	.....	5,111	.....	251,922	241,834	217,317	.....	24,517	10,088	.....	.....	.....	
25,040	.....	172	7,137	77,688	717,439	411,446	334,049	34,241	43,156	305,993	$158,554	.....	147,439	135
22,676	.....	.....	6,041	77,688	535,558	257,086	186,911	34,241	35,934	278,472	.....	.....	.....	
2,364	.....	172	1,096	.....	181,881	154,360	147,138	.....	7,222	27,521	.....	.....	.....	
12,601	.....	.....	7,183	58,718	699,138	490,455	380,552	51,008	48,895	218,683	85,047	.....	133,636	136
9,017	.....	.....	6,523	58,718	436,012	284,117	197,685	51,008	35,424	151,895	.....	.....	.....	
3,584	.....	.....	660	.....	263,126	196,338	182,867	.....	13,471	66,788	.....	.....	.....	
15,981	18,317	450	7,099	11,971	713,532	481,102	428,389	12,036	40,677	232,430	12,180	.....	220,250	137
4,780	2,762	88	5,675	.....	819,734	583,488	537,204	.....	46,284	236,246	67,845	.....	168,401	138
9,771	6,691	1,373	9,786	202,939	837,002	665,793	475,756	138,966	51,071	171,209	107,274	.....	63,935	139
7,640	6,691	1,261	7,981	202,939	633,724	474,712	294,038	138,966	41,708	159,012	.....	.....	.....	
2,131	.....	112	1,805	.....	203,278	191,081	181,718	.....	9,363	12,197	.....	.....	.....	
33,565	18,753	800	8,315	165,128	1,052,711	566,838	475,060	64,283	27,495	485,873	171,295	.....	314,578	140
30,536	18,753	800	8,315	165,128	923,912	451,379	360,310	64,283	26,786	472,533	.....	.....	.....	
3,029	.....	.....	.....	.....	128,799	115,459	114,750	.....	709	13,340	.....	.....	.....	
41,924	6,332	.....	105,911	155,150	1,592,511	1,387,642	1,041,675	37,002	308,965	204,869	.....	220,994	425,863	141
18,071	1,659	175	8,102	.....	823,336	738,189	681,678	.....	56,511	85,147	.....	48,589	133,736	142
16,247	1,659	175	8,102	.....	543,927	474,996	426,242	.....	48,754	68,931	.....	.....	.....	
1,824	.....	.....	.....	.....	279,409	263,193	255,436	.....	7,757	16,216	.....	.....	.....	
21,457	3,986	144	30,898	130,122	644,389	540,919	375,095	22,061	143,763	103,470	.....	2,216	105,686	143
21,139	1,100	.....	2,411	135,668	817,267	646,628	384,825	64,636	197,167	170,639	87,595	.....	83,044	144
7,882	5,158	42	16,690	187	745,308	346,375	295,680	216	50,479	398,933	298,873	.....	100,060	145
4,427	5,158	42	14,231	187	590,851	204,255	159,578	216	44,461	386,596	.....	.....	.....	
3,455	.....	.....	2,459	.....	154,457	142,120	136,102	.....	6,018	12,337	.....	.....	.....	
36,362	4,349	1,576	31,105	103,151	1,083,971	722,665	571,025	77,668	73,972	361,306	217,184	.....	144,122	146
3,197	.....	336	60	71,834	627,319	467,629	354,619	47,815	65,195	159,690	.....	52,496	212,186	147
3,166	.....	.....	60	71,834	460,689	335,015	226,541	47,815	60,659	125,674	.....	.....	.....	
31	.....	336	.....	.....	166,630	132,614	125,078	.....	4,536	34,016	.....	.....	.....	
61,095	3,162	116	31,156	126,624	869,191	728,549	450,353	65,582	212,614	140,642	.....	14,382	155,024	148
60,806	3,162	116	29,906	126,624	760,089	619,447	341,251	65,582	212,614	140,642	.....	.....	.....	
289	.....	.....	1,250	.....	109,102	109,102	109,102	.....	.....	.....	.....	.....	.....	
1,758	12,445	.....	3,083	.....	525,833	427,214	377,566	.....	49,648	98,619	150,515	.....	[2] 51,896	149
8,487	2,348	.....	6,731	2,362	615,707	378,822	348,145	1,266	29,411	236,885	233,376	.....	3,509	150
6,608	2,348	.....	3,253	2,362	304,391	197,505	178,110	1,266	18,129	106,886	.....	.....	.....	
1,879	.....	.....	3,478	.....	311,316	181,317	170,035	.....	11,282	129,999	.....	.....	.....	
18,081	6,281	.....	9,126	7,059	637,228	464,442	383,655	3,130	77,657	172,786	17,854	.....	154,932	151
7,742	750	303	6,889	6,180	677,016	503,810	462,078	8,674	33,058	174,106	64,568	.....	109,538	152
9,978	677	1,125	.....	2,127	668,315	312,743	260,792	3,211	48,740	355,572	91,274	.....	264,298	153
9,217	677	1,125	.....	2,127	533,772	206,584	159,928	3,211	43,445	327,188	.....	.....	.....	
761	.....	.....	.....	.....	134,543	106,159	100,864	.....	5,295	28,384	.....	.....	.....	
20,307	22,240	96	26,411	144,721	1,326,845	895,393	670,916	73,228	151,249	431,452	324,482	.....	106,970	154
22,674	5,136	.....	7,544	189,242	762,743	611,424	383,265	62,128	166,031	151,319	.....	72,194	223,513	155
6,863	.....	.....	16,570	192,225	743,180	590,813	361,828	122,116	106,869	152,367	30,455	.....	121,912	156
4,640	.....	.....	16,085	192,225	571,383	419,069	202,590	122,116	94,363	152,314	.....	.....	.....	
2,223	.....	.....	485	.....	171,797	171,744	159,238	.....	12,506	53	.....	.....	.....	
4,361	1,450	1,886	3,116	4,419	711,242	485,989	424,675	1,747	59,567	225,253	59,852	.....	165,401	157

[2] Excess of payments for expenses and interest over revenue receipts.

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TABLE 4.—SUMMARY OF REVENUE RECEIPTS AND GOVERNMENTAL

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY, AND DIVISION OF CITY'S GOVERNMENT.	REVENUE RECEIPTS.										
		Total.	From taxes.					From special assessments and from special charges for outlays.	From fines, forfeits, and escheats.	From subventions and grants.	From donations and gifts.	From pension assessments.
			General property. (Table 7.)	Special property. (Table 7.)	Poll. (Table 7.)	Business. (Table 7.)	Non-business license. (Table 7.)	(Table 7.)	(Table 7.)	(Table 8.)	(Table 8.)	(Table 8.)
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912—Continued.												
158	Springfield, Mo.	$616,832	$278,786	.....	$6,570	$54,839	$4,040	$232,654	$2,509	$15,386	.....	.....
	City corporation	413,915	96,342	.....	6,570	54,839	4,040	232,654	2,509	.....	.....	.....
	School district	202,917	182,444	.....	.....	.....	.....	.....	.....	15,386	.....	.....
159	Quincy, Ill.	551,770	402,919	.....	.....	79,764	5,602	14,355	3,148	12,325	$180	.....
	City corporation	367,667	239,277	.....	.....	79,764	5,602	14,355	3,148	.....	180	.....
	School district	177,140	163,642	.....	.....	.....	.....	.....	.....	12,325	.....	.....
	Quincy township	6,963	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
160	Charlotte, N. C.	438,030	207,932	.....	6,746	32,112	1,577	27,277	5,937	52,849	142	.....
161	Joliet, Ill.	694,988	394,151	.....	.....	144,941	1,023	75,923	3,260	9,947	776	.....
	City corporation	427,057	138,371	.....	.....	144,941	1,023	75,923	3,260	.....	776	.....
	School district	267,931	255,780	.....	.....	.....	.....	.....	.....	9,947	.....	.....
162	Pasadena, Cal.	1,516,793	691,684	.....	.....	4,480	9,906	473,972	2,320	120,361	525	.....
	City corporation	1,164,601	458,193	.....	.....	4,480	9,906	473,972	2,320	3,096	525	.....
	School district	352,192	233,491	.....	.....	.....	.....	.....	.....	117,265	.....	.....
163	Auburn, N. Y.	608,462	337,040	$10,045	.....	31,315	1,466	76,870	1,842	17,855	167	$994
164	Everett, Mass.	772,064	519,250	47,259	17,268	1,164	425	22,891	568	1,818	.....	.....
165	Decatur, Ill.	594,904	361,399	.....	.....	61,533	674	82,208	7,057	9,689	60	306
	City corporation	355,250	136,620	.....	.....	61,533	674	82,208	7,057	.....	60	306
	School district	239,654	224,779	.....	.....	.....	.....	.....	.....	9,689	.....	.....
166	Portsmouth, Va.	343,464	175,054	.....	.....	56,478	2,074	.....	3,142	22,534	.....	.....
167	Perth Amboy, N. J.	537,054	215,448	.....	824	65,418	1,251	39,742	2,580	62,371	400	.....
168	Taunton, Mass.	831,770	392,979	85,580	10,740	37,071	278	27,642	1,904	3,506	.....	.....
169	Quincy, Mass.	900,075	610,804	28,513	18,320	2,017	398	43,882	3,614	2,282	.....	.....
170	Lansing, Mich.	771,360	405,622	.....	.....	4,179	1,496	58,748	5,695	47,336	.....	.....
	City corporation	767,820	405,622	.....	.....	4,179	1,496	58,748	5,695	47,336	.....	.....
	School district	3,540	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
171	Pittsfield, Mass.	738,800	476,987	42,291	15,428	33,980	414	32,431	3,607	1,360	.....	.....
172	Cedar Rapids, Iowa	909,332	534,960	.....	.....	76,587	2,808	162,651	3,855	13,527	2,049	548
	City corporation	642,594	283,516	.....	.....	76,587	2,808	162,651	3,855	.....	2,049	548
	School district	266,738	251,444	.....	.....	.....	.....	.....	.....	13,527	.....	.....
173	Oshkosh, Wis.	487,549	364,924	.....	.....	40,596	1,161	25,720	2,270	29,783	20	478
174	San Jose, Cal.	724,287	364,598	.....	.....	62,316	2,634	105,555	4,287	155,674	.....	.....
	City corporation	428,458	244,010	.....	.....	62,316	2,634	105,555	4,287	1,661	.....	.....
	School district	295,829	120,588	.....	.....	.....	.....	.....	.....	154,013	.....	.....
175	Amsterdam, N. Y.	449,990	287,974	20,193	.....	30,334	1,657	7,116	1,942	11,982	.....	.....
176	Jamestown, N. Y.	704,122	379,928	17,539	.....	18,996	520	78,021	2,736	19,211	4,843	531
	City corporation	675,310	379,928	12,913	.....	18,996	520	78,021	2,736	.....	4,793	531
	School district	28,812	.....	4,626	.....	.....	.....	.....	.....	19,211	50	.....
177	Mount Vernon, N. Y.	1,074,654	748,385	9,828	.....	31,523	2,650	75,785	2,705	20,728	664	5,322
	City corporation	808,888	513,197	6,196	.....	31,523	2,650	75,785	2,705	100	664	2,121
	School district	265,766	235,188	3,632	.....	.....	.....	.....	.....	20,628	.....	3,201
178	Niagara Falls, N. Y.	1,209,354	733,005	21,114	.....	55,734	2,222	142,694	3,780	17,425	75	.....
179	Jackson, Mich.	550,733	373,534	.....	.....	27,979	645	55,978	2,875	3,444	1,050	.....
	City corporation	419,604	250,433	.....	.....	27,979	645	55,978	1,866	.....	1,000	.....
	School district	131,129	123,101	.....	.....	.....	.....	.....	1,009	3,444	50	.....
180	Williamsport, Pa.	416,840	304,087	.....	13,008	29,413	2,679	11,476	1,173	30,247	.....	.....
	City corporation	254,399	181,056	.....	6,504	29,413	2,679	11,476	1,167	1,533	.....	.....
	School district	162,441	123,031	.....	6,504	.....	.....	.....	6	28,714	.....	.....
181	Joplin, Mo.	512,187	272,224	.....	.....	65,835	3,121	111,836	8,666	21,987	50	.....
	City corporation	348,711	132,616	.....	.....	65,835	3,121	111,836	8,666	.....	.....	.....
	School district	163,476	139,608	.....	.....	.....	.....	.....	.....	21,987	50	.....

[1] For explanation of differences in amounts reported in this column and total payments for outlays reported in Table 18, see text discussion for Table 18, page 97.

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COST PAYMENTS, BY DIVISIONS OF CITY GOVERNMENT: 1912—Continued.

assigned to each, see page 20. For a text discussion of this table, see page 67.]

REVENUE RECEIPTS—continued.					GOVERNMENTAL COST PAYMENTS.						Excess of governmental cost payments over revenue receipts.	EXCESS OF REVENUE RECEIPTS OVER—		City number.
						For expenses and interest.								
From earnings of general departments. (Table 9.)	From highway privileges. (Table 10.)	From rents. (Table 10.)	From interest. (Table 10.)	From earnings of public service enterprises. (Table 11.)	Total.	Total.	Expenses of general departments. (Table 12.)	Expenses of public service enterprises. (Table 15.)	Interest. (Table 17.)	For outlays.[1] (Table 18.)		Governmental cost payments.	Payments for expenses and interest.	
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912—Continued.														
$7,262	$7,492	.....	$4,484	$2,810	$620,467	$293,575	$288,482	$2,213	$2,880	$326,892	$3,635	.....	$323,257	158
5,591	7,492	.....	1,068	2,810	417,966	156,903	153,711	2,213	979	261,063	.....	.....	.....	
1,671	.....	.....	3,416	.....	202,501	136,672	134,771	.....	1,901	65,829	.....	.....	.....	
11,129	3,247	$440	17,702	959	409,649	365,158	336,345	1,342	27,471	44,491	.....	$142,121	186,612	159
3,023	3,247	440	17,672	959	246,037	213,653	189,446	1,342	22,865	32,384	.....	.....	.....	
1,143	.....	.....	30	.....	157,817	145,710	141,104	.....	4,606	12,107	.....	.....	.....	
6,903	.....	.....	.....	.....	5,795	5,795	5,795	.....	.....	.....	.....	.....	.....	
6,040	.....	.....	5,824	91,594	739,632	351,594	232,474	51,900	67,220	388,038	301,602	.....	86,436	160
4,211	12,546	45	1 142	47,023	729,937	490,319	400,122	64,945	25,252	239,618	34,949	.....	204,669	161
3,006	12,546	45	1,142	45,424	436,230	313,522	227,578	63,111	22,833	122,708	.....	.....	.....	
605	.....	.....	.....	1,599	293,707	176,797	172,544	1,834	2,419	116,910	.....	.....	.....	
22,688	38,026	877	3,507	148,447	1,786,524	821,276	683,502	99,296	38,478	965,248	269,731	.....	695,517	162
21,367	38,026	877	3,392	148,447	1,221,315	489,202	361,209	99,296	28,757	732,053	.....	.....	.....	
1,321	.....	.....	115	.....	565,209	332,014	322,293	.....	9,721	233,195	.....	.....	.....	
7,925	.....	.....	4,937	117,976	766,300	570,981	464,417	56,672	49,892	195,319	157,838	.....	37,481	163
19,510	4,941	132	15,494	121,344	776,509	653,474	495,769	38,190	119,515	123,035	4,445	.....	118,590	164
6,081	.....	.....	6,178	59,719	611,173	379,174	307,733	40,238	31,203	231,999	16,269	.....	215,730	165
4,616	.....	.....	2,891	59,285	347,529	219,796	157,530	38,974	23,292	127,733	.....	.....	.....	
1,465	.....	.....	3,257	434	263 644	159,378	150,203	1,264	7,911	104,266	.....	.....	.....	
4,721	6,380	67,636	782	4,663	546,333	311,180	231,484	4,286	75,410	235,153	202,869	.....	32,284	166
4,659	5,600	.....	6,652	132,109	663,087	483,532	352,890	48,828	81,814	179,555	126,033	.....	53,522	167
33,833	6,413	.....	35,722	196,102	793,780	661,755	450,964	109,572	101,219	132,025	.....	37,990	170,015	168
19,234	* 5,916	930	19,860	144,305	1,020,432	730,768	544,058	32,161	154,549	289,664	120,357	.....	169,307	169
6,832	.....	340	.....	241,112	628,900	503,540	362,238	119,406	21,896	125,360	.....	142,460	267,820	170
3,292	.....	340	.....	241,112	489,999	376,247	236,945	119,406	19,896	113,752	.....	.....	.....	
3,540	.....	.....	.....	.....	138,901	127,293	125,293	.....	2,000	11,608	.....	.....	.....	
14,489	4,785	.....	3,635	109,384	1,088,324	601,723	486,765	27,683	87,275	486,601	349,524	.....	137,077	171
5,784	.....	1,103	3,438	102,022	977,078	518,380	408,767	53,764	55,849	458,698	67,746	.....	390,952	172
5,120	.....	.....	3,438	102,022	667,223	311,852	213,874	53,764	44,214	355,371	.....	.....	.....	
664	.....	1,103	.....	.....	309,855	206,528	194,893	.....	11,635	103,327	.....	.....	.....	
6,474	1,643	880	12,723	872	456,091	345,807	324,052	2,594	19,161	110,284	.....	31,458	141,742	173
27,855	1,368	.....	.....	.....	772,796	539,542	500,022	.....	39,520	233,254	48,509	.....	184,745	174
6,627	1,368	.....	.....	.....	507,169	295,609	272,532	.....	23,077	211,560	.....	.....	.....	
21,228	.....	.....	.....	.....	265,627	243,933	227,490	.....	16,443	21,694	.....	.....	.....	
4,265	.....	.....	811	83,716	401,120	337,188	273,459	18,359	45,370	63,932	.....	48,870	112,802	175
10,463	3,894	370	4,763	162,307	831,102	504,903	362,783	74,427	67,693	326,199	126,980	.....	199,219	176
8,655	3,894	370	1,646	162,307	582,437	337,942	211,313	74,427	52,202	244,495	.....	.....	.....	
1,808	.....	.....	3,117	.....	248,665	166,961	151,470	.....	15,491	81,704	.....	.....	.....	
120,076	30,944	.....	20,044	.....	1,367,983	1,036,970	910,907	.....	126,063	331,013	293,329	.....	37,684	177
124,913	30,944	.....	18,090	.....	1,028,091	730,276	627,147	.....	103,129	297,815	.....	.....	.....	
1,163	.....	.....	1,954	.....	339,892	306,694	283,760	.....	22,934	33,198	.....	.....	.....	
11,130	112,213	.....	12,731	97,231	1,436,887	737,988	547,717	57,857	132,414	698,899	227,533	.....	471,366	178
22,326	.....	702	570	61,630	655,739	403,196	350,649	26,310	26,237	252,543	105,006	.....	147,537	179
19,371	.....	702	.....	61,630	496,179	276,941	230,123	26,310	20,508	219,238	.....	.....	.....	
2,955	.....	.....	570	.....	159,560	126,255	120,526	.....	5,729	33,305	.....	.....	.....	
5,903	.....	.....	5,992	12,862	337,484	297,102	278,841	610	17,651	40,382	.....	79,356	119,738	180
3,402	.....	.....	4,307	12,862	198,613	161,603	145,661	610	15,332	37,010	.....	.....	.....	
2,501	.....	.....	1,685	.....	138,871	135,499	133,180	.....	2,319	3,372	.....	.....	.....	
7,182	.....	194	3,811	17,281	457,544	293,808	258,544	16,788	18,476	163,736	.....	54,643	218,379	181
6,797	.....	194	2,365	17,281	328,167	164,431	140,249	16,788	7,394	163,736	.....	.....	.....	
385	.....	.....	1,446	.....	129,377	129,377	118,295	.....	11,082	.....	.....	.....	.....	

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TABLE 4.—SUMMARY OF REVENUE RECEIPTS AND GOVERNMENTAL

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY, AND DIVISION OF CITY'S GOVERNMENT.	REVENUE RECEIPTS.										
		Total.	From taxes.					From special assessments and from special charges for outlays.	From fines, forfeits, and escheats.	From subventions and grants.	From donations and gifts.	From pension assessments.
			General property. (Table 7.)	Special property. (Table 7.)	Poll. (Table 7.)	Business. (Table 7.)	Non-business license. (Table 7.)	(Table 7.)	(Table 7.)	(Table 8.)	(Table 8.)	(Table 8.)
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912—Continued.												
182	Lima, Ohio	$484,198	$252,025	.....	.....	$38,059	$1,551	$65,561	$4,744	$16,556	$11	.....
	City corporation	343,641	129,950	.....	.....	38,059	1,551	65,561	4,744	.....	11	.....
	School district	140,557	122,075	.....	.....	.....	.....	.....	.....	16,556	.....	.....
183	Muskogee, Okla	791,755	290,936	.....	.....	8,480	3,078	294,007	28,247	30,007	500	.....
	City corporation	648,855	184,745	.....	.....	8,480	3,078	294,007	28,247	.....	500	.....
	School district	142,900	106,191	.....	.....	.....	.....	.....	.....	30,007	.....	.....
184	Chelsea, Mass	903,235	619,938	$34,231	$14,036	32,490	2,134	11,774	4,246	22	.....	.....
185	New Rochelle, N. Y	1,084,577	881,655	10,233	.....	31,512	2,839	97,550	1,954	18,446	350	$1,233
186	Aurora, Ill	606,380	330,601	.....	.....	56,473	.....	125,165	2,911	10,208	130	568
	City corporation	431,202	168,020	.....	.....	56,473	.....	125,165	2,911	.....	110	568
	School district	175,178	162,581	.....	.....	.....	.....	.....	.....	10,208	20	.....
187	Lorain, Ohio	553,997	283,132	.....	.....	55,066	570	102,692	2,854	15,120	.....	.....
	City corporation	398,297	146,727	.....	.....	55,066	570	102,692	2,839	.....	.....	.....
	School district	155,700	136,405	.....	.....	.....	.....	.....	15	15,120	.....	.....
188	Austin, Tex	704,413	337,052	.....	.....	9,857	658	300	8,612	42,513	257	.....
	City corporation	589,204	269,028	.....	.....	9,857	658	300	8,612	1,200	257	.....
	School district	115,209	68,024	.....	.....	.....	.....	.....	.....	41,313	.....	.....
189	Newport, Ky	461,892	255,933	.....	.....	33,468	5,015	41,153	728	44,665	366	.....
190	Orange, N. J	600,513	315,868	.....	1,000	38,549	2,059	39,899	3,601	84,865	3,500	430
191	La Crosse, Wis	561,703	363,972	.....	.....	41,690	3,101	14,842	1,872	28,420	19,703	1,236
192	Lynchburg, Va	747,238	412,269	.....	5,361	151,437	1,430	5,626	7,844	25,977	7,047	980
193	Shreveport, La	535,749	250,544	.....	3,489	31,012	3,901	158,700	16,230	20,101	100	291
	City corporation	464,337	208,544	.....	.....	31,012	3,901	158,700	12,511	.....	100	291
	School district	71,412	42,000	.....	3,489	.....	.....	.....	3,719	20,101	.....	.....
194	Colorado Springs, Colo	871,661	447,258	.....	.....	31,340	8,537	103,058	1,330	69,337	5,500	.....
	City corporation	592,257	241,976	.....	.....	31,340	8,537	103,058	1,330	.....	5,500	.....
	School district	279,404	205,282	.....	.....	.....	.....	.....	.....	69,337	.....	.....
195	Council Bluffs, Iowa	759,084	376,329	.....	2,300	26,633	1,786	201,882	3,355	11,728	510	398
	City corporation	594,627	225,187	.....	2,300	26,633	1,786	201,882	3,355	.....	510	398
	School district	164,457	151,142	.....	.....	.....	.....	.....	.....	11,728	.....	.....

[1] For explanation of differences in amounts reported in this column and total payments for outlays reported in Table 18, see text discussion for Table 18, page 97.

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COST PAYMENTS, BY DIVISIONS OF CITY GOVERNMENT: 1912—Continued.

assigned to each, see page 20. For a text discussion of this table, see page 67.]

REVENUE RECEIPTS—continued.					GOVERNMENTAL COST PAYMENTS.						Excess of governmental cost payments over revenue receipts.	EXCESS OF REVENUE RECEIPTS OVER—		City number.
						For expenses and interest.								
From earnings of general departments. (Table 9.)	From highway privileges. (Table 10.)	From rents. (Table 10.)	From interest. (Table 10.)	From earnings of public service enterprises. (Table 11.)	Total.	Total.	Expenses of general departments. (Table 12.)	Expenses of public service enterprises. (Table 15.)	Interest. (Table 17.)	For outlays.[1] (Table 18.)		Governmental cost payments.	Payments for expenses and interest.	
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912—Continued.														
$5,915	$5,000	.....	$9,737	$85,039	$401,105	$333,824	$246,765	$27,347	$59,712	$67,281	.....	$83,093	$150,374	182
4,819	5,000	.....	8,907	85,039	267,112	211,331	133,058	27,347	50,926	55,781	.....	.....	.....	
1,096	.....	.....	830	.....	133,993	122,493	113,707	.....	8,786	11,500	.....	.....	.....	
17,663	475	.....	16,747	101,615	1,671,733	605,125	354,585	53,279	197,261	1,066,608	$879,978	.....	186,630	183
17,569	475	.....	10,139	101,615	1,363,449	454,196	233,360	53,279	167,557	909,253	.....	.....	.....	
94	.....	.....	6,608	.....	308,284	150,929	121,225	.....	29,704	157,355	.....	.....	.....	
20,740	12,743	$2,168	20,267	128,446	941,203	738,017	563,816	23,947	150,254	203,186	37,968	.....	165,218	184
18,709	4,609	.....	12,209	3,276	1,187,134	794,962	639,045	1,902	154,015	392,172	102,557	.....	289,615	185
7,906	6,663	.....	4,252	61,503	782,365	383,809	306,493	35,116	42,200	398,556	175,985	.....	222,571	183
5,537	6,663	.....	4,252	61,503	488,202	239,137	171,771	35,116	32,250	249,065	.....	.....	.....	
2,369	.....	.....	.....	.....	294,163	144,672	134,722	.....	9,950	149,491	.....	.....	.....	
3,344	801	46	11,115	79,257	733,421	451,020	323,585	43,402	84,033	282,401	179,424	.....	102,977	187
2,159	801	46	8,140	79,257	509,147	317,597	205,635	43,402	68,560	191,550	.....	.....	.....	
1,185	.....	.....	2,975	.....	224,274	133,423	117,950	.....	15,473	90,851	.....	.....	.....	
9,417	.....	2,910	18,675	274,162	658,148	487,548	288,983	116,569	81,996	170,600	.....	46,265	216,865	188
6,502	.....	.....	18,628	274,162	533,778	379,911	183,630	116,569	79,712	153,867	.....	.....	.....	
2,915	.....	2,910	47	.....	124,370	107,637	105,353	.....	2,284	16,733	.....	.....	.....	
9,586	500	.....	1,646	68,799	473,948	340,994	244,605	45,207	51,182	132,954	12,056	.....	120,898	189
10,725	12,014	.....	26,820	61,193	634,801	566,778	390,147	41,232	135,399	68,023	34,288	.....	33,735	190
6,403	.....	.....	26,739	53,735	571,192	417,603	338,637	27,836	51,130	153,589	9,489	.....	144,100	191
9,488	8,250	1,542	22,384	86,703	806,184	498,474	351,156	18,374	128,944	307,710	58,946	.....	248,764	192
6,397	3,592	1,700	11,660	28,032	1,008,201	377,904	338,144	7,035	32,725	630,297	472,452	.....	157,845	193
6,397	3,592	1,700	9,557	28,032	899,602	294,180	258,920	7,035	28,225	605,422	.....	.....	.....	
.....	.....	.....	2,103	.....	108,599	83,724	79,224	.....	4,500	24,875	.....	.....	.....	
19,590	762	.....	630	184,319	968,284	660,094	515,915	49,616	94,563	308,190	96,623	.....	211,567	194
15,255	762	.....	180	184,319	613,795	401,501	276,311	49,616	75,574	212,294	.....	.....	.....	
4,335	.....	.....	450	.....	354,489	258,593	239,604	.....	18,989	95,896	.....	.....	.....	
13,215	20,913	.....	519	99,516	1,311,125	448,145	344,380	60,073	43,692	862,980	552,041	.....	310,939	195
11,628	20,913	.....	519	99,516	1,160,860	299,634	203,970	60,073	35,591	861,226	.....	.....	.....	
1,587	.....	.....	.....	.....	150,265	148,511	140,410	.....	8,101	1,754	.....	.....	.....	

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TABLE 5.—PER CAPITA REVENUE RECEIPTS AND GOVERNMENTAL COST PAYMENTS: 1912.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 73. For absolute amounts, see Table 4.]

City number	City	PER CAPITA REVENUE RECEIPTS FROM—										PER CAPITA GOVERNMENTAL COST PAYMENTS FOR—						Per capita excess of governmental cost payments over revenue receipts.	PER CAPITA EXCESS OF REVENUE RECEIPTS OVER—	
		All revenues.	Taxes.			Special assessments and special charges for outlays.	Fines, forfeits, and escheats.	Subventions, grants, gifts, donations, and pension assessments.	Earnings of general departments.	Highway privileges, rents, and interest.	Earnings of public service enterprises.	All governmental costs.	Expenses and interest.				Outlays.			
			Property.	Poll.	Business and nonbusiness license.								All expenses and interest.	Expenses of general departments.	Expenses of public service enterprises.	Interest.			Governmental cost payments.	Payments for expenses and interest.
	Grand total	$28.96	$17.90	$0.05	$1.92	$2.45	$0.14	$1.32	$0.71	$1.55	$2.91	$32.72	$22.36	$17.34	$1.34	$3.68	$10.35	$4.24	$0.48	$6.59
	Group I	34.87	23.24	0.01	2.15	1.78	0.14	0.86	0.86	2.52	3.31	38.21	27.86	21.24	1.55	5.06	10.35	4.01	0.67	7.01
	Group II	31.19	17.76	0.03	2.53	2.53	0.16	3.30	1.06	1.32	2.49	37.46	24.22	19.99	1.08	3.15	13.24	6.71	0.43	6.97
	Group III	25.22	13.90	0.09	1.68	3.89	0.14	1.40	0.54	0.94	2.65	29.80	18.16	14.22	1.13	2.81	11.65	4.84	0.26	7.07
	Group IV	21.26	12.12	0.12	1.48	2.54	0.14	1.14	0.40	0.48	2.84	24.01	15.78	12.06	1.38	2.33	8.23	3.05	0.30	5.48
	Group V	19.98	11.81	0.10	1.35	2.12	0.17	1.12	0.47	0.53	2.32	22.41	14.94	11.69	1.15	2.11	7.47	2.89	0.45	5.03
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1912.																			
1	New York, N. Y.	$40.57	$29.86	.....	$1.48	$2.14	$0.14	$0.54	$0.28	$2.67	$3.46	$48.02	$34.29	$24.58	$1.55	$8.15	$13.74	$7.45	.....	$6.28
2	Chicago, Ill.	32.59	18.83	.....	4.12	2.53	0.22	0.46	1.00	2.28	3.17	29.55	21.75	18.44	1.59	1.73	7.79	.....	$3.04	10.64
3	Philadelphia, Pa.	25.34	13.96	$0.04	1.42	0.33	0.10	1.79	1.32	3.27	3.11	26.97	22.35	17.97	1.76	2.62	4.62	1.62	.....	3.00
4	St. Louis, Mo.	29.97	17.08	.....	2.99	3.23	0.14	1.08	0.76	1.36	3.33	30.31	21.08	17.90	1.68	1.50	9.23	0.34	.....	8.88
5	Boston, Mass.	47.85	34.23	0.13	1.75	0.78	0.15	0.88	1.20	4.13	4.59	45.78	38.35	28.06	1.90	8.40	7.43	.....	2.07	9.50
6	Cleveland, Ohio	25.38	15.69	.....	2.56	1.56	0.08	0.56	1.09	1.03	2.80	31.08	20.54	16.10	1.21	3.23	10.54	5.70	.....	4.84
7	Baltimore, Md.	24.90	15.11	.....	2.20	0.11	0.01	1.04	0.50	2.70	3.24	31.76	20.64	15.14	1.26	4.24	11.12	6.86	.....	4.26
8	Pittsburgh, Pa.	38.75	25.32	.....	1.62	0.96	0.21	1.60	3.53	2.36	3.15	41.47	28.78	22.52	1.81	4.45	12.69	2.72	.....	9.97
9	Detroit, Mich.	25.25	15.43	.....	1.66	1.74	0.08	1.85	1.58	0.79	2.12	27.48	19.28	17.62	0.52	1.13	8.20	2.23	.....	5.97
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1912.																			
10	Buffalo, N. Y.	$28.23	$18.81	.....	$1.73	$1.35	$0.05	$0.81	$1.95	$1.07	$2.45	$31.58	$25.22	$21.04	$1.68	$2.51	$6.36	$3.36	.....	$3.00
11	San Francisco, Cal.	31.58	21.66	.....	2.96	3.40	0.11	1.90	1.00	0.54	0.01	43.34	24.47	22.49	0.01	1.97	18.87	11.76	.....	7.11
12	Milwaukee, Wis.	25.25	17.14	.....	2.47	1.54	0.13	1.15	0.59	0.17	2.06	25.92	20.39	18.33	0.80	1.26	5.53	0.67	.....	4.86
13	Cincinnati, Ohio	33.96	18.96	.....	3.13	0.85	0.07	0.83	1.15	5.87	3.10	33.52	28.33	20.67	1.41	6.25	10.19	4.57	.....	5.62
14	Los Angeles, Cal.	42.09	20.83	.....	2.33	8.27	0.40	2.73	1.10	0.76	5.68	61.42	24.41	20.05	0.93	3.43	37.02	19.33	.....	17.68
15	Newark, N. J.	27.85	13.03	$0.15	1.88	2.68	0.07	3.67	0.92	1.82	3.64	37.79	26.61	21.22	0.97	4.42	11.17	9.94	.....	1.23
16	New Orleans, La.	22.52	14.77	0.14	2.65	.....	0.29	1.23	0.65	0.60	2.20	25.32	19.60	12.79	1.58	5.23	5.71	2.80	.....	2.92
17	Washington, D. C.	42.05	15.41	.....	4.16	1.15	0.24	18.04	1.12	0.15	1.78	37.70	28.19	25.43	1.70	1.07	9.50	.....	$4.35	13.86
18	Minneapolis, Minn.	27.43	17.93	.....	1.54	3.39	0.11	1.09	0.96	0.82	1.58	34.54	20.19	17.00	0.77	2.41	14.35	7.11	.....	7.24
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1912.																			
19	Jersey City, N. J.	$21.75	$9.69	.....	$1.90	$0.65	$0.02	$3.01	$0.21	$1.43	$4.85	$22.82	$19.57	$13.90	$1.18	$4.50	$3.25	$1.07	.....	$2.18
20	Seattle, Wash.	41.11	14.15	.....	1.38	14.47	0.20	3.41	0.48	0.66	6.36	47.71	26.23	17.08	2.65	6.49	21.48	6.60	.....	14.88
21	Kansas City, Mo.	36.85	14.34	.....	2.38	12.89	0.20	0.58	0.49	1.42	4.53	39.05	19.51	15.94	1.99	1.59	19.54	2.20	.....	17.34
22	Indianapolis, Ind.	23.68	12.87	$0.07	1.85	4.04	0.06	3.83	0.26	0.59	0.10	21.97	14.55	13.71	0.10	0.74	7.42	.....	$1.71	9.13
23	Providence, R. I.	26.19	17.28	0.09	1.35	0.34	0.03	0.14	0.69	2.62	3.64	23.12	20.04	15.82	1.19	3.02	3.09	.....	3.06	6.15
24	Portland, Oreg.	41.05	17.62	.....	2.26	14.31	0.19	1.97	0.24	0.85	3.61	53.16	20.06	13.10	1.44	5.52	33.10	12.12	.....	20.98
25	Rochester, N. Y.	27.57	16.63	.....	1.09	4.55	0.06	0.52	0.36	1.27	3.09	35.74	21.54	17.58	1.39	2.57	14.20	8.17	.....	6.03
26	Denver, Colo.	27.36	17.62	.....	1.83	3.95	0.10	0.84	1.55	1.34	0.14	40.25	21.88	20.13	0.18	1.57	18.37	12.89	.....	5.48
27	Louisville, Ky.	24.41	14.71	.....	2.44	1.76	0.07	1.22	0.30	0.73	3.17	25.92	17.73	14.21	1.11	2.42	8.18	1.51	.....	6.67
28	St. Paul, Minn.	19.92	12.00	.....	1.94	1.72	0.18	0.78	0.52	0.74	2.03	20.71	16.23	13.01	0.93	2.29	4.48	0.79	.....	3.69
29	Columbus, Ohio	24.09	13.49	.....	1.79	2.67	0.06	0.51	1.52	0.92	3.13	27.59	19.30	14.17	1.85	3.28	8.28	3.50	.....	4.78
30	Toledo, Ohio	22.98	14.34	.....	1.83	2.54	0.02	0.54	0.25	1.25	2.22	27.40	15.70	11.61	1.43	2.66	11.70	4.42	.....	7.28
31	Oakland, Cal.	31.63	16.28	.....	1.69	8.27	0.44	4.38	0.31	0.16	0.10	37.38	16.23	14.82	0.03	1.39	21.15	5.75	.....	15.40
32	Atlanta, Ga.	21.94	11.70	0.10	1.91	3.11	0.55	0.61	0.98	0.37	2.61	21.90	14.64	12.07	1.25	1.32	7.26	.....	0.04	7.30
33	Worcester, Mass.	26.55	17.02	0.58	1.34	1.16	0.04	0.32	1.67	1.48	2.95	28.77	21.96	18.25	0.81	2.91	6.80	2.22	.....	4.58
34	Birmingham, Ala.	14.03	4.82	.....	3.56	2.65	0.48	1.47	0.63	0.18	0.25	16.54	11.85	8.64	0.23	2.98	4.69	2.52	.....	2.18
35	Syracuse, N. Y.	24.45	16.15	.....	1.29	3.02	0.06	0.55	0.30	0.33	2.76	25.09	20.18	16.39	0.83	2.96	4.91	0.64	.....	4.27
36	New Haven, Conn.	18.71	15.28	0.26	1.34	0.35	0.18	0.63	0.37	0.27	0.02	18.94	15.60	14.55	0.01	1.04	3.34	0.23	.....	3.11
37	Memphis, Tenn.	24.12	12.00	.....	1.68	3.62	0.18	2.14	0.89	0.29	3.32	30.96	18.69	12.95	1.77	3.97	12.26	6.84	.....	5.42
38	Scranton, Pa.	13.62	8.28	0.29	2.10	1.46	0.08	0.88	0.06	0.46	(1)	14.47	11.22	9.94	.....	1.28	3.25	0.85	.....	2.40
39	Richmond, Va.	27.03	15.80	0.09	1.53	0.48	0.22	0.70	0.26	1.85	6.09	29.19	20.26	13.95	2.74	3.56	8.93	2.16	.....	6.77
40	Paterson, N. J.	15.10	9.08	0.05	1.56	0.70	0.03	2.53	0.43	0.72	(1)	17.08	12.25	10.67	0.01	1.57	4.82	1.98	.....	2.84
41	Omaha, Nebr.	28.74	14.69	.....	4.28	3.28	0.27	0.60	0.42	2.25	2.96	83.67	23.23	16.36	2.01	4.86	60.43	54.93	.....	5.51
42	Fall River, Mass.	19.18	13.83	0.45	1.21	0.10	0.07	0.07	0.42	0.99	2.04	19.58	15.98	12.74	0.82	2.42	3.60	0.40	.....	3.20
43	Spokane, Wash.	33.65	12.42	.....	1.74	9.57	0.16	3.97	1.36	0.52	3.90	49.83	21.34	14.67	1.33	5.34	28.49	16.18	.....	12.31
44	Dayton, Ohio	18.33	12.40	.....	0.80	1.70	0.04	0.57	0.29	0.64	1.89	21.58	15.70	12.61	1.04	2.05	5.87	3.24	.....	2.63
45	Grand Rapids, Mich.	19.28	11.11	.....	0.62	4.08	0.06	0.25	0.72	0.29	2.15	26.74	16.13	13.71	0.93	1.49	10.61	7.46	.....	3.15
46	Nashville, Tenn.	18.50	9.41	.....	0.83	0.25	0.14	2.99	0.37	1.67	2.83	21.41	14.10	10.92	0.94	2.24	7.31	2.91	.....	4.39
47	Bridgeport, Conn.	17.15	13.56	0.31	1.39	0.68	0.12	0.51	0.27	0.31	(1)	16.58	13.29	12.54	0.01	0.74	3.29	.....	0.57	3.86
48	Lowell, Mass.	19.44	14.11	0.35	1.07	0.37	0.05	0.04	0.55	0.65	2.25	19.56	16.04	13.10	1.16	1.78	3.53	0.12	.....	3.41
49	Cambridge, Mass.	25.81	19.11	0.28	0.05	0.44	0.03	0.09	0.70	1.50	3.61	26.08	22.49	16.17	1.08	5.24	3.60	0.27	.....	3.32
50	San Antonio, Tex.	13.96	11.50	0.11	0.47	.....	0.18	1.31	0.23	0.04	0.11	12.64	10.09	8.65	0.09	1.36	2.55	.....	1.32	3.86
51	New Bedford, Mass.	25.66	19.03	0.45	0.88	0.49	0.04	0.15	0.56	1.01	3.04	34.20	20.49	15.83	1.30	3.36	13.71	8.54	.....	5.17
52	Hartford, Conn.	29.48	21.76	0.39	0.72	0.63	0.10	0.59	0.48	1.21	3.59	29.42	20.98	17.19	0.97	2.82	8.44	.....	0.06	8.50
53	Dallas, Tex.	24.65	15.56	.....	0.44	4.15	0.23	1.21	0.26	0.57	2.22	32.33	14.95	11.11	2.06	1.78	17.39	7.68	.....	9.70
54	Trenton, N. J.	19.28	8.72	0.09	1.34	2.72	0.08	2.40	0.21	1.15	2.56	21.05	15.26	11.53	1.01	2.71	5.79	1.77	.....	4.03
55	Albany, N. Y.	22.32	13.79	.....	1.42	1.81	0.02	0.52	0.10	0.83	3.82	31.13	19.59	15.03	2.38	2.18	11.54	8.81	.....	2.73
56	Salt Lake City, Utah	28.80	13.41	0.20	3.47	4.87	0.11	3.11	0.34	0.17	3.12	26.82	19.48	14.48	1.56	3.43	7.34	.....	1.98	9.32

[1] Less than one-half of 1 cent.

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TABLE 5.—PER CAPITA REVENUE RECEIPTS AND GOVERNMENTAL COST PAYMENTS: 1912—Continued.

For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 73. For absolute amounts, see Table 4.1

City number.	CITY.	PER CAPITA REVENUE RECEIPTS FROM—										PER CAPITA GOVERNMENTAL COST PAYMENTS FOR—						Per capita excess of governmental cost payments over revenue receipts.	PER CAPITA EXCESS OF REVENUE RECEIPTS OVER—	
		All revenues.	Taxes.			Special assessments and special charges for outlays.	Fines, forfeits, and escheats.	Subventions, grants, gifts, donations, and pension assessments.	Earnings of general departments.	Highway privileges, rents, and interest.	Earnings of public service enterprises.	All governmental costs.	Expenses and interest.				Outlays.		Governmental cost payments.	Payments for expenses and interest.
			Property.	Poll.	Business and non-business license.								All expenses and interest.	Expenses of general departments.	Expenses of public service enterprises.	Interest.				
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1912.																				
57	Reading, Pa.	$12.59	$7.60	$0.34	$0.85	$0.23	$0.01	$0.82	$0.12	$0.19	$2.43	$12.39	$9.88	$8.22	$0.92	$0.75	$2.51	.....	$0.20	$2.71
58	Camden, N. J.	14.85	7.24	0.08	1.49	0.59	0.05	1.88	0.14	0.79	2.60	15.71	13.95	11.18	0.91	1.87	1.75	$0.86	.....	0.89
59	Springfield, Mass.	32.63	23.22	0.51	1.25	0.44	0.12	0.07	1.27	0.73	5.03	36.40	25.42	20.51	2.22	2.69	10.98	3.76	.....	7.21
60	Tacoma, Wash.	41.29	12.97	.....	1.46	10.55	0.16	4.38	0.32	1.00	10 45	65.77	26.91	14.16	5.94	6.82	38.85	24.48	.....	14.37
61	Lynn, Mass.	21.70	15.20	0.51	0.09	0.55	0.11	0.12	0.81	0.72	3.60	24.13	18.35	13.65	2.37	2.33	5.78	2.43	.....	3.35
62	Des Moines, Iowa	21.03	15.83	.....	1.43	2.42	0.19	0.43	0.16	0.41	0.15	27.09	15 84	14.30	0.39	1.15	11.26	6.06	.....	5.19
63	Lawrence, Mass.	19.23	14.56	0.29	1.34	0.37	0.08	0.08	0.46	0.22	1.82	17.26	15.61	13.26	0.84	1.50	1.65	.....	1.97	3.62
64	Wilmington, Del.	13.40	8.89	.....	0.07	0.69	0.08	0.54	0.22	0.13	2.76	13.79	11.55	8.77	1.03	1.75	2.24	0.39	.....	1.85
65	Kansas City, Kans.	24.62	14.10	.....	0.82	5.32	0.16	0.56	0.06	0.60	3.01	27.28	14.67	9.73	1.18	3.76	12.62	2.66	.....	9.96
66	Yonkers, N. Y.	28.33	21.13	.....	1.29	1.86	0.04	0.61	0.13	0.32	2.96	38.37	25.25	19.20	1.72	4.32	13.12	10.03	.....	3.08
67	Youngstown, Ohio	19.93	10.51	.....	1.95	3.58	0.16	0.44	0.35	0.42	2.53	22.58	13.48	10.79	1.15	1.54	9.10	2.65	.....	6.45
68	Houston, Tex.	21.49	15.09	0.11	0.55	.....	0.27	1.42	0.58	0.36	3.13	24.46	16.79	11.95	1.13	3.72	7.66	2.96	.....	4.70
69	Fort Worth, Tex.	24.53	12.84	.....	0.44	6.40	0.18	1.03	0.39	0.40	2.86	35.72	15.44	8.91	3.35	3.17	20.29	11.20	.....	9.09
70	Duluth, Minn.	29.67	15.61	.....	3.03	2.73	0.23	1.00	0.28	0.13	6.66	30.80	21.35	13.95	3.60	3.81	9.45	1.14	.....	8.32
71	Norfolk, Va.	21.14	11.62	0.03	4.83	.....	0.02	0.65	0.18	1.11	2.71	22.50	18.33	12.23	1.59	4.50	4.18	1.36	.....	2.82
72	Oklahoma City, Okla.	35.36	11.03	.....	0.33	20.22	0.71	0.24	0.74	0.34	1.74	37.27	17.07	10.40	1.00	5.66	20.20	1.91	.....	18.29
73	Schenectady, N. Y.	20.67	12.92	.....	1.35	3.10	0.06	0.52	0.22	0.41	2.08	21.01	14.31	10.92	0.98	2.40	6.70	0.34	.....	6.36
74	Somerville, Mass.	21.99	15.20	0.41	0.05	0.75	0.03	0.18	2.09	0.19	3.09	22.16	18.89	15.83	0.71	2.35	3.27	0.17	.....	3.10
75	St. Joseph, Mo.	16.59	11.04	.....	1.89	2.59	0.12	0.55	0.19	0.15	0.05	15.78	11.83	10.55	0.03	1.25	3.96	.....	0.81	4.76
76	Utica, N. Y.	19.71	13.48	.....	1.41	1.97	0.03	0.50	2.04	0.24	0.03	17.17	14.29	13.03	.....	1.26	2.89	.....	2.53	5.42
77	Elizabeth, N. J.	14.96	8.22	0.13	1.82	1.12	0.05	2.51	0.32	0.79	0.01	14.36	11.55	9.77	0.02	1.76	2.81	.....	0.60	3.41
78	Waterbury, Conn.	17.65	11.50	0.35	1.05	0.66	0.15	0.71	0.19	0.32	2.72	20.65	14.31	12.09	0.44	1.78	6.34	2.99	.....	3.34
79	Troy, N. Y.	24.94	18.44	.....	1.40	0.72	0.01	0.86	0.15	0.28	3.07	25.38	19.46	15.56	1.02	2.89	5.92	0.44	.....	5.48
80	Akron, Ohio.	17.63	10.01	.....	1.45	2.66	0.17	0.65	0.29	0.60	1.80	41.45	13.55	10.86	0.75	1.94	27.90	23.82	.....	4.08
81	Manchester, N. H.	17.06	11.36	0.21	2.20	0.01	0.02	0.17	0.15	0.74	2.20	18.68	13.02	10.90	1.10	1.01	5.66	1.62	.....	4.04
82	Hoboken, N. J.	17.96	9.00	0.01	1.78	(1)	0.04	3.14	0.13	0.75	3.10	21.66	19.15	14.40	3.14	1.61	2.52	3.70	.....	[2]1.19
83	Wilkes-Barre, Pa.	12.71	8.58	0.47	1.19	1.56	0.05	0.74	0.02	0.08	0.02	17.30	10.32	9.22	0.04	1.07	6.97	4.58	.....	2.39
84	Erie, Pa.	16.56	8.79	0.16	0.97	1.09	0.05	0.84	0.23	0.46	3.95	16.04	10.50	8.83	1.03	0.65	5.53	.....	0.52	6.05
85	Evansville, Ind.	19.81	10.10	0.09	1.58	2.72	0.03	2.38	0.10	0.39	2.42	19.43	12.15	9.57	1.47	1.11	7.29	.....	0.38	7.66
86	Peoria, Ill.	21.44	14.09	.....	3.13	2.86	0.16	0.41	0.46	0.26	0.07	22.45	15.11	14.16	0.07	0.88	7.34	1.01	.....	6.33
87	Fort Wayne, Ind.	22.07	9.16	0.39	1.02	5.49	0.04	1.53	0.17	0.28	4.01	20.48	12.73	9.38	2.74	0.61	7.75	.....	1.59	9.35
88	Harrisburg, Pa.	21.86	11.58	0.11	0.99	4.85	0.05	0.87	0.03	0.62	2.77	23.75	12.88	10.24	0.92	1.71	10.87	1.89	.....	8.98
89	Savannah, Ga.	21.08	9.71	.....	3.21	1.58	0.38	2.95	0.27	0.31	2.66	20.43	15.84	12.36	1.43	2.05	4.59	.....	0.64	5.24
90	East St. Louis, Ill.	16.54	7.68	.....	3.17	5.21	0.03	0.26	0.18	(1)	(1)	23.68	14.48	12.35	0.01	2.13	9.20	7.15	.....	2.05
91	Jacksonville, Fla.	28.49	8.80	.....	2.74	1.90	0.64	1.90	0.55	0.72	11.24	38.91	20.11	13.74	4.51	1.86	18.80	10.42	.....	8.37
92	South Bend, Ind.	17.58	9.80	0.09	2.10	2.56	0.02	1.04	0.09	0.12	1.76	17.08	10.44	8.88	0.85	0.72	6.64	.....	0.49	7.14
93	Terra Haute, Ind.	14.12	10.21	0.03	1.50	0.20	0.02	1.80	0.20	0.20	0.35	15.63	11.90	11.05	0.30	0.54	3.73	1.11	.....	2.62
94	Passaic, N. J.	10.54	5.87	0.02	1.17	0.44	0.11	2.21	0.28	0.44	.....	15.02	11.28	10.07	.....	1.21	3.74	4.48	.....	[2]0.74
95	Johnstown, Pa.	9.82	7.18	0.22	1.08	0.10	0.21	0.56	0.16	0.29	0.01	9.48	7.76	7.17	0.01	0.58	1.72	.....	0.34	2.05
96	Bayonne, N. J.	25.26	11.44	.....	0.93	2.98	0.04	3.79	0.36	0.76	4.96	23.96	18.66	12.33	3.35	2.98	5.30	.....	1.30	6.60
97	Brockton, Mass.	22.33	15.65	0.53	0.07	0.77	0.16	0.08	1.91	0.62	2.55	22.92	17.95	14.48	1.07	2.40	4.97	0.59	.....	4.38
98	Portland, Me.	32.33	17.93	0.45	0.86	0.57	0.03	4.32	0.82	1.22	6.14	33.76	24.57	17.21	1.59	5.77	9.19	1.43	.....	7.76
99	Holyoke, Mass.	28.95	15.00	0.49	1.25	0.24	0.09	0.05	0.41	1.07	10.36	29.13	23.42	14.51	6.53	2.38	5.71	0.18	.....	5.54
100	Charleston, S. C.	15.42	9.15	.....	2.06	0.01	0.98	2.37	0.23	0.55	0.07	14.58	13.92	11.02	0.05	2.85	0.65	.....	0.84	1.49
101	Wichita, Kans.	23.83	13.20	.....	0.52	9.28	0.19	0.21	0.21	0.14	0.09	24.51	13,13	9.61	0.11	3.41	11.38	0.68	.....	10.70
102	Allentown, Pa.	11.93	7.38	0.38	0.77	0.71	0.03	0.68	0.05	0.13	1.80	10.52	8.11	6.47	0.79	0.85	2.41	.....	1.41	3.82
103	Springfield, Ill.	19.63	11.08	.....	2.40	2.42	0.14	0.34	0.35	0.42	2.47	20.70	14.71	12.29	1.17	1.25	5.99	1.07	.....	4.92
104	Covington, Ky.	14.58	8.37	.....	1.23	0.59	0.05	1.45	0.11	0.17	2.61	16.05	12.97	9.88	0.95	2.14	3.08	1.48	.....	1.61
105	Altoona, Pa.	14.78	9.90	.....	0.79	0.50	0.08	0.76	0.08	0.41	2.26	16.05	10.59	8.07	0.53	2.00	5.46	1.27	.....	4.19
106	Pawtucket, R. I.	22.81	14.08	0.08	1.07	0.32	0.03	0.20	0.48	1.37	5.17	24.45	20.05	13.79	1.62	4.64	4.40	1.64	.....	2.76
107	Canton, Ohio.	16.69	9.76	.....	1.57	2.21	0.03	0.52	0.16	0.46	1.97	18.86	11.93	9.10	0.98	1.84	6.93	2.17	.....	4.76
108	Mobile, Ala.	20.92	6.01	.....	3.26	4.92	0.37	2.42	0.30	0.32	3.33	18.48	13.79	8.53	1.35	3.91	4.69	.....	2.43	7.13
109	Sacramento, Cal.	34.34	16.82	.....	2.10	7.24	0.20	3.82	0.47	0.06	3.65	36.06	21.14	18.94	1.27	0.93	14.92	1.73	.....	13.20
110	Saginaw, Mich.	20.75	12.32	.....	0.83	3.77	0.04	0.81	0.34	0.35	2.28	19.37	15.14	12.15	1.26	1.73	4.23	.....	1.38	5.61
111	Sioux City, Iowa.	21.21	11.76	.....	1.72	3.70	0.12	0.70	0.58	0.38	2.23	20.42	12.82	10.57	0.78	1.47	7.60	.....	0.79	8.39
112	Binghamton, N. Y.	16.42	10.66	.....	0.89	1.26	0.04	0.49	0.29	0.26	2.52	16.83	12.53	10.74	1.14	0.66	4.30	0.42	.....	3.88
113	Atlantic City, N. J.	37.83	21.52	0.01	5.11	0.77	0.18	2.95	0.58	2.51	4.21	53.16	31.51	22.75	1.63	7.12	21.65	15.33	.....	6.32
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912.																				
114	Rockford, Ill.	$18.81	$14.21	.....	$0.17	$1.31	$0.15	$0.31	$0.29	$0.27	$2.10	$22.25	$13.52	$10.83	$1.66	$1.03	$8.73	$3.44	.....	$5.29
115	Little Rock, Ark.	20.27	7.19	.....	2.28	7.09	0.67	2.00	0.68	0.18	0.18	27.01	10.67	9.42	0.19	1.06	16.34	6.74	.....	9.60
116	Augusta, Ga.	19.09	8.25	.....	2.24	0.46	0.26	2.88	1.05	0.43	3.52	24.84	17.06	13.80	1.50	1.76	7.78	5.75	.....	2.03
117	Springfield, Ohio.	16.78	9.64	.....	1.34	1.69	0.09	0.67	0.52	0.80	2.03	19.08	13.48	10 97	0.81	1.70	5.60	2.30	.....	3.30
118	Lancaster, Pa.	12.25	6.64	$0.04	1.02	0.04	0.01	0.88	0.04	0.24	3.33	13.02	10.97	7.61	2.26	1.10	2.05	0.77	.....	1.28
119	Pueblo, Colo.	21.40	11.53	.....	2.44	0.85	0.18	1.02	0.16	0.12	5.09	20.25	17.02	10.94	2.51	3.57	3.23	.....	$1.15	4.38
120	New Britain, Conn.	18.29	11.94	0.37	0.62	0.77	0.22	0.63	0.65	0.27	2.83	18.67	12.89	9.66	0.63	2.60	5.78	0.37	.....	5.40
121	Chattanooga, Tenn.	16.24	9.32	.....	1.74	1.47	0.32	2.37	0.78	0.18	0.06	21.32	14.40	11.28	0.14	2.98	6.92	5.08	.....	1.84
122	York, Pa.	8.87	5.73	0.07	0.60	1.03	0.02	0.87	0.06	0.48	0.01	11.46	7.61	6.58	(1)	1.03	3.85	2.59	.....	1.26
123	Malden, Mass.	21.79	15.60	0.51	0.03	0.83	0.04	0.09	1.23	1.12	2.35	21.04	18.84	14.70	0.94	3.21	2.20	.....	0.75	2.95
124	Berkeley, Cal.	19.73	11.10	.....	0.43	2.87	0.06	4.55	0.31	0.37	0.06	17.79	14.32	13.32	0.04	0.97	3.47	.....	1.94	5.41
125	Bay City, Mich.	15.55	10.57	.....	0.86	0.97	0.01	0.23	0.12	0.20	2.58	14.49	12.61	9.49	1.81	1.31	1.89	.....	1.05	2.94
126	Haverhill, Mass.	22.58	14.58	0.56	1.32	0.65	0.09	0.39	0.95	1.28	2.75	21.62	17.11	13.93	0.91	2.27	4.51	.....	0.96	5.47
127	Topeka, Kans.	22.42	13.81	.....	0.58	4.27	0.09	0.36	0.52	0.27	2.54	22.70	15.29	11.58	1.20	2.51	7.41	0.28	.....	7.13
128	Salem, Mass.	19.72	14.39	0.42	0.08	0.46	0.11	0.14	0.87	0.43	2.81	22.09	15.48	13.09	1.25	1.14	6.61	2.37	.....	4.24

[1] Less than one-half of 1 cent.

[2] Per capita excess of payments for expenses and interest over revenue receipts.

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TABLE 5.—PER CAPITA REVENUE RECEIPTS AND GOVERNMENTAL COST PAYMENTS: 1912—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 73. For absolute amounts, see Table 4.]

City number.	CITY.	PER CAPITA REVENUE RECEIPTS FROM—										PER CAPITA GOVERNMENTAL COST PAYMENTS FOR—						Per capita excess of governmental cost payments over revenue receipts.	PER CAPITA EXCESS OF REVENUE RECEIPTS OVER—	
		All revenues.	Taxes.			Special assessments and special charges for outlays.	Fines, forfeits, and escheats.	Subventions, grants, gifts, donations, and pension assessments.	Earnings of general departments.	Highway privileges, rents, and interest.	Earnings of public service enterprises.	All governmental costs.	Expenses and interest.				Outlays.		Governmental cost payments.	Payments for expenses and interest.
			Property.	Poll.	Business and non-business license.								All expenses and interest.	Expenses of general departments.	Expenses of public service enterprises.	Interest.				
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912—Continued.																			
129	Lincoln, Nebr.	$22.25	$13.69	$0.25	$1.31	$2.89	$0.06	$0.52	$0.20	$0.64	$2.68	$22.89	$13.61	$10.79	$1.27	$1.56	$9.27	$0.63	.....	$8.64
130	Davenport, Iowa.	20.71	15.35	.....	1.25	2.86	0.10	0.44	0.39	0.22	0.10	23.15	14.03	13.27	0.10	0.66	9.12	2.44	.....	6.68
131	El Paso, Tex.	23.87	14.01	.....	0.56	2.15	0.48	1.24	0.86	0.27	4.29	26.05	16.74	11.60	2.76	2.38	9.31	2.18	.....	7.13
132	San Diego, Cal.	47.63	22.11	.....	3.95	10.04	0.44	3.38	0.56	0.38	6.77	52.13	27.78	20.07	4.23	3.48	24.35	4.50	.....	19.85
133	Tampa, Fla.	16.82	9.33	.....	1.91	0.27	0.59	3.59	0.89	0.16	0.07	15.48	12.42	11.02	0.05	1.35	3.05	.....	$1.34	4.40
134	McKeesport, Pa.	16.01	10.50	.....	0.79	0.74	0.18	0.75	0.29	0.35	2.41	15.97	14.73	10.91	2.37	1.45	1.24	.....	0.04	1.27
135	Flint, Mich.	12.61	8.57	.....	0.58	0.77	0.07	0.14	0.56	0.16	1.75	16.19	9.28	7.54	0.77	0.97	6.90	3.58	.....	3.33
136	Kalamazoo, Mich.	14.35	9.18	.....	0.84	2.34	0.04	0.12	0.29	0.17	1.37	16.34	11.23	8.89	1.19	1.14	5.11	1.99	.....	3.12
137	Racine, Wis.	16.47	9.82	.....	1.86	1.87	0.15	1.50	0.38	0.61	0.28	16.76	11.30	10.06	0.28	0.96	5.46	0.29	.....	5.17
138	Superior, Wis.	17.71	11.68	.....	2.12	2.54	0.44	0.62	0.11	0.20	.....	19.31	13.74	12.65	.....	1.09	5.56	1.60	.....	3.97
139	Wheeling, W. Va.	17.27	9.46	0.07	1.56	0.04	0.30	0.38	0.23	0.42	4.80	19.81	15.76	11.26	3.29	1.21	4.05	2.54	.....	1.51
140	Macon, Ga.	21.31	7.26	0.08	2.64	2.40	0.66	2.79	0.81	0.67	3.99	25.45	13.70	11.48	1.55	0.66	11.75	4.14	.....	7.61
141	Newton, Mass.	44.02	34.00	0.48	0.03	1.41	0.05	0.54	1.02	2.72	3.77	38.66	33.68	25.29	0.90	7.50	4.97	.....	5.36	10.34
142	Butte, Mont.	21.51	12.45	0.52	2.22	2.23	0.25	3.15	0.45	0.25	.....	20.31	18.21	16.81	.....	1.39	2.10	.....	1.20	3.30
143	Woonsocket, R. I.	16.03	9.60	0.06	1.16	0.30	0.02	0.26	0.53	0.87	3.23	15.97	13.41	9.30	0.54	3.56	2.57	.....	0.05	2.62
144	Montgomery, Ala.	18.35	6.56	0.30	3.47	2.75	0.55	0.69	0.53	0.08	3.41	20.55	16.26	9.68	1.63	4.96	4.29	2.20	.....	2.09
145	Chester, Pa.	11.29	7.26	0.29	0.79	1.31	0.03	0.85	0.20	0.55	(1)	18.84	8.76	7.48	0.01	1.28	10.09	7.56	.....	2.53
146	Fitchburg, Mass.	22.09	15.21	0.50	1.10	0.62	0.08	0.08	0 93	0.94	2.63	27.63	18.42	14.55	1.98	1.89	9.21	5.54	.....	3.67
147	Dubuque, Iowa.	17.44	12.57	.....	0.97	1.60	0.01	0.35	0.08	0.01	1.84	16.09	12.00	9.10	1.23	1.67	4.10	.....	1.35	5.44
148	Galveston, Tex.	22.82	12.83	.....	0.77	0.07	0.13	3.29	1.58	0.89	3.27	22.45	18.82	11.63	1.69	5.49	3.63	.....	0.37	4.00
149	West Hoboken, N. J.	9.84	4.37	0.03	1.40	0.71	0.01	2.87	0.05	0.41	.....	13.78	11.20	9.90	.....	1.30	2.58	3.94	.....	[2]1.36
150	New Castle, Pa.	10.06	7.38	.....	0.36	1.04	0.07	0.69	0.22	0.24	0.06	16.20	9.97	9.16	0.03	0.77	6.23	6.14	.....	0.09
151	Roanoke, Va.	16.30	11.33	0.08	2.73	0.19	0.36	0.59	0.48	0.41	0 19	16.83	12.27	10.13	0.08	2.05	4.56	0.47	.....	4.09
152	Elmira, N. Y.	16.35	13.46	.....	1.20	0.51	0.04	0.55	0.21	0.21	0.16	18.07	13.43	12.32	0.23	0.88	4.64	1.72	.....	2.92
153	Huntington, W. Va.	15.43	7.39	0.17	1.01	5.94	0.24	0.31	0.27	0.05	0.06	17.87	8.36	6.97	0.08	1.30	9.51	2.44	.....	7.07
154	East Orange, N. J.	26.91	15.91	0.16	0.61	0.72	0.06	3.71	0.55	1.31	3.89	35.62	24.04	18.01	1.97	4.06	11.58	8.71	.....	2.87
155	Knoxville, Tenn.	22.46	9.58	0.07	2.08	2.00	0.61	2.08	0.61	0.34	5.09	20.52	16.45	10.31	1.67	4.47	4.07	.....	1.94	6.01
156	Hamilton, Ohio.	19.19	8.91	.....	1.65	2.18	(1)	0.64	0.18	0.45	5.18	20.01	15.91	9.74	3.29	2.88	4.10	0.82	.....	3.28
157	Lexington, Ky.	17.58	10.82	.....	2.84	2.28	0.08	1.15	0.12	0.17	0.12	19.20	13.12	11.46	0.05	1.61	6.08	1.62	.....	4.46
158	Springfield, Mo.	16.66	7.53	0.18	1.59	6.28	0.07	0.42	0.20	0.32	0.08	16.76	7.93	7.79	0.00	0.08	8.83	0.10	.....	8.73
159	Quincy, Ill.	15.05	10.99	.....	2.33	0.39	0.09	0.34	0.30	0.58	0.03	11.17	9.96	9.17	0.04	0.75	1.21	.....	3.88	5.09
160	Charlotte, N. C.	12.14	5.76	0.19	0.93	0.76	0.16	1.47	0.17	0.16	2.54	20.50	9.75	6.44	1.44	1.86	10.76	8.36	.....	2.40
161	Joliet, Ill.	19.38	10.99	.....	4.07	2.12	0.09	0.30	0.12	0.38	1.31	20.36	13.67	11.16	1.81	0.70	6.68	0.97	.....	5.71
162	Passadena, Cal.	42.31	19.29	.....	0.40	13.22	0.06	3.37	0.63	1.18	4.14	49.84	22.91	19.07	2.77	1.07	20.93	7.52	.....	19.40
163	Auburn, N. Y.	17.08	9.74	.....	0.92	2.16	0.05	0.53	0.22	0.14	3.31	21.51	16.02	13.03	1.59	1.40	5.48	4.43	.....	1.05
164	Everett, Mass.	21.73	15.94	0.49	0.04	0.64	0.02	0.05	0.55	0.58	3.42	21.86	18.39	13.95	1.07	3.36	3.46	0.13	.....	3.34
165	Decatur, Ill.	16.75	10.17	.....	1.75	2.31	0.20	0.28	0.17	0.17	1.68	17.20	10.67	8.66	1.13	0.88	6.53	0.46	.....	6.07
166	Portsmouth, Va.	9.68	4.94	.....	1.65	.....	0.09	0.64	0.13	2.11	0.13	15.40	8.77	6.53	0.12	2.13	6.63	5.72	.....	0.91
167	Perth Amboy, N. J.	15.19	6.10	0.02	1.89	1.12	0.07	1.78	0.13	0.35	3.74	18.76	13.68	9.98	1.38	2.31	5.08	3.57	.....	1.51
168	Taunton, Mass.	23.78	13.68	0.30	1.07	0.79	0.05	0.10	0.97	1.20	5.61	22.69	18.92	12.89	3.13	2.89	3.77	.....	1.09	4.86
169	Quincy, Mass.	26.02	18.48	0.53	0.07	1.27	0.10	0.07	0.56	0.77	4.17	29.50	21.12	15.73	0.93	4.47	8.37	3.48	.....	4.89
170	Lansing, Mich.	22.34	11.75	.....	0.16	1.70	0.16	1.37	0.20	0.01	6.98	18.22	14.58	10.49	3.46	0.63	3.63	.....	4.13	7.76
171	Pittsfield, Mass.	21.45	15.08	0.45	1.00	0.94	0.10	0.04	0.42	0.24	3.18	31.61	17.47	14.14	0.80	2.53	14.13	10.15	.....	3.98
172	Cedar Rapids, Iowa.	26.43	15 55	.....	2.31	4.73	0.11	0.47	0.17	0.13	2.96	28.40	15.06	11.88	1.56	1.62	13.33	1.97	.....	11.36
173	Oshkosh, Wis.	14.29	10.69	.....	1.22	0.75	0.07	0.89	0.19	0.45	0.03	13.36	10.13	9.49	0.08	0.56	3.23	.....	0.92	4.15
174	San Jose, Cal.	21.65	10.90	.....	1.94	3.15	0.13	4.65	0.83	0.04	.....	23.10	16.13	14.95	.....	1.18	0.97	1.45	.....	5.52
175	Amsterdam, N. Y.	13.50	9.24	.....	0.96	0.21	0.06	0.36	0.13	0.02	2.51	12.03	10.11	8.20	0.55	1.36	1.92	.....	1.47	3.38
176	Jamestown, N. Y.	21.22	11.98	.....	0.59	2.35	0.08	0.74	0.32	0.27	4.89	25.05	15.22	10.94	2.24	2.04	9.83	3.83	.....	6.00
177	Mount Vernon, N. Y.	32.48	22.92	.....	1.03	2.29	0.08	0.81	3.81	1.54	.....	41.35	31.34	27.53	.....	3.81	10.00	8.87	.....	1.14
178	Niagara Falls, N. Y.	36.76	22.92	.....	1.76	4.34	0.11	0.53	0.34	3.80	2.96	43.67	22.43	16.65	1.76	4.02	21.24	6.92	.....	14.33
179	Jackson, Mich.	16.77	11.38	.....	0.87	1.71	0.09	0.14	0.68	0.04	1.88	19.97	12.28	10.68	0.80	0.80	7.69	3.20	.....	4.49
180	Williamsport, Pa.	12.80	9.34	0.40	0.99	0.35	0.04	0.93	0.18	0.18	0.40	10.37	9.13	8.57	0.02	0.54	1.24	.....	2.44	3.68
181	Joplin, Mo.	15.77	8.38	.....	2.12	3.44	0.27	0.68	0.22	0.12	0.53	14.09	9.05	7.96	0.52	0.57	5.04	.....	1.68	6.72
182	Lima, Ohio.	14.93	7.77	.....	1.22	2.02	0.15	0.51	0.18	0.45	2.62	12.37	10.30	7.61	0.84	1.84	2.07	.....	2.56	4.64
183	Muskogee, Okla.	24.60	9.04	.....	0.36	9.14	0.88	0.95	0.55	0.54	3.16	51.94	18.80	11.02	1.66	6.13	33.14	27.34	.....	5.80
184	Chelsea, Mass.	28.15	20.38	0.44	1.08	0.37	0.13	(1)	0.65	1.10	4.00	29.33	23.00	17.57	0.75	4.68	6.33	1.18	.....	5.15
185	New Rochelle, N. Y.	33.86	27.85	.....	1.07	3.05	0.06	0.63	0.58	0.53	0.10	37.06	24.82	19.95	0.06	4.81	12.24	3.20	.....	9.04
186	Aurora, Ill.	19.04	10.38	.....	1.77	3.93	0.09	0.34	0.25	0.34	1.93	24.57	12.05	9.63	1.10	1.33	12.52	5.53	.....	6.99
187	Lorain, Ohio.	17.45	8.92	.....	1.75	3.23	0.09	0.48	0.11	0.37	2.50	23.10	14.20	10.19	1.37	2.65	8.89	5.65	.....	3.24
188	Austin, Tex.	22.28	10.66	.....	0.33	0.01	0.27	1.35	0.30	0.68	8.67	20.81	15.42	9.14	3.69	2.59	5.39	.....	1.46	6.86
189	Newport, Ky.	14.87	8.24	.....	1.24	1.33	0.02	1.45	0.31	0.07	2.22	15.26	10.98	7.88	1.46	1.65	4.28	0.39	.....	3.89
190	Orange, N. J.	19.46	10.24	0.03	1.32	1.29	0.12	2.88	0.35	1.26	1.98	20.57	18.37	12.64	1.34	4.39	2.20	1.11	.....	1.09
191	La Crosse, Wis.	18.26	11.83	.....	1.46	0.48	0.06	1.60	0.21	0.87	1.75	18.57	13.58	11.01	0.91	1.66	4.99	0.31	.....	4.69
192	Lynchburg, Va.	24.32	13.42	0.17	4.98	0.18	0.26	1.14	0.31	1.05	2.82	26.24	16.23	11.43	0.60	4.20	10.02	1.92	.....	8.10
193	Shreveport, La.	17.52	8.19	0.12	1.14	5.19	0.53	0.67	0.21	0.55	0.92	32.97	12.36	11.06	0.23	1.07	20.61	15.45	.....	5.16
194	Colorado Springs, Colo.	28.61	14.68	.....	1.31	3.38	0.04	2.46	0.64	0.05	6.05	31.79	21.67	16.94	1.63	3.10	10.12	3.17	.....	6.95
195	Council Bluffs, Iowa.	25.24	12.51	0.08	0.94	6.71	0.11	0.42	0.44	0.71	3.31	43.60	14.90	11.45	2.00	1.45	28.70	18.36	.....	10.34

[1] Less than one-half of 1 cent.

[2] Per capita excess of payments for expenses and interest over revenue receipts.

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TABLE 6.—PER CENT DISTRIBUTION, BY PRINCIPAL CLASSES, OF REVENUE RECEIPTS AND GOVERNMENTAL COST PAYMENTS: 1912.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 77. For amounts on which percentages are based, see Table 4.]

City number.	CITY.	REVENUE RECEIPTS. Per cent obtained from— Taxes. Property.	Taxes. Poll.	Taxes. Business and non-business license.	Special assessments and special charges for outlays.	Fines, forfeits, and escheats.	Subventions, grants, gifts, donations, and pension assessments.	Earnings of general departments.	Highway privileges, rents, and interest.	Earnings of public service enterprises.	Per cent required for meeting— Expenses.	Per cent required for meeting— Interest.	Per cent available for outlays and other purposes.	PER CENT OF GOVERNMENTAL COST PAYMENTS REPRESENTED BY— Payments for— Expenses of general departments.	Expenses of public service enterprises.	Interest.	Outlays.	Revenue receipts.
	Grand total	61.8	0.2	6.6	8.4	0.5	4.6	2.5	5.4	10.0	64.5	12.7	22.8	53.0	4.1	11.2	31.6	88.5
	Group I	66.6	(1)	6.2	5.1	0.4	2.5	2.5	7.2	9.5	65.4	14.5	20.1	55.6	4.1	13.3	27.1	91.3
	Group II	56.9	0.1	8.1	8.1	0.5	10.6	3.4	4.2	8.0	67.6	10.1	22.3	53.4	2.9	8.4	35.3	83.3
	Group III	55.1	0.3	6.7	15.4	0.5	5.6	2.2	3.7	10.5	60.8	11.1	28.1	47.7	3.8	9.4	39.1	84.6
	Group IV	57.1	0.5	7.0	11.9	0.6	5.4	1.9	2.3	13.4	63.3	11.0	25.7	50.2	5.8	9.7	34.3	88.5
	Group V	59.1	0.5	6.8	10.6	0.8	5.6	2.4	2.6	11.6	64.3	10.5	25.2	52.2	5.1	9.4	33.3	89.1
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1912.																	
1	New York, N. Y.	73.6	.....	3.6	5.3	0.3	1.3	0.7	6.6	8.5	64.4	20.1	15.5	51.2	3.2	17.0	28.6	84.5
2	Chicago, Ill.	57.8	.....	12.6	7.8	0.7	1.4	3.1	7.0	9.7	61.5	5.3	33.2	62.4	5.4	5.8	26.4	110.3
3	Philadelphia, Pa.	55.1	0.1	5.7	1.3	0.4	7.1	5.2	12.9	12.3	77.8	10.3	11.9	66.6	6.5	9.7	17.1	94.0
4	St. Louis, Mo.	57.0	.....	10.0	10.8	0.5	3.6	2.5	4.5	11.1	65.3	5.0	29.7	59.1	5.5	5.0	30.4	98.9
5	Boston, Mass.	71.5	0.3	3.7	1.6	0.3	1.8	2.5	8.6	9.6	62.6	17.5	19.9	61.3	4.1	18.3	16.2	104.5
6	Cleveland, Ohio	61.8	.....	10.1	6.2	0.3	2.2	4.3	4.1	11.0	68.2	12.7	19.1	51.8	3.9	10.4	33.9	81.7
7	Baltimore, Md.	60.7	.....	8.8	0.4	(1)	4.2	2.0	10.9	13.0	65.9	17.0	17.1	47.7	4.0	13.4	35.0	78.4
8	Pittsburgh, Pa.	65.3	.....	4.2	2.5	0.5	4.1	9.1	6.1	8.1	62.8	11.5	25.7	54.3	4.4	10.7	30.6	93.4
9	Detroit, Mich.	61.1	.....	6.6	6.9	0.3	7.3	6.2	3.1	8.4	71.9	4.5	23.6	64.1	1.9	4.1	29.9	91.9
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1912.																	
10	Buffalo, N. Y.	66.6	.....	6.1	4.8	0.2	2.9	6.9	3.8	8.7	80.5	8.9	10.6	66.6	5.3	7.9	20.1	89.4
11	San Francisco, Cal.	68.6	.....	9.4	10.8	0.4	6.0	3.2	1.7	(1)	71.2	6.2	22.6	51.9	(1)	4.5	43.5	72.9
12	Milwaukee, Wis.	67.9	.....	9.8	6.1	0.5	4.6	2.3	0.7	8.2	75.7	5.0	19.3	70.7	3.1	4.9	21.3	97.4
13	Cincinnati, Ohio	55.8	.....	9.2	2.5	0.2	2.4	3.4	17.3	9.1	65.0	18.4	16.6	53.6	3.7	16.2	26.5	88.1
14	Los Angeles, Cal.	49.5	.....	5.5	19.7	1.0	6.5	2.6	1.8	13.5	49.8	8.1	42.1	32.6	1.5	5.6	60.3	63.5
15	Newark, N. J.	46.8	0.6	6.7	9.6	0.2	13.2	3.3	6.5	13.1	79.7	15.9	4.4	56.2	2.6	11.7	29.6	73.7
16	New Orleans, La.	65.6	0.6	11.8	.....	1.3	5.4	2.9	2.6	9.8	63.8	23.2	13.0	50.5	6.2	20.7	22.6	88.9
17	Washington, D. C.	36.6	.....	9.9	2.7	0.6	42.9	2.7	0.4	4.2	64.5	2.5	33.0	67.4	4.5	2.8	25.2	111.5
18	Minneapolis, Minn.	65.4	.....	5.6	12.4	0.4	4.0	3.5	3.0	5.8	64.8	8.8	26.4	49.2	2.2	7.0	41.5	79.4
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1912.																	
19	Jersey City, N. J.	44.5	(1)	8.7	3.0	0.1	13.8	1.0	6.6	22.3	69.3	20.7	10.0	60.9	5.2	19.7	14.2	95.3
20	Seattle, Wash.	34.4	.....	3.4	35.2	0.5	8.3	1.2	1.6	15.5	48.0	15.8	36.2	35.8	5.6	13.6	45.0	86.2
21	Kansas City, Mo.	38.9	.....	6.5	35.0	0.5	1.6	1.3	3.8	12.3	48.6	4.3	47.1	40.8	5.1	4.1	50.0	94.4
22	Indianapolis, Ind.	54.4	0.3	7.8	17.1	0.2	16.2	1.1	2.5	0.4	58.3	3.1	38.6	62.4	0.5	3.4	33.8	107.8
23	Providence, R. I.	66.0	0.3	5.2	1.3	0.1	0.5	2.6	10.0	13.9	65.0	11.5	23.5	68.4	5.2	13.0	13.3	113.3
24	Portland, Oreg.	42.9	.....	5.5	34.9	0.5	4.8	0.6	2.1	8.8	35.4	13.5	51.1	24.6	2.7	10.4	62.3	77.2
25	Rochester, N. Y.	60.3	.....	4.0	16.5	0.2	1.9	1.3	4.6	11.2	68.8	9.3	21.9	49.2	3.9	7.2	39.7	77.1
26	Denver, Colo.	64.4	.....	6.7	14.4	0.4	3.1	5.6	4.9	0.5	74.2	5.8	20.0	50.0	0.5	3.9	45.6	68.0
27	Louisville, Ky.	60.3	.....	10.0	7.2	0.3	5.0	1.2	3.0	13.0	62.7	9.9	27.4	54.8	4.3	9.3	31.6	94.2
28	St. Paul, Minn.	60.3	.....	9.7	8.6	0.9	3.9	2.6	3.7	10.2	70.0	11.5	18.5	62.8	4.5	11.0	21.6	96.2
29	Columbus, Ohio	56.0	.....	7.4	11.1	0.3	2.1	6.3	3.8	13.0	66.5	13.6	19.9	51.4	6.7	11.9	30.0	87.3
30	Toledo, Ohio	62.4	.....	8.0	11.0	0.1	2.3	1.1	5.4	9.6	56.8	11.6	31.6	42.4	5.2	9.7	42.7	83.9
31	Oakland, Cal.	51.5	.....	5.4	26.2	1.4	13.8	1.0	0.5	0.3	46.9	4.4	48.7	39.6	0.1	3.7	56.6	84.6
32	Atlanta, Ga.	53.3	0.4	8.7	14.2	2.5	2.8	4.5	1.7	11.9	60.7	6.0	33.3	55.1	5.7	6.0	33.1	100.2
33	Worcester, Mass.	64.1	2.2	5.0	4.4	0.1	1.2	6.3	5.6	11.1	71.8	11.0	17.2	63.4	2.8	10.1	23.7	92.3
34	Birmingham, Ala.	34.3	.....	25.4	18.9	3.4	10.5	4.5	1.3	1.8	63.2	21.3	15.5	52.2	1.4	18.0	28.4	84.8
35	Syracuse, N. Y.	66.1	.....	5.2	12.3	0.2	2.2	1.2	1.4	11.3	70.5	12.1	17.4	65.3	3.3	11.8	19.6	97.4
36	New Haven, Conn.	81.7	1.4	7.2	1.9	1.0	3.4	2.0	1.5	0.1	77.9	5.5	16.6	76.8	0.1	5.5	17.6	98.8
37	Memphis, Tenn.	49.7	.....	7.0	15.0	0.7	8.9	3.7	1.2	13.8	61.0	16.5	22.5	41.8	5.7	12.8	39.6	77.9
38	Scranton, Pa.	60.8	2.2	15.4	10.8	0.6	6.5	0.4	3.4	(1)	73.0	9.4	17.6	68.7	.....	8.8	22.5	94.1
39	Richmond, Va.	58.5	0.3	5.7	1.8	0.8	2.6	0.9	6.8	22.5	61.8	13.2	25.0	47.8	9.4	12.2	30.6	92.6
40	Paterson, N. J.	60.1	0.4	10.3	4.7	0.2	16.8	2.8	4.8	(1)	70.7	10.4	18.9	62.5	(1)	9.2	28.2	88.4
41	Omaha, Nebr.	51.1	.....	14.9	11.4	0.9	2.1	1.5	7.8	10.3	63.9	16.9	19.2	19.5	2.4	5.8	72.2	34.4
42	Fall River, Mass.	72.1	2.3	6.4	0.5	0.3	0.3	2.2	5.1	10.6	70.7	12.6	16.7	65.1	4.2	12.4	18.4	97.9
43	Spokane, Wash.	36.9	.....	5.2	28.5	0.5	11.8	4.0	1.5	11.6	47.5	15.9	36.6	29.4	2.7	10.7	57.2	67.5
44	Dayton, Ohio	67.6	.....	4.4	9.3	0.2	3.1	1.6	3.5	10.3	74.5	11.2	14.3	58.5	4.8	9.5	27.2	85.0
45	Grand Rapids, Mich.	57.7	.....	3.2	21.2	0.3	1.3	3.7	1.5	11.2	75.9	7.7	16.4	51.3	3.5	5.6	39.7	72.1
46	Nashville, Tenn.	50.9	.....	4.5	1.4	0.8	16.2	2.0	9.0	15.3	64.1	12.1	23.8	51.0	4.4	10.5	34.1	86.4
47	Bridgeport, Conn.	79.1	1.8	8.1	4.0	0.7	2.9	1.6	1.8	(1)	73.2	4.3	22.5	75.6	0.1	4.5	19.8	103.5
48	Lowell, Mass.	72.6	1.8	5.5	1.9	0.3	0.2	2.8	3.4	11.6	73.3	9.1	17.6	67.0	5.9	9.1	18.0	99.4
49	Cambridge, Mass.	74.0	1.1	0.2	1.7	0.1	0.3	2.7	5.8	14.0	66.8	20.3	12.9	62.0	4.1	20.1	13.8	99.0
50	San Antonio, Tex.	82.4	0.8	3.3	.....	1.3	9.4	1.6	0.3	0.8	62.6	9.7	27.7	68.4	0.7	10.8	20.1	110.4
51	New Bedford, Mass.	74.2	1.8	3.4	1.9	0.2	0.6	2.2	3.9	11.9	66.8	13.1	20.1	46.3	3.8	9.8	40.1	75.0
52	Hartford, Conn.	73.8	1.3	2.5	2.1	0.3	2.0	1.6	4.1	12.2	61.6	9.6	28.8	58.4	3.3	9.6	28.7	100.2
53	Dallas, Tex.	63.1	.....	1.8	16.8	0.9	4.9	1.1	2.3	9.0	53.4	7.2	39.4	34.4	6.4	5.5	53.8	76.2
54	Trenton, N. J.	45.2	0.5	6.9	14.1	0.4	12.5	1.1	6.0	13.3	65.1	14.1	20.8	54.8	4.8	12.9	27.5	91.6
55	Albany, N. Y.	61.8	.....	6.4	8.1	0.1	2.3	0.5	3.7	17.1	78.0	9.8	12.2	48.3	7.7	7.0	37.1	71.7
56	Salt Lake City, Utah	46.6	0.7	12.0	16.9	0.4	10.8	1.2	0.6	10.8	55.7	11.9	32.4	54.0	5.8	12.8	27.4	107.4

[1] Less than one-twentieth of 1 per cent.

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TABLE 6.—PER CENT DISTRIBUTION, BY PRINCIPAL CLASSES, OF REVENUE RECEIPTS AND GOVERNMENTAL COST PAYMENTS: 1912.—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 77. For amounts on which percentages are based, see Table 4.]

City number.	CITY.	REVENUE RECEIPTS. Per cent obtained from— Taxes. Property.	Poll.	Business and non-business license.	Special assessments and special charges for outlays.	Fines, forfeits, and escheats.	Subventions, grants, gifts, donations, and pension assessments.	Earnings of general departments.	Highway privileges, rents, and interest.	Earnings of public service enterprises.	Per cent required for meeting— Expenses.	Interest.	Per cent available for outlays and other purposes.	PER CENT OF GOVERNMENTAL COST PAYMENTS REPRESENTED BY— Payments for— Expenses of general departments.	Expenses of public service enterprises.	Interest.	Outlays.	Revenue receipts.
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1912.																		
57	Reading, Pa.	60.3	2.7	6.8	1.8	0.1	6.5	0.9	1.5	19.3	72.5	6.0	21.5	66.3	7.4	6.1	20.2	101.6
58	Camden, N. J.	48.7	0.5	10.1	4.0	0.3	12.6	0.9	5.3	17.5	81.4	12.6	6.0	71.2	5.8	11.9	11.2	94.5
59	Springfield, Mass.	71.2	1.5	3.9	1.3	0.4	0.2	3.9	2.2	15.4	69.7	8.2	22.1	66.4	6.1	7.4	30.2	89.7
60	Tacoma, Wash.	31.4	.....	3.5	25.6	0.4	10.6	0.8	2.4	25.3	48.7	16.5	34.8	21.5	9.0	10.4	59.1	62.8
61	Lynn, Mass.	70.1	2.4	0.4	2.5	0.5	0.6	3.7	3.3	16.6	73.8	10.7	15.5	56.6	9.8	9.6	24.0	89.9
62	Des Moines, Iowa	75.3	.....	6.8	11.5	0.9	2.1	0.8	2.0	0.7	69.8	5.5	24.7	52.8	1.4	4.2	41.6	77.6
63	Lawrence, Mass.	75.7	1.5	7.0	1.9	0.4	0.4	2.4	1.2	9.5	73.3	7.8	18.9	76.8	4.9	8.7	9.6	111.4
64	Wilmington, Del.	66.3	.....	0.6	5.2	0.6	4.1	1.7	1.0	20.6	73.1	13.1	13.8	63.6	7.5	12.7	16.3	97.2
65	Kansas City, Kans.	57.3	.....	3.3	21.6	0.7	2.3	0.2	2.4	12.2	44.3	15.3	40.4	35.7	4.3	13.8	46.2	90.2
66	Yonkers, N. Y.	74.6	.....	4.5	6.6	0.1	2.1	0.4	1.1	10.4	73.9	15.3	10.8	50.1	4.5	11.3	34.1	73.9
67	Youngstown, Ohio	52.7	.....	9.8	17.9	0.8	2.2	1.8	2.1	12.7	59.9	7.7	32.4	47.8	5.1	6.8	40.3	88.3
68	Houston, Tex.	70.2	0.5	2.6	.....	1.3	6.6	2.7	1.7	14.5	60.8	17.3	21.9	48.9	4.6	15.2	31.3	87.9
69	Fort Worth, Tex.	52.3	.....	1.8	26.1	0.7	4.2	1.6	1.6	11.7	50.0	12.9	37.1	24.9	9.4	8.9	56.8	68.7
70	Duluth, Minn.	52.6	.....	10.2	9.2	0.8	3.4	0.9	0.4	22.5	59.1	12.8	28.1	45.3	11.7	12.4	30.7	96.3
71	Norfolk, Va.	54.9	0.1	22.9	.....	0.1	3.1	0.8	5.3	12.8	65.4	21.3	13.3	54.4	7.1	20.0	18.6	94.0
72	Oklahoma City, Okla.	31.2	.....	0.9	57.2	2.0	0.7	2.1	1.0	4.9	32.3	16.0	51.7	27.9	2.7	15.2	54.2	94.9
73	Schenectady, N. Y.	62.5	.....	6.5	15.0	0.3	2.5	1.1	2.0	10.1	57.6	11.6	30.8	52.0	4.7	11.4	31.9	98.4
74	Somerville, Mass.	69.1	1.9	0.2	3.4	0.1	0.8	9.5	0.8	14.1	75.2	10.7	14.1	71.5	3.2	10.6	14.7	99.2
75	St. Joseph, Mo.	66.6	.....	11.4	15.6	0.7	3.3	1.2	0.9	0.3	63.8	7.5	28.7	66.0	0.2	7.9	25.1	105.1
76	Utica, N. Y.	68.4	.....	7.2	10.0	0.2	2.5	10.4	1.2	0.1	66.1	6.4	27.5	75.0	.....	7.3	16.8	114.7
77	Elizabeth, N. J.	54.9	0.9	12.1	7.5	0.4	16.8	2.1	5.3	0.1	65.5	11.8	22.7	68.0	0.2	12.2	19.6	104.2
78	Waterbury, Conn.	65.2	2.0	5.9	3.7	0.8	4.0	1.1	1.8	15.4	71.0	10.1	18.9	58.5	2.1	8.6	30.7	85.5
79	Troy, N. Y.	74.0	.....	5.6	2.9	(1)	3.5	0.6	1.1	12.3	66.5	11.6	21.9	61.3	4.0	11.4	23.3	98.3
80	Akron, Ohio	56.8	.....	8.2	15.1	1.0	3.7	1.6	3.4	10.2	65.9	11.0	23.1	26.2	1.8	4.7	67.3	42.5
81	Manchester, N. H.	66.6	1.2	12.9	0.1	0.1	1.0	0.9	4.4	12.9	70.4	5.9	23.7	58.4	5.9	5.4	30.3	91.3
82	Hoboken, N. J.	50.1	0.1	9.9	(1)	0.2	17.5	0.7	4.2	17.3	97.7	8.9	(2)	66.5	14.5	7.4	11.6	82.9
83	Wilkes-Barre, Pa.	67.5	3.7	9.3	12.3	0.4	5.8	0.2	0.6	0.1	72.8	8.4	18.8	53.3	0.2	6.2	40.3	73.5
84	Erie, Pa.	53.1	1.0	5.9	6.6	0.3	5.1	1.4	2.8	23.9	59.5	3.9	36.6	53.0	6.4	4.0	34.5	103.2
85	Evansville, Ind.	51.0	0.4	8.0	13.8	0.1	12.0	0.5	2.0	12.2	55.7	5.6	38.7	49.2	7.6	5.7	37.5	101.9
86	Peoria, Ill.	65.7	.....	14.6	13.4	0.8	1.9	2.1	1.2	0.3	66.3	4.1	29.6	63.1	0.3	3.9	32.7	95.5
87	Fort Wayne, Ind.	41.4	1.8	4.6	24.9	0.2	6.9	0.8	1.3	18.2	54.9	2.7	42.4	45.8	13.4	3.0	37.9	107.8
88	Harrisburg, Pa.	53.0	0.5	4.5	22.2	0.2	4.0	0.1	2.8	12.6	51.1	7.8	41.1	43.1	3.9	7.2	45.8	92.1
89	Savannah, Ga.	46.1	.....	15.3	7.5	1.8	14.0	1.3	1.4	12.6	65.4	9.7	24.9	60.5	7.0	10.0	22.5	103.2
90	East St. Louis, Ill.	46.5	.....	19.1	31.5	0.2	1.6	1.1	(2)	(1)	74.7	12.9	12.4	52.1	(1)	9.0	38.8	69.8
91	Jacksonville, Fla.	30.9	.....	9.6	6.7	2.2	6.7	1.9	2.5	39.5	64.1	6.5	29.4	35.3	11.6	4.8	48.3	73.2
92	South Bend, Ind.	55.8	0.5	11.9	14.5	0.1	5.9	0.5	0.7	10.0	55.3	4.1	40.6	52.0	5.0	4.2	38.9	102.9
93	Terre Haute, Ind.	70.3	0.2	10.4	1.4	0.2	12.4	1.4	1.4	2.4	78.2	3.7	18.1	70.7	1.9	3.5	23.9	92.9
94	Passaic, N. J.	55.7	0.2	11.1	4.2	1.0	21.0	2.7	4.1	.....	95.6	11.5	(2)	67.1	.....	8.1	24.9	70.2
95	Johnstown, Pa.	73.1	2.2	11.1	1.0	2.2	5.7	1.7	2.9	0.1	73.2	5.9	20.9	75.7	1.0	6.1	18.1	103.5
96	Bayonne, N. J.	45.3	.....	3.7	11.8	0.2	15.0	1.4	3.0	19.6	62.1	11.8	26.1	51.5	14.0	12.4	22.1	105.4
97	Brockton, Mass.	70.1	2.4	0.3	3.4	0.7	0.3	8.6	2.8	11.4	69.7	10.7	19.6	63.2	4.7	10.5	21.7	97.4
98	Portland, Me.	55.4	1.4	2.7	1.8	0.1	13.4	2.5	3.8	19.0	58.1	17.9	24.0	51.0	4.7	17.1	27.2	95.8
99	Holyoke, Mass.	51.8	1.7	4.3	0.8	0.3	0.2	1.4	3.7	35.8	72.7	8.2	19.1	49.8	22.4	8.2	19.6	99.4
100	Charleston, S. C.	59.3	.....	13.4	0.1	6.4	15.4	1.5	3.5	0.5	71.8	18.5	9.7	75.6	0.4	19.6	4.5	105.7
101	Wichita, Kans.	55.4	.....	2.2	38.9	0.8	0.9	0.9	0.6	0.4	40.8	14.3	44.9	39.2	0.5	13.9	46.4	97.2
102	Allentown, Pa.	61.9	3.2	6.4	6.0	0.3	5.7	0.4	1.1	15.1	60.8	7.2	32.0	61.5	7.5	8.1	22.9	113.4
103	Springfield, Ill.	56.5	.....	12.2	12.4	0.7	1.7	1.8	2.1	12.6	68.6	6.4	25.0	59.4	5.6	6.0	28.9	94.8
104	Covington, Ky.	57.4	.....	8.4	4.1	0.3	10.0	0.7	1.2	17.9	74.3	14.7	11.0	61.6	5.9	13.3	19.2	90.8
105	Altoona, Pa.	67.0	.....	5.4	3.4	0.5	5.2	0.5	2.8	15.3	58.1	13.5	28.4	50.3	3.3	12.4	34.0	92.1
106	Pawtucket, R. I.	61.7	0.4	4.7	1.4	0.1	0.9	2.1	6.0	22.7	67.6	20.3	12.1	56.4	6.6	19.0	18.0	93.3
107	Canton, Ohio	58.5	.....	9.4	13.2	0.2	3.1	1.0	2.8	11.8	60.4	11.1	28.5	48.3	5.2	9.8	36.7	88.5
108	Mobile, Ala.	28.7	.....	15.6	23.5	1.8	11.6	1.4	1.5	15.9	47.2	18.7	34.1	46.1	7.3	21.2	25.4	113.2
109	Sacramento, Cal.	49.0	.....	6.1	21.1	0.6	11.1	1.4	0.2	10.6	58.9	2.7	38.4	52.5	3.5	2.6	41.4	95.2
110	Saginaw, Mich.	59.4	.....	4.0	18.2	0.2	3.9	1.6	1.7	11.0	64.7	8.3	27.0	62.7	6.5	8.9	21.8	107.1
111	Sioux City, Iowa	55.5	.....	8.1	17.5	0.6	3.3	2.8	1.8	10.5	53.5	6.9	39.6	51.8	3.8	7.2	37.2	103.9
112	Binghamton, N. Y.	65.0	.....	5.4	7.7	0.2	3.0	1.8	1.6	15.4	72.3	4.0	23.7	63.8	6.8	3.9	25.5	97.5
113	Atlantic City, N. J.	56.9	(1)	13.5	2.0	0.5	7.8	1.5	6.6	11.1	64.5	18.8	16.7	42.8	3.1	13.4	40.7	71.2
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912.																		
114	Rockford, Ill.	75.6	.....	0.9	7.0	0.8	1.6	1.6	1.4	11.2	66.4	5.5	28.1	48.7	7.4	4.6	30.2	84.5
115	Little Rock, Ark.	35.5	.....	11.2	35.0	3.3	9.9	3.4	0.9	0.9	47.4	5.2	47.4	34.9	0.7	3.9	60.5	75.1
116	Augusta, Ga.	43.3	.....	11.7	2.4	1.4	15.1	5.5	2.2	18.4	80.2	9.2	10.6	55.6	6.1	7.1	31.3	76.9
117	Springfield, Ohio	57.4	.....	8.0	10.1	0.5	4.0	3.1	4.8	12.1	70.2	10.1	19.7	57.5	4.2	8.9	29.3	87.9
118	Lancaster, Pa.	54.2	0.3	8.4	0.3	0.1	7.2	0.3	2.0	27.2	80.6	9.0	10.4	58.4	17.4	8.5	15.8	94.1
119	Pueblo, Colo.	53.9	.....	11.4	4.0	0.9	4.8	0.7	0.6	23.8	62.8	16.7	20.5	54.0	12.4	17.6	15.9	105.7
120	New Britain, Conn.	65.3	2.1	3.3	4.2	1.2	3.4	3.6	1.5	15.5	56.2	14.2	29.6	51.8	3.4	13.9	30.9	98.0
121	Chattanooga, Tenn.	57.4	.....	10.7	9.0	2.0	14.6	4.8	1.1	0.4	70.3	18.3	11.4	52.9	0.7	14.0	32.5	76.2
122	York, Pa.	64.6	0.9	6.7	11.6	0.3	9.8	0.7	5.4	0.1	74.2	11.6	14.2	57.4	(1)	9.0	33.6	77.4
123	Malden, Mass.	71.6	2.3	0.2	3.8	0.2	0.4	5.6	5.1	10.8	71.7	14.7	13.6	69.8	4.5	15.2	10.5	103.5
124	Berkeley, Cal.	56.2	.....	2.2	14.5	0.3	23.0	1.5	1.9	0.3	67.7	4.9	27.4	74.8	0.2	5.4	19.5	110.9
125	Bay City, Mich.	68.0	.....	5.5	6.3	(1)	1.5	0.8	1.3	16.6	72.7	8.4	18.9	65.5	12.5	9.0	13.0	107.3
126	Haverhill, Mass.	64.6	2.5	5.8	2.9	0.4	1.7	4.2	5.7	12.2	65.7	10.1	24.2	64.4	4.2	10.5	20.9	104.4
127	Topeka, Kans.	61.6	.....	2.5	19.1	0.4	1.6	2.3	1.2	11.3	57.0	11.2	31.8	51.0	5.3	11.1	32.6	98.8
128	Salem, Mass.	73.0	2.1	0.5	2.4	0.6	0.7	4.4	2.2	14.2	72.7	5.8	21.5	59.2	5.6	5.2	29.9	89.2

[1] Less than one-twentieth of 1 per cent.

[2] Payments for expenses and interest are in excess of revenue receipts.

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TABLE 6.—PER CENT DISTRIBUTION, BY PRINCIPAL CLASSES, OF REVENUE RECEIPTS AND GOVERNMENTAL COST PAYMENTS: 1912—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 77. For amounts on which percentages are based, see Table 4.]

City number.	CITY.	REVENUE RECEIPTS. Per cent obtained from— Taxes. Property.	Poll.	Business and non-business license.	Special assessments and special charges for outlays.	Fines, forfeits, and escheats.	Subventions, grants, gifts, donations, and pension assessments.	Earnings of general departments.	Highway privileges, rents, and interest.	Earnings of public service enterprises.	Per cent required for meeting— Expenses.	Interest.	Per cent available for outlays and other purposes.	PER CENT OF GOVERNMENTAL COST PAYMENTS REPRESENTED BY— Payments for— Expenses of general departments.	Expenses of public service enterprises.	Interest.	Outlays.	Revenue receipts.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912—Continued.																	
129	Lincoln, Nebr.	61.5	1.1	5.9	13.0	0.3	2.3	0.9	2.9	12.1	54.2	7.0	38.8	47.1	5.5	6.8	40.5	97.2
130	Davenport, Iowa	74.1	.....	6.0	13.8	0.5	2.1	1.9	1.1	0.5	64.5	3.2	32.3	57.3	0.4	2.9	39.4	89.5
131	El Paso, Tex.	58.7	.....	2.4	9.0	2.0	5.2	3.6	1.1	18.0	60.1	10.0	29.9	44.5	10.6	9.2	35.7	91.6
132	San Diego, Cal.	46.4	.....	8.3	21.1	0.9	7.1	1.2	0.8	14.2	51.0	7.3	41.7	38.5	8.1	6.7	46.7	91.4
133	Tampa, Fla.	55.5	.....	11.4	1.6	3.5	21.3	5.3	1.0	0.4	65.8	8.0	26.2	71.2	0.3	8.7	19.7	108.7
134	McKeesport, Pa.	65.6	.....	4.9	4.6	1.1	4.7	1.8	2.2	15.1	83.0	9.1	7.9	68.3	14.8	9.1	7.7	100.2
135	Flint, Mich.	67.9	.....	4.6	6.1	0.5	1.1	4.5	1.3	13.9	65.9	7.7	26.4	46.6	4.8	6.0	42.7	77.9
136	Kalamazoo, Mich.	64.0	.....	5.8	16.3	0.3	0.8	2.1	1.2	9.6	70.3	8.0	21.7	54.4	7.3	7.0	31.3	87.8
137	Racine, Wis.	59.6	.....	11.3	11.4	0.9	9.1	2.3	3.7	1.7	62.8	5.8	31.4	60.0	1.7	5.7	32.6	98.3
138	Superior, Wis.	65.9	.....	12.0	14.3	2.5	3.5	0.6	1.1	.....	71.4	6.2	22.4	65.5	.....	5.6	28.8	91.7
139	Wheeling, W. Va.	54.8	0.4	9.0	0.2	1.7	2.2	1.3	2.4	27.8	84.2	7.0	8.8	56.8	16.6	6.1	20.5	87.2
140	Macon, Ga.	34.1	0.4	12.4	11.3	3.1	13.1	3.8	3.2	18.7	61.2	3.1	35.7	45.1	6.1	2.6	46.2	83.7
141	Newton, Mass.	77.2	1.1	0.1	3.2	0.1	1.2	2.3	6.2	8.6	59.5	17.0	23.5	65.4	2.3	19.4	12.9	113.9
142	Butte, Mont.	57.9	2.4	10.3	10.4	1.2	14.6	2.1	1.1	.....	78.2	6.5	15.3	82.8	.....	6.9	10.3	105.9
143	Woonsocket, R. I.	59.9	0.4	7.2	1.9	0.1	1.6	3.3	5.4	20.1	61.4	22.2	16.4	58.2	3.4	22.3	16.1	100.3
144	Montgomery, Ala.	35.8	1.6	18.9	15.0	3.0	3.8	2.9	0.5	18.6	61.6	27.0	11.4	47.1	7.9	24.1	20.9	89.3
145	Chester, Pa.	64.3	2.6	7.0	11.6	0.3	7.5	1.8	4.9	(1)	66.3	11.3	22.4	39.7	(1)	6.8	53.5	59.9
146	Fitchburg, Mass.	68.9	2.2	5.0	2.8	0.4	0.4	4.2	4.3	11.9	74.8	8.5	16.7	52.7	7.2	6.8	33.3	80.0
147	Dubuque, Iowa.	72.1	.....	5.6	9.2	0.1	2.0	0.5	0.1	10.6	59.2	9.6	31.2	56.5	7.6	10.4	25.5	108.4
148	Galveston, Tex.	56.2	.....	3.4	0.3	0.5	14.4	6.9	3.9	14.3	58.4	24.1	17.5	51.8	7.5	24.5	16.2	101.7
149	West Hoboken, N. J.	44.4	0.3	14.2	7.2	0.1	29.2	0.5	4.1	.....	100.6	13.2	(2)	71.8	.....	9.4	18.8	71.4
150	New Castle, Pa.	73.3	.....	3.6	10.4	0.7	0.8	2.2	2.4	0.6	91.4	7.7	0.9	56.5	0.2	4.8	38.5	62.1
151	Roanoke, Va.	69.3	0.5	16.7	1.2	2.2	3.6	2.9	2.5	1.1	62.4	12.5	25.1	60.2	0.5	12.2	27.1	97.2
152	Elmira, N. Y.	82.3	.....	7.3	3.1	0.3	3.4	1.3	1.3	1.0	76.8	5.4	17.8	68.2	1.3	4.9	25.7	90.5
153	Huntington, W. Va.	47.9	1.1	6.6	38.5	1.5	2.0	1.7	0.3	0.4	45.8	8.4	45.8	39.0	0.5	7.3	53.2	86.3
154	East Orange, N. J.	59.1	0.6	2.3	2.7	0.2	13.8	2.0	4.9	14.4	74.2	15.1	10.7	50.6	5.5	11.4	32.5	75.5
155	Knoxville, Tenn.	42.7	0.3	9.3	8.9	2.7	9.2	2.7	1.5	22.7	53.3	19.9	26.8	50.2	8.1	21.8	19.8	109.5
156	Hamilton, Ohio.	46.4	.....	8.6	11.4	(1)	3.4	1.0	2.3	27.0	67.9	15.0	17.1	48.7	16.4	14.4	20.5	95.9
157	Lexington, Ky.	61.6	.....	16.1	13.0	0.5	6.5	0.7	1.0	0.7	65.5	9.1	25.4	59.7	0.2	8.4	31.7	91.6
158	Springfield, Mo.	45.2	1.1	9.5	37.7	0.4	2.5	1.2	1.9	0.5	47.1	0.5	52.4	46.5	0.4	0.5	52.7	99.4
159	Quincy, Ill.	73.0	.....	15.5	2.6	0.6	2.3	2.0	3.9	0.2	61.2	5.0	33.8	52.1	0.3	6.7	10.9	134.7
160	Charlotte, N. C.	47.5	1.5	7.7	6.2	1.4	12.1	1.4	1.3	20.9	64.9	15.3	19.8	31.4	7.0	9.1	52.5	59.2
161	Joliet, Ill.	56.7	.....	21.0	10.9	0.5	1.5	0.6	2.0	6.8	66.9	3.6	29.5	54.8	8.9	3.5	32.8	95.2
162	Pasadena, Cal.	45.7	.....	0.9	31.2	0.2	8.9	1.5	2.8	9.8	51.6	2.5	45.9	38.3	5.6	2.2	54.0	84.9
163	Auburn, N. Y.	57.0	.....	5.4	12.6	0.3	3.1	1.3	0.8	19.4	85.6	8.2	6.2	60.6	7.4	6.5	25.5	79.4
164	Everett, Mass.	73.4	2.2	0.2	3.0	0.1	0.2	2.5	2.7	15.7	69.2	15.5	15.3	63.8	4.9	15.4	15.8	99.4
165	Decatur, Ill.	60.7	.....	10.5	13.8	1.2	1.7	1.0	1.0	10.0	58.5	5.2	36.3	50.4	6.6	5.1	38.0	97.3
166	Portsmouth, Va.	51.0	.....	17.0	.....	0.9	0.6	1.4	21.8	1.3	68.6	22.0	9.4	42.4	0.8	13.8	43.0	62.9
167	Perth Amboy, N. J.	40.1	0.2	12.4	7.4	0.5	11.7	0.9	2.3	24.6	74.8	15.2	10.0	53.2	7.4	12.3	27.1	81.0
168	Taunton, Mass.	57.5	1.3	4.5	3.3	0.2	0.4	4.1	5.1	23.6	67.4	12.2	20.4	56.8	13.8	12.8	16.6	104.8
169	Quincy, Mass.	71.0	2.0	0.3	4.9	0.4	0.3	2.1	3.0	16.0	64.0	17.2	18.8	53.3	3.2	15.1	28.4	88.2
170	Lansing, Mich.	52.6	.....	0.7	7.6	0.7	6.1	0.9	(1)	31.3	62.4	2.8	34.8	57.6	19.0	3.5	19.9	122.7
171	Pittsfield, Mass.	70.3	2.0	4.7	4.4	0.5	0.2	2.0	1.1	14.8	69.6	11.8	18.6	44.7	2.5	8.0	44.7	67.9
172	Cedar Rapids, Iowa.	58.8	.....	8.7	17.9	0.4	1.8	0.6	0.5	11.2	50.9	6.1	43.0	41.8	5.5	5.7	46.9	93.1
173	Oshkosh, Wis.	74.8	.....	8.6	5.3	0.5	6.2	1.3	3.1	0.2	67.0	3.9	29.1	71.0	0.6	4.2	24.2	106.9
174	San Jose, Cal.	50.3	.....	9.0	14.6	0.6	21.5	3.8	0.2	.....	69.0	5.5	25.5	64.7	.....	5.1	30.2	93.7
175	Amsterdam, N. Y.	68.5	.....	7.1	1.6	0.4	2.7	0.9	0.2	18.6	64.8	10.1	25.1	68.2	4.6	11.3	15.9	112.2
176	Jamestown, N. Y.	56.4	.....	2.8	11.1	0.4	3.5	1.5	1.3	23.1	62.1	9.6	28.3	43.7	9.0	8.1	39.2	84.7
177	Mount Vernon, N. Y.	70.6	.....	3.2	7.1	0.3	2.5	11.7	4.7	.....	84.8	11.7	3.5	66.6	.....	9.2	24.2	78.6
178	Niagara Falls, N. Y.	62.4	.....	4.8	11.8	0.3	1.4	0.9	10.3	8.0	50.1	10.9	39.0	33.1	4.0	9.2	48.6	84.2
179	Jackson, Mich.	67.8	.....	5.2	10.2	0.5	0.8	4.1	0.2	11.2	68.4	4.8	26.8	53.5	4.0	4.0	38.5	84.0
180	Williamsport, Pa.	73.0	3.1	7.7	2.8	0.3	7.3	1.4	1.4	3.1	67.0	4.2	28.8	82.6	0.2	5.2	12.0	123.5
181	Joplin, Mo.	53.1	.....	13.5	21.8	1.7	4.3	1.4	0.8	3.4	53.8	3.6	42.6	56.5	3.7	4.0	35.8	111.9
182	Lima, Ohio.	52.0	.....	8.2	13.5	1.0	3.4	1.2	3.0	17.6	56.6	12.3	31.1	61.5	6.8	14.9	16.8	120.7
183	Muskogee, Okla.	36.7	.....	1.5	37.1	3.6	3.9	2.2	2.2	12.8	51.5	24.9	23.6	21.2	3.2	11.8	63.8	47.4
184	Chelsea, Mass.	72.4	1.6	3.8	1.3	0.5	(1)	2.3	3.9	14.2	65.1	16.6	18.3	59.9	2.5	16.0	21.6	96.0
185	New Rochelle, N. Y.	82.2	.....	3.2	9.0	0.2	1.9	1.7	1.6	0.3	59.1	14.2	26.7	53.8	0.2	13.0	33.0	91.4
186	Aurora, Ill.	54.5	.....	9.3	20.6	0.5	1.8	1.3	1.8	10.1	56.3	7.0	36.7	39.2	4.5	5.4	50.9	77.5
187	Lorain, Ohio.	51.1	.....	10.0	18.5	0.5	2.7	0.6	2.2	14.3	66.2	15.2	18.6	44.1	5.9	11.5	38.5	75.5
188	Austin, Tex.	47.8	.....	1.5	(1)	1.2	6.1	1.3	3.1	38.9	57.6	11.6	30.8	43.9	17.7	12.5	25.9	107.0
189	Newport, Ky.	55.4	.....	8.3	8.9	0.2	9.7	2.1	0.5	14.9	62.7	11.1	26.2	51.6	9.5	10.8	28.1	97.5
190	Orange, N. J.	52.6	0.2	6.7	6.6	0.6	14.8	1.8	6.5	10.2	71.8	22.5	5.7	61.5	6.5	21.3	10.7	94.6
191	La Crosse, Wis.	64.8	.....	8.0	2.6	0.3	8.8	1.1	4.8	9.6	65.2	9.1	25.7	59.3	4.9	9.0	26.9	98.3
192	Lynchburg, Va.	55.2	0.7	20.5	0.8	1.0	4.7	1.3	4.3	11.6	49.5	17.3	33.2	43.6	2.3	16.0	38.2	92.7
193	Shreveport, La.	46.8	0.7	6.5	29.6	3.0	3.8	1.2	3.2	5.2	64.4	6.1	29.5	33.5	0.7	3.2	62.5	53.1
194	Colorado Springs, Colo.	51.3	.....	4.6	11.8	0.2	8.6	2.2	0.2	21.1	64.9	10.8	24.3	53.3	5.1	9.8	31.8	90.0
195	Council Bluffs, Iowa.	49.6	0.3	3.7	26.6	0.4	1.7	1.7	2.8	13.1	53.3	5.8	40.9	26.3	4.6	3.3	65.8	57.9

[1] Less than one-twentieth of 1 per cent.

[2] Payments for expenses and interest are in excess of revenue receipts.

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TABLE 7.—REVENUE RECEIPTS FROM TAXES, SPECIAL

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY.	RECEIPTS FROM TAXES.									
		Total.	The general property tax.			Special property taxes.	Poll taxes.	Business taxes.			
			Total.	Original levies.	Penalties, interest, and collectors' fees.			Total.	On liquor traffic.	Other than on liquor traffic.	
										Collected without issue of license.	Collected with issue of license.
	Grand total	$582,606,121	$512,289,648	$507,920,329	$4,369,319	$12,473,487	$1,592,452	$52,208,899	$41,142,774	$2,562,745	$8,503,380
	Group I	320,294,113	284,593,771	281,663,283	2,930,488	8,449,134	151,362	24,803,328	21,250,841	1,168,006	2,384,481
	Group II	69,778,810	60,684,902	60,430,155	254,747	297,496	104,354	8,155,904	5,700,201	936,891	1,518,812
	Group III	94,868,088	82,218,622	81,711,559	507,063	1,957,775	524,034	9,532,677	7,499,825	104,325	1,928,527
	Group IV	55,806,562	48,300,298	47,968,476	331,822	984,310	482,648	5,734,420	4,009,861	277,934	1,446,625
	Group V	41,858,548	36,492,055	36,146,856	345,199	784,772	330,054	3,982,570	2,682,046	75,589	1,224,935
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1912.										
1	New York, N. Y	$158,716,791	$146,172,121	$144,201,045	$1,971,076	$5,060,799		$6,680,228	$5,708,272	$303,959	$667,997
2	Chicago, Ill	52,641,387	43,198,589	43,074,881	123,708			8,446,635	7,283,015	221,172	942,498
3	Philadelphia, Pa	24,770,715	22,421,028	22,171,940	249,088		$59,884	2,184,912	1,949,434		235,478
4	St. Louis, Mo	14,289,146	11,493,637	11,368,309	125,378	666,220		1,993,001	1,137,589	636,409	218,903
5	Boston, Mass	25,681,259	21,857,282	21,702,299	154,983	2,487,822	91,478	1,139,049	1,069,386		69,663
6	Cleveland, Ohio	10,895,835	9,355,987	9,355,987		12,232		1,478,294	1,460,570		17,724
7	Baltimore, Md	9,856,578	8,434,848	8,287,134	147,714	168,717		1,227,123	1,113,932		113,191
8	Pittsburgh, Pa	14,837,474	13,943,023	13,828,844	114,179			839,708	769,158		70,550
9	Detroit, Mich	8,604,928	7,717,206	7,672,844	44,362	53,344		814,328	759,385	6,466	48,477
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1912.										
10	Buffalo, N. Y	$9,032,633	$8,060,117	$8,015,857	$44,260	$209,745		$721,383	$620,342	$24,430	$76,611
11	San Francisco, Cal	10,670,902	9,389,674	9,374,068	15,606			1,227,486	1,056,145		171,341
12	Milwaukee, Wis	7,847,397	6,859,937	6,845,578	14,359			912,974	458,594	112,101	342,279
13	Cincinnati, Ohio	8,561,840	7,345,477	7,342,215	3,262	2,393		1,136,499	1,037,476		99,023
14	Los Angeles, Cal	8,937,822	8,040,304	8,037,547	2,757			772,182	439,576		332,606
15	Newark, N. J	5,561,151	4,809,715	4,741,032	68,683	2,716	$56,000	662,369	591,490	14,010	56,869
16	New Orleans, La	6,157,858	5,179,496	5,138,370	41,126		48,354	900,492	643,098		257,394
17	Washington, D. C	6,709,158	5,281,634	5,238,992	42,642			1,336,590	454,430	748,213	133,947
18	Minneapolis, Minn	6,300,049	5,718,548	5,696,496	22,052	82,642		485,929	399,050	38,137	48,742
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1912.										
19	Jersey City, N. J	$3,261,035	$2,726,818	$2,610,420	$116,398		$564	$517,711	$485,761	$8,810	$23,140
20	Seattle, Wash	4,307,912	3,925,810	3,925,810				374,793	320,835		53,958
21	Kansas City, Mo	4,449,059	3,815,871	3,802,305	13,566			541,087	308,394	22,681	210,022
22	Indianapolis, Ind	3,653,628	3,178,940	3,170,252	8,688		16,757	365,999	341,500		24,499
23	Providence, R. I	4,403,752	4,064,703	4,053,919	10,784	$126	21,371	302,231	265,375	109	36,747
24	Portland, Oreg	4,661,344	4,132,350	4,132,350				468,462	397,282		71,180
25	Rochester, N. Y	4,083,315	3,713,097	3,683,967	29,130	119,138		239,745	212,071	12,236	15,438
26	Denver, Colo	4,478,436	4,056,217	4,030,485	25,732			399,791	298,502		101,289
27	Louisville, Ky	3,933,022	3,373,634	3,350,115	23,519			515,062	356,880		158,182
28	St. Paul, Minn	3,155,738	2,686,930	2,682,054	4,876	29,452		432,617	403,760		28,857
29	Columbus, Ohio	2,961,472	2,615,453	2,615,453				312,820	298,338		14,482
30	Toledo, Ohio	2,857,403	2,533,667	2,533,667				318,090	308,547		9,543
31	Oakland, Cal	3,008,822	2,725,320	2,721,335	3,985			252,918	202,550		50,368
32	Atlanta, Ga	2,289,007	1,954,047	1,919,353	34,694		15,609	319,351		36,354	282,997
33	Worcester, Mass	2,882,402	2,216,108	2,196,928	19,180	374,195	88,780	198,863	185,589		13,274
34	Birmingham, Ala	1,257,751	723,466	717,102	6,364			508,868	218,000		290,868
35	Syracuse, N. Y	2,503,174	2,253,032	2,235,171	17,861	66,074		174,668	150,286	8,250	16,130
36	New Haven, Conn	2,352,368	2,067,430	2,055,598	11,832	61,537	36,263	173,199	165,546		7,653
37	Memphis, Tenn	1,880,576	1,649,202	1,649,202				222,396	123,938		98,458
38	Scranton, Pa	1,449,964	1,124,805	1,121,262	3,543		40,000	277,931	264,216		13,715
39	Richmond, Va	2,290,924	2,077,339	2,069,874	7,465		12,196	193,374	95,125		98,249
40	Paterson, N. J	1,390,973	1,181,607	1,137,536	44,071		7,000	190,236	172,400	3,810	14,026
41	Omaha, Nebr	2,445,667	1,893,584	1,893,584				539,301	519,800	2,962	16,539
42	Fall River, Mass	1,898,028	1,572,500	1,560,741	11,759	122,276	54,608	147,237	138,406		8,831
43	Spokane, Wash	1,713,373	1,502,652	1,502,652				205,662	187,245		18,417
44	Dayton, Ohio	1,588,953	1,492,444	1,492,444				83,763	78,009		5,754
45	Grand Rapids, Mich	1,386,417	1,313,354	1,307,906	5,448			65,780	49,413		16,367
46	Nashville, Tenn	1,154,868	1,060,940	1,053,904	7,036			90,008	19,250		70,758
47	Bridgeport, Conn	1,663,392	1,462,562	1,452,171	10,391	15,672	34,174	142,837	138,847		3,990
48	Lowell, Mass	1,688,948	1,389,725	1,365,303	24,422	144,736	38,000	115,191	107,138		8,053
49	Cambridge, Mass	2,094,269	1,827,747	1,819,413	8,334	231,107	30,504	3,596	46		3,550
50	San Antonio, Tex	1,283,703	1,222,223	1,214,858	7,365		11,776	38,884	33,013		5,871
51	New Bedford, Mass	2,123,385	1,688,409	1,685,540	2,869	296,527	46,929	90,270	82,928	13	7,329
52	Hartford, Conn	2,360,235	1,826,428	1,826,428		418,836	40,016	73,425	69,271		4,154
53	Dallas, Tex	1,643,091	1,597,588	1,575,890	21,698			44,360	37,598		6,762
54	Trenton, N. J	1,036,031	890,237	872,294	17,943		9,355	124,496	110,975	3,155	10,366
55	Albany, N. Y	1,547,434	1,324,835	1,316,725	8,110	78,099		135,553	124,549	5,945	5,059
56	Salt Lake City, Utah	1,728,214	1,357,548	1,357,548			20,042	332,104	228,452		103,652

[1] Exclusive of receipts from permits issued by public service enterprises, which are included in Table 11.

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ASSESSMENTS, FINES, FORFEITS, AND ESCHEATS: 1912.

assigned to each, see page 20. For a text discussion of this table, see page 79.]

RECEIPTS FROM TAXES—continued.				RECEIPTS FROM SPECIAL ASSESSMENTS AND FROM SPECIAL CHARGES FOR OUTLAYS.								RECEIPTS FROM FINES, FORFEITS, AND ESCHEATS.				City number.
Nonbusiness license taxes.					Special assessments for expenses.			Special assessments for outlays.								
Total.	Paid by persons granted—			Total.	Total.	Original levies.	Penalties, interest, and collectors' fees.	Total.	Original levies.	Penalties, interest, and collectors' fees.	Special charges for outlays.	Total.	Court fines and forfeits.	Commercial forfeits.	Escheats.	
	Dog licenses.	General licenses.	Permits.[1]													
$4,041,635	$660,197	$1,163,632	$2,217,806	$71,685,270	$2,220,950	$2,211,538	$9,412	$68,401,758	$66,155,774	$2,245,984	$1,062,562	$4,243,587	$3,991,329	$176,350	$75,908	
2,296,518	221,688	714,171	1,360,659	22,431,870	373,124	366,071	7,053	21,883,364	21,019,888	863,476	175,382	1,782,019	1,664,684	96,255	21,080	
536,154	112,423	121,643	302,088	8,686,616	525,392	524,118	1,274	8,088,156	8,009,033	77,123	75,068	548,760	463,143	58,867	26,750	
634,980	177,829	208,937	248,214	23,558,668	871,848	871,193	655	22,329,618	21,612,306	717,312	357,202	828,814	795,177	19,359	14,278	
304,856	75,729	62,401	166,756	10,324,888	212,683	212,365	318	9,943,936	9,457,111	486,825	168,269	551,531	542,067	232	9,232	
269,097	72,528	56,480	140,089	6,683,228	237,903	237,791	112	6,158,684	6,057,436	101,248	286,641	532,463	526,258	1,637	4,568	
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1912.																
$803,643	.....	.....	$803,643	$10,839,457	.....	.....	.....	$10,839,457	$10,092,572	$746,885	.....	$705,370	$696,576	.....	$8,794	1
996,113	$115,146	$590,758	284,209	5,807,011	$2,507	$2,507	.....	5,804,504	5,772,353	32,151	.....	497,580	490,043	$731	6,806	2
104,891	.....	.....	104,891	530,606	.....	.....	.....	509,655	509,655	.....	$20,951	164,550	95,846	67,827	877	3
136,238	20,588	76,940	38,710	2,297,143	352,303	345,250	$7,053	1,944,840	1,944,598	242	.....	98,076	96,940	40	1,096	4
105,628	27,498	.....	78,130	556,882	16,188	16,188	.....	540,694	491,894	48,800	.....	108,923	108,811	100	12	5
49,322	4,476	.....	44,846	933,981	.....	.....	.....	859,075	859,075	.....	74,906	45,055	43,882	.....	1,173	6
25,800	23,281	.....	2,609	61,098	1,318	1,318	.....	59,780	59,780	.....	.....	5,990	4,402	650	938	7
54,743	14,002	40,423	318	530,871	.....	.....	.....	496,930	496,930	.....	33,941	116,557	89,231	26,907	419	8
20,050	16,997	50	3,303	874,821	808	808	.....	828,429	793,031	35,398	45,584	39,918	38,953	.....	965	9
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1912.																
$41,388	$11,088	$12,418	$17,882	$592,950	$43,331	$43,331	.....	$549,619	$549,619	.....	.....	$21,646	$21,636	.....	$10	10
53,742	10,060	534	43,148	1,474,525	.....	.....	.....	1,466,773	1,466,773	.....	$7,752	49,445	40,470	$7,381	1,594	11
74,486	23,933	14,808	35,745	615,769	235,673	235,673	.....	380,096	380,096	.....	.....	52,493	52,423	.....	70	12
77,471	6,531	53,783	17,157	329,589	11,703	11,703	.....	308,056	308,056	.....	9,830	27,137	26,502	39	596	13
125,336	28,600	2,289	94,447	3,193,115	30,103	30,103	.....	3,163,012	3,163,012	.....	.....	154,921	153,547	447	927	14
30,351	4,429	.....	25,922	988,315	7,840	7,560	$280	980,475	922,652	$57,823	.....	25,216	24,643	.....	573	15
29,516	3,055	10,443	16,018	.....	.....	.....	.....	.....	.....	.....	.....	100,208	28,493	50,000	21,715	16
90,934	20,027	27,368	43,539	394,845	816	814	2	336,543	321,707	14,836	57,486	81,108	79,016	1,000	1,092	17
12,930	4,700	.....	8,230	1,097,508	195,926	194,934	992	901,582	897,118	4,464	.....	36,586	36,413	.....	173	18
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1912.																
$15,942	$3,440	.....	$12,502	$183,757	.....	.....	.....	$183,757	$165,745	$18,012	.....	$5,593	$5,593	.....	.....	19
7,309	6,788	.....	521	4,015,586	.....	.....	.....	3,971,122	3,971,122	.....	$44,464	55,301	49,496	$5,671	$134	20
92,101	17,288	$39,236	35,577	3,430,033	$108,806	$108,806	.....	3,321,227	3,321,227	.....	.....	53,531	47,987	200	5,344	21
91,932	12,978	60,625	18,329	997,371	780	780	.....	996,591	994,658	1,933	.....	14,356	13,438	.....	918	22
15,321	10,766	.....	4,555	80,110	.....	.....	.....	80,110	78,727	1,383	.....	6,930	6,930	.....	.....	23
60,532	17,562	26,321	16,649	3,355,808	3,610	3,610	.....	3,352,198	3,352,198	.....	.....	45,315	44,472	.....	843	24
11,338	8,645	.....	2,693	1,048,154	99,548	99,423	$125	935,978	873,240	62,738	12,628	13,740	13,435	.....	305	25
22,428	7,634	6,151	8,643	909,337	.....	.....	.....	909,337	793,887	115,450	.....	23,165	12,515	5,700	4,950	26
44,326	7,830	36,496	.....	404,693	.....	.....	.....	402,205	402,205	.....	2,488	17,045	16,777	127	141	27
6,739	878	2	5,859	388,998	87,410	87,410	.....	301,063	292,676	8,387	525	40,476	40,176	300	.....	28
33,199	3,141	19,633	10,425	517,142	106,790	106,790	.....	396,465	396,465	.....	13,887	12,516	12,516	.....	.....	29
5,646	4,449	.....	1,197	447,989	70,958	70,958	.....	377,031	377,031	.....	.....	3,594	3,562	.....	32	30
30,584	8,246	.....	22,338	1,384,991	.....	.....	.....	1,384,991	1,384,991	.....	.....	73,896	73,896	.....	.....	31
.....	.....	.....	.....	519,422	108,759	108,759	.....	321,952	321,952	.....	88,711	92,024	91,524	500	.....	32
4,456	2,805	.....	1,651	175,791	64,968	64,438	530	76,683	73,897	2,786	34,140	5,737	5,737	.....	.....	33
25,417	4,292	6,691	14,434	397,799	.....	.....	.....	397,799	355,495	42,304	.....	71,924	71,924	.....	.....	34
9,402	4,604	328	4,470	433,316	29,554	29,554	.....	387,107	351,731	35,376	16,655	8,497	7,898	575	24	35
13,939	2,291	.....	11,648	48,512	14	14	.....	29,297	28,105	1,192	19,201	25,569	25,569	.....	.....	36
8,978	1,557	.....	7,421	497,815	.....	.....	.....	486,295	456,971	29,324	11,520	24,189	24,189	.....	.....	37
7,228	3,468	.....	3,760	198,940	.....	.....	.....	198,940	198,940	.....	.....	10,304	10,304	.....	.....	38
8,015	7,488	527	.....	62,753	51,588	51,588	.....	11,165	11,165	.....	.....	29,533	29,283	250	.....	39
12,130	6,150	.....	5,980	91,670	.....	.....	.....	91,670	86,911	4,759	.....	4,178	4,178	.....	.....	40
12,782	3,078	.....	9,704	422,269	.....	.....	.....	422,269	373,356	48,913	.....	34,460	28,750	5,000	710	41
1,317	37	.....	1,280	12,843	100	100	.....	.....	.....	.....	12,743	8,196	8,196	.....	.....	42
5,059	3,798	.....	1,261	1,158,427	.....	.....	.....	1,151,250	949,347	201,903	7,177	19,462	18,906	.....	556	43
12,746	773	10,065	1,908	204,924	20,033	20,033	.....	184,235	184,235	.....	656	4,448	3,412	1,036	.....	44
7,283	5,312	.....	1,971	482,303	.....	.....	.....	482,303	482,303	.....	.....	6,924	6,924	.....	.....	45
3,920	.....	.....	3,920	28,656	.....	.....	.....	.....	.....	.....	28,656	15,825	15,825	.....	.....	46
8,147	2,489	.....	5,658	74,077	32,407	32,407	.....	41,670	41,670	.....	.....	13,292	13,292	.....	.....	47
1,296	.....	.....	1,296	39,795	23,547	23,547	.....	13,396	13,396	.....	2,852	5,982	5,982	.....	.....	48
1,315	.....	.....	1,315	47,473	34,433	34,433	.....	11,409	11,313	96	1,631	3,392	3,392	.....	.....	49
10,820	1,258	2,277	7,285	.....	.....	.....	.....	.....	.....	.....	.....	19,592	19,592	.....	.....	50
1,250	.....	80	1,170	51,516	.....	.....	.....	21,201	20,840	361	30,315	4,599	4,599	.....	.....	51
1,530	232	.....	1,298	64,978	28,543	28,543	.....	36,435	35,386	1,049	.....	9,835	9,828	.....	7	52
1,143	1,143	.....	.....	426,095	.....	.....	.....	397,960	397,960	.....	28,135	23,367	23,053	.....	314	53
11,943	5,986	.....	5,957	277,687	.....	.....	.....	277,687	250,007	27,680	.....	8,644	8,644	.....	.....	54
8,947	3,542	505	4,900	184,308	.....	.....	.....	184,308	163,407	20,901	.....	2,097	2,097	.....	.....	55
18,520	7,881	.....	10,639	493,330	.....	.....	.....	492,512	399,747	92,765	818	11,286	11,286	.....	.....	56

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TABLE 7.—REVENUE RECEIPTS FROM TAXES, SPECIAL

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY.	RECEIPTS FROM TAXES.									
		Total.	The general property tax.			Special property taxes.	Poll taxes.	Business taxes.			
			Total.	Original levies.	Penalties, interest, and collectors' fees.			Total.	On liquor traffic.	Other than on liquor traffic.	
										Collected without issue of license.	Collected with issue of license.
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1912.										
57	Reading, Pa.	$878,374	$759,143	$758,537	$606	.....	$34,000	$82,601	$69,202	.....	$13,399
58	Camden, N. J.	869,098	714,086	703,077	11,009	.....	7,669	137,450	130,049	$3,638	3,763
59	Springfield, Mass.	2,371,439	1,968,614	1,949,884	18,730	$236,085	47,822	112,678	107,586	.....	5,092
60	Tacoma, Wash.	1,356,886	1,219,821	1,219,821	.....	.....	.....	130,501	116,344	.....	14,157
61	Lynn, Mass.	1,484,702	1,322,382	1,304,908	17,474	106,200	48,075	6,809	.....	.....	6,809
62	Des Moines, Iowa	1,583,931	1,453,097	1,449,903	3,194	.....	.....	121,487	106,614	.....	14,873
63	Lawrence, Mass.	1,474,933	1,202,816	1,183,694	19,122	123,454	26,390	121,071	115,907	.....	5,164
64	Wilmington, Del.	805,227	797,264	791,250	6,014	1,338	.....	2,172	.....	.....	2,172
65	Kansas City, Kans.	1,327,358	1,254,905	1,254,905	.....	.....	.....	57,990	.....	5,728	52,262
66	Yonkers, N. Y.	1,948,894	1,815,418	1,774,227	41,191	21,510	.....	103,307	94,656	3,256	5,395
67	Youngstown, Ohio	1,078,427	909,543	909,543	.....	.....	.....	167,493	164,021	.....	3,472
68	Houston, Tex.	1,359,068	1,302,430	1,290,614	11,816	.....	9,205	40,352	33,815	.....	6,537
69	Fort Worth, Tex.	1,120,520	1,083,790	1,067,819	15,971	.....	.....	31,919	29,042	.....	2,877
70	Duluth, Minn.	1,568,966	1,298,811	1,298,811	.....	14,712	.....	234,447	180,300	45,253	8,894
71	Norfolk, Va.	1,374,928	969,655	956,316	13,339	.....	2,131	395,371	119,640	22,028	253,703
72	Oklahoma City, Okla.	945,013	917,285	917,285	.....	.....	.....	24,743	.....	.....	24,743
73	Schenectady, N. Y.	1,171,341	1,048,763	1,041,133	7,630	12,060	.....	106,700	97,859	3,285	5,556
74	Somerville, Mass.	1,264,261	1,148,305	1,140,063	8,242	78,980	33,082	2,981	20	.....	2,952
75	St. Joseph, Mo.	1,036,813	885,553	884,419	1,134	.....	.....	143,964	78,725	5,852	59,387
76	Utica, N. Y.	1,168,025	992,537	989,635	2,902	64,893	.....	107,035	100,007	3,749	3,279
77	Elizabeth, N. J.	794,087	642,006	626,087	15,919	.....	10,000	139,828	133,760	1,927	4,141
78	Waterbury, Conn.	1,007,234	885,005	874,880	10,125	12,898	27,128	80,496	78,022	.....	2,474
79	Troy, N. Y.	1,532,233	1,387,758	1,378,763	8,995	36,108	.....	104,459	98,151	4,620	1,688
80	Akron, Ohio	859,147	750,448	750,448	.....	.....	.....	108,205	103,356	.....	4,849
81	Manchester, N. H.	1,004,543	771,843	770,058	1,785	56,961	15,154	153,881	53,842	95,987	4,052
82	Hoboken, N. J.	785,514	654,965	649,336	5,629	.....	735	125,916	116,244	2,957	6,715
83	Wilkes-Barre, Pa.	722,395	605,563	602,465	3,098	.....	33,000	77,787	64,000	.....	13,787
84	Erie, Pa.	691,009	612,038	609,737	2,301	.....	11,417	63,420	56,400	.....	7,020
85	Evansville, Ind.	819,148	703,194	703,194	.....	.....	6,000	95,489	86,427	.....	9,062
86	Peoria, Ill.	1,180,274	965,873	965,873	.....	.....	.....	205,708	183,797	7,481	14,420
87	Fort Wayne, Ind.	716,602	621,004	621,004	.....	.....	26,701	66,316	58,592	.....	7,724
88	Harrisburg, Pa.	848,975	775,631	775,631	.....	.....	6,967	64,481	50,200	.....	14,281
89	Savannah, Ga.	853,283	641,052	639,936	1,116	.....	.....	208,884	.....	.....	208,884
90	East St. Louis, Ill.	697,684	494,066	494,066	.....	.....	.....	195,301	167,081	2,643	25,577
91	Jacksonville, Fla.	741,250	565,168	557,878	7,290	.....	.....	164,122	88,000	.....	76,122
92	South Bend, Ind.	734,737	600,657	600,144	513	.....	5,593	113,827	109,200	.....	4,627
93	Terre Haute, Ind.	716,328	622,782	622,782	.....	.....	1,858	86,900	80,520	.....	6,380
94	Passaic, N. J.	429,064	356,797	352,282	4,515	.....	1,100	66,075	60,464	1,523	4,088
95	Johnstown, Pa.	515,548	436,294	431,674	4,620	.....	13,308	63,937	34,710	.....	29,227
96	Bayonne, N. J.	750,324	693,841	667,933	25,908	.....	.....	52,208	48,917	1,071	2,220
97	Brockton, Mass.	985,239	858,733	842,061	16,672	90,410	31,882	3,504	.....	.....	3,504
98	Portland, Me.	1,163,152	1,083,688	1,081,639	2,049	.....	27,312	51,140	.....	49,838	1,302
99	Holyoke, Mass.	1,011,205	793,605	786,451	7,154	112,393	29,478	75,155	72,104	.....	3,051
100	Charleston, S. C.	667,014	544,394	543,600	794	.....	.....	122,158	.....	2,183	119,975
101	Wichita, Kans.	812,524	781,892	781,892	.....	.....	.....	22,047	.....	4,382	17,665
102	Allentown, Pa.	486,754	421,317	419,783	1,534	.....	21,800	42,081	30,000	.....	12,081
103	Springfield, Ill.	741,433	609,391	609,391	.....	.....	.....	127,197	108,147	2,029	17,021
104	Covington, Ky.	524,383	457,243	453,781	3,462	.....	.....	60,809	42,471	.....	18,338
105	Altoona, Pa.	682,217	539,064	539,064	.....	.....	.....	37,681	20,000	.....	17,681
106	Pawtucket, R. I.	828,606	765,939	762,425	3,514	.....	4,586	55,423	47,650	.....	7,773
107	Canton, Ohio	611,807	526,918	526,918	.....	.....	.....	82,648	81,911	.....	737
108	Mobile, Ala.	497,209	322,360	317,475	4,885	.....	.....	169,913	55,967	.....	113,946
109	Sacramento, Cal.	1,008,785	896,914	896,497	417	.....	.....	105,869	79,175	.....	26,694
110	Saginaw, Mich.	688,136	644,576	637,150	7,426	.....	.....	42,082	38,177	.....	3,905
111	Sioux City, Iowa	689,548	601,371	601,371	.....	.....	.....	83,867	75,023	.....	8,844
112	Binghamton, N. Y.	582,599	521,245	517,843	3,402	16,308	.....	42,746	35,857	4,016	2,873
113	Atlantic City, N. J.	1,338,238	1,081,447	1,071,122	10,325	.....	265	241,789	107,900	4,488	129,401
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912.										
114	Rockford, Ill.	$711,856	$703,336	$703,336	.....	.....	.....	$8,520	$2	$3,153	$5,365
115	Little Rock, Ark.	461,310	350,371	350,371	.....	.....	.....	95,022	76,150	.....	18,872
116	Augusta, Ga.	510,288	401,239	399,216	$2,023	.....	.....	107,471	.....	10,822	96,649
117	Springfield, Ohio	533,701	468,422	468,422	.....	.....	.....	60,518	58,723	.....	1,795
118	Lancaster, Pa.	373,765	322,215	321,368	847	.....	$2,027	34,900	30,400	.....	4,500
119	Pueblo, Colo.	670,387	553,257	553,257	.....	.....	.....	114,565	104,403	.....	10,162
120	New Britain, Conn.	613,271	555,990	551,601	4,389	$10,224	17,787	27,658	24,935	.....	2,723
121	Chattanooga, Tenn.	523,522	441,340	440,769	571	.....	.....	82,182	.....	.....	82,182
122	York, Pa.	302,190	270,342	265,764	4,578	.....	3,577	25,643	14,400	.....	11,243
123	Malden, Mass.	755,402	636,406	621,675	14,731	93,883	23,800	794	.....	.....	794
124	Berkeley, Cal.	536,613	516,705	516,705	.....	.....	.....	13,239	.....	.....	13,239
125	Bay City, Mich.	527,776	488,003	476,506	11,497	.....	.....	39,542	38,592	.....	950
126	Haverhill, Mass.	751,654	605,903	595,536	10,367	59,828	25,508	58,217	55,736	.....	2,481
127	Topeka, Kans.	653,355	628,000	628,000	.....	.....	.....	20,086	.....	3,685	16,401
128	Salem, Mass.	676,469	586,610	580,050	6,560	66,987	19,214	1,146	.....	.....	1,146

[1] Exclusive of receipts from permits issued by public service enterprises, which are included in Table 11.

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ASSESSMENTS, FINES, FORFEITS, AND ESCHEATS: 1912—Continued.

assigned to each, see page 20. For a text discussion of this table, see page 79.]

RECEIPTS FROM TAXES—continued.				RECEIPTS FROM SPECIAL ASSESSMENTS AND FROM SPECIAL CHARGES FOR OUTLAYS.							RECEIPTS FROM FINES, FORFEITS, AND ESCHEATS.				
Nonbusiness license taxes.					Special assessments for expenses.			Special assessments for outlays.							
Total.	Paid by persons granted—			Total.	Total.	Original levies.	Penalties, interest, and collectors' fees.	Total.	Original levies.	Penalties, interest, and collectors' fees.	Special charges for outlays.	Total.	Court fines and forfeits.	Commercial forfeits.	Escheats.	City number.
	Dog licenses.	General licenses.	Permits.												
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1912.															
$2,630			$2,630	$22,966							$22,966	$1,453	$1,453			57
9,893			9,893	58,397				$58,397	$53,427	$4,970		4,959	4,953		$6	58
6,240			6,240	41,331	$29,827	$29,827		11,504	11,359	145		11,405	11,388		17	59
6,564	$2,790		3,774	992,552				992,165	824,978	167,187	387	14,813	11,012		3,801	60
1,236			1,236	51,591	24,958	24,958		23,643	23,378	265	2,993	9,875	9,694		181	61
9,347	2,026		7,321	222,553	2,140	2,140		212,010	212,010		8,403	17,808	17,573		235	62
1,212			1,212	33,819	24,693	24,693		9,126	9,126			7,221	7,221			63
4,453	3,022		1,431	62,698				61,183	61,183		1,515	7,237	7,230		7	64
14,463	7,034	$2,310	5,119	473,100				473,100	473,100			14,636	10,844		3,792	65
8,659	2,518		6,141	161,882				161,882	147,135	14,747		3,552	3,452		100	66
1,391	567		824	309,515	1,584	1,584		307,931	307,931			13,418	13,361	$57		67
7,101	512		6,589									23,251	23,251			68
4,811	2,272		2,539	540,089				540,089	540,089			14,930	14,826		104	69
20,996	670	12,951	7,375	229,848	20,030	20,030		209,818	209,164	654		19,270	19,230	40		70
7,771	4,363		3,408									1,614	1,614			71
2,985	2,985			1,682,321	650	650		1,681,671	1,487,117	194,554		59,315	58,855		460	72
3,818	2,354		1,464	254,526				254,526	228,424	26,102		5,050	5,015	35		73
913			913	60,393	34,861	34,543	$318	25,034	25,034		503	2,136	2,136			74
7,290	1,391	1,357	4,545	207,607				207,607	207,607			9,765	9,765			75
3,560	2,541		1,019	154,710	164	164		154,546	148,362	6,184		2,627	2,627			76
2,253	1,088		1,165	87,445				87,445	80,204	7,241		4,221	4,221			77
1,707			1,707	51,428	7,811	7,811		43,617	41,929	1,688		11,549	11,534		15	78
3,908	2,991	190	724	55,825				55,825	54,888	937		491	491			79
496		496		199,636				199,636	199,636			12,595	12,588		7	80
6,704	2,790		3,914	987	987	987						1,192	1,192			81
3,898	2,626		1,272	189				189	148	41		2,935	2,935			82
6,035	86		5,949	110,053				110,053	108,370	1,683		3,446	3,446			83
4,164	1,783		2,381	76,178				75,822	72,770	3,052	356	3,352	3,319		33	84
14,465	3,115	8,946	2,404	189,642	3,783	3,783		172,374	172,374		13,485	1,963	1,963			85
8,693	1,687		7,006	196,363				196,363	196,363			11,249	11,249			86
2,581			2,581	372,918				372,868	372,868		80	2,530	2,529		1	87
1,896	1,057		839	324,855				307,975	307,975		16,880	3,404	3,404			88
3,347	2,511		836	101,287	12,055	12,055		92,232	92,232			25,354	25,354			89
8,317	966	3,970	3,381	335,097				335,097	333,339	1,758		1,808	1,808			90
11,960	323	11,637		122,136				112,650	110,376	2,274	9,486	41,139	41,073		66	91
14,660		9,960	4,700	156,684				156,684	156,321	363		1,014	1,014			92
4,788	166		4,622	12,385				10,182	10,182		2,203	1,467	1,253		214	93
5,092	2,110		2,982	26,814				26,814	24,869	1,945		6,531	6,507		24	94
2,009	1,320		689	6,027							6,027	13,044	13,044			95
4,275	1,152	20	3,103	180,572				180,572	166,601	13,971		2,592	2,592			96
710		2	708	46,418	14,341	14,341		21,552	20,663	889	10,525	9,887	9,887			97
1,012			1,012	34,216	23,880	23,880		5,817	5,787	30	4,519	1,728	1,728			98
574			574	14,302				11,249	11,249		3,053	5,211	5,211			99
462	462			855							855	58,276	58,118		158	100
8,585	1,112	1,765	5,708	549,502	392	392		549,110	549,110			11,058	11,058			101
1,556	703		853	40,713				28,551	28,551		12,162	1,861	1,861			102
4,845	265		4,580	133,315				126,226	126,226		7,089	7,641	7,641			103
6,331	3	4,920	1,408	32,430				32,430	32,430			2,598	2,598			104
5,472	910		4,562	27,216				21,732	21,732		5,484	4,365	4,365			105
2,748	2,309		439	17,604				17,159	16,796	363	445	1,606	1,606			106
2,241	458	150	1,633	119,330				119,330	119,330			1,862	1,862			107
4,936	866	2,870	1,200	263,833				263,764	235,220	28,544	69	19,698	19,698			108
6,002	3,337	857	1,808	386,395	9,296	9,296		377,099	377,099			10,463	10,463			109
1,478	889		589	197,526				179,074	176,190	2,884	18,452	1,953	1,942		11	110
4,310	531		3,779	189,357	1,231	1,231		188,126	188,126			6,234	6,234			111
2,300	1,554		746	63,693				52,207	51,265	942	11,486	1,981	1,881	100		112
14,737	1,508		13,229	38,726				29,880	26,468	3,412	8,846	8,898	8,898			113
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912.															
				$64,977	$9,119	$9,119		$46,024	$46,024		$9,834	$7,180	$7,180			114
$15,917	$2,102	$11,568	$2,247	345,221				337,513	337,253	$260	7,708	32,795	32,795			115
1,578	1,578			22,181	2,775	2,775		13,947	13,947		5,459	12,864	12,864			116
4,761	485	3,791	485	82,180				82,180	82,180			4,052	4,052			117
14,623			14,623	2,050							2,050	389	389			118
2,565	280	1,574	711	40,779				40,779	40,779			8,858	5,867		$2,991	119
1,612	294		1,318	36,377	7,268	7,172	$96	29,109	27,481	1,628		10,202	10,202			120
				69,475				69,475	62,344	7,131		15,199	15,199			121
2,628	322		2,306	48,561				48,561	48,561			1,091	1,091			122
519			519	38,789	13,041	13,041		25,649	25,649		99	1,747	1,747			123
6,669	2,342		4,327	133,410				133,410	133,410			2,737	2,737			124
231	10		221	44,915				39,583	37,431	2,152	5,332	317	257		60	125
2,198			2,198	29,658	12,707	12,697	10	3,332	3,332		13,619	4,223	4,174		49	126
5,239	2,532	782	1,955	194,295	26	26		194,269	194,269			3,867	3,867			127
2,512			2,512	21,079	6,523	6,523					14,556	5,069	5,069			128

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TABLE 7.—REVENUE RECEIPTS FROM TAXES, SPECIAL

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY.	RECEIPTS FROM TAXES.									
		Total.	The general property tax.			Special property taxes.	Poll taxes.	Business taxes.			
			Total.	Original levies.	Penalties, interest, and collectors' fees.			Total.	On liquor traffic.	Other than on liquor traffic.	
										Collected without issue of license.	Collected with issue of license.
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912—Continued.											
129	Lincoln, Nebr.	$684,459	$614,289	$606,669	$7,620	.....	$11,274	$56,559	$50,002	.....	$6,557
130	Davenport, Iowa	742,917	687,015	685,931	1,084	.....	.....	53,536	41,911	.....	11,625
131	El Paso, Tex.	650,870	625,628	625,628	.....	.....	.....	23,591	16,224	.....	7,367
132	San Diego, Cal.	1,158,951	983,248	983,248	.....	.....	.....	133,178	117,210	.....	15,968
133	Tampa, Fla.	499,595	414,725	407,503	7,222	.....	.....	83,670	38,000	.....	45,670
134	McKeesport, Pa.	501,238	466,260	457,337	8,923	.....	.....	34,039	28,800	.....	5,239
135	Flint, Mich.	405,451	379,638	379,199	439	.....	.....	24,409	15,340	.....	9,069
136	Kalamazoo, Mich.	428,833	393,011	391,429	1,582	.....	.....	33,467	30,477	.....	2,990
137	Racine, Wis.	497,537	418,139	418,056	83	.....	.....	76,948	71,178	$4,050	1,720
138	Superior, Wis.	585,822	495,769	495,769	.....	.....	.....	89,112	81,000	5,737	2,375
139	Wheeling, W. Va.	468,708	399,912	398,854	1,058	.....	2,984	63,826	42,218	3,004	18,604
140	Macon, Ga.	412,780	300,292	298,941	1,351	.....	3,354	108,126	.....	6,870	101,256
141	Newton, Mass.	1,421,609	1,258,100	1,248,113	9,987	$142,545	19,701	858	17	.....	841
142	Butte, Mont.	615,485	502,569	498,443	6,126	.....	21,178	85,019	46,785	.....	38,234
143	Woonsocket, R. I.	436,452	387,086	384,155	2,931	.....	2,385	45,098	38,638	.....	6,460
144	Montgomery, Ala.	410,915	260,984	258,413	2,571	.....	11,862	134,215	34,136	.....	100,079
145	Chester, Pa.	329,895	287,162	284,717	2,445	.....	11,593	22,357	18,656	.....	3,701
146	Fitchburg, Mass.	659,594	526,813	521,617	5,196	70,089	19,424	42,846	40,518	.....	2,328
147	Dubuque, Iowa.	527,712	489,908	488,349	1,559	.....	.....	36,729	34,560	.....	2,169
148	Galveston, Tex.	526,575	496,768	490,165	6,603	.....	.....	18,129	17,325	.....	804
149	West Hoboken, N. J.	221,065	166,683	159,236	7,447	.....	1,000	51,637	49,525	.....	2,112
150	New Castle, Pa.	294,111	280,363	276,792	3,571	.....	.....	12,159	.....	.....	12,159
151	Roanoke, Va.	535,576	429,111	428,429	682	.....	3,150	100,467	43,317	.....	57,150
152	Elmira, N. Y.	549,830	490,525	485,714	4,811	14,391	.....	42,662	37,770	2,420	2,472
153	Huntington, W. Va.	320,400	276,245	273,138	3,107	.....	6,299	35,956	29,500	.....	6,456
154	East Orange, N. J.	621,290	592,484	583,311	9,173	.....	6,127	12,248	8,950	.....	3,298
155	Knoxville, Tenn.	435,969	356,126	355,538	588	.....	2,720	74,753	.....	.....	74,753
156	Hamilton, Ohio	392,123	330,876	330,876	.....	.....	.....	58,186	57,127	.....	1,059
157	Lexington, Ky.	506,082	401,001	398,655	2,346	.....	.....	104,627	71,013	.....	33,564
158	Springfield, Mo.	344,235	278,786	276,401	2,385	.....	6,570	54,839	30,650	2,608	21,581
159	Quincy, Ill.	488,285	402,919	402,919	.....	.....	.....	79,764	74,498	2,787	2,479
160	Charlotte, N. C.	248,367	207,932	207,932	.....	.....	6,746	32,112	.....	.....	32,112
161	Joliet, Ill.	540,115	394,151	394,151	.....	.....	.....	144,941	138,200	2,693	4,048
162	Pasadena, Cal.	706,070	691,684	691,684	.....	.....	.....	4,480	.....	.....	4,480
163	Auburn, N. Y.	379,866	337,040	333,216	3,824	10,045	.....	31,315	29,190	1,361	764
164	Everett, Mass.	585,366	519,250	506,660	12,590	47,259	17,268	1,164	.....	.....	1,164
165	Decatur, Ill.	423,606	361,399	361,399	.....	.....	.....	61,533	54,801	2,818	3,914
166	Portsmouth, Va.	233,606	175,054	170,920	4,134	.....	.....	56,478	19,172	.....	37,306
167	Perth Amboy, N. J.	282,941	215,448	212,834	2,614	.....	824	65,418	63,450	.....	1,968
168	Taunton, Mass.	526,648	392,979	389,576	3,403	85,580	10,740	37,071	34,844	.....	2,227
169	Quincy, Mass.	660,052	610,804	598,144	12,660	28,513	18,320	2,017	.....	.....	2,017
170	Lansing, Mich.	411,297	405,622	404,765	857	.....	.....	4,179	.....	2,140	2,039
171	Pittsfield, Mass.	569,100	476,987	471,297	5,690	42,291	15,428	33,980	32,374	.....	1,606
172	Cedar Rapids, Iowa.	614,355	534,960	534,960	.....	.....	.....	76,587	73,666	.....	2,921
173	Oshkosh, Wis.	406,681	364,924	364,924	.....	.....	.....	40,596	28,180	3,488	8,928
174	San Jose, Cal.	429,548	364,598	364,598	.....	.....	.....	62,316	49,120	.....	13,196
175	Amsterdam, N. Y.	340,158	287,974	287,424	550	20,193	.....	30,334	28,306	1,765	263
176	Jamestown, N. Y.	416,983	379,928	377,981	1,947	17,539	.....	18,996	15,587	2,183	1,226
177	Mount Vernon, N. Y.	792,386	748,355	704,922	43,433	9,828	.....	31,523	28,180	1,247	2,096
178	Niagara Falls, N. Y.	812,075	733,005	728,007	4,998	21,114	.....	55,734	51,871	.....	3,863
179	Jackson, Mich.	402,158	373,534	372,849	685	.....	.....	27,979	25,661	.....	2,318
180	Williamsport, Pa.	349,187	304,087	302,232	1,855	.....	13,008	29,413	19,600	.....	9,813
181	Joplin, Mo.	341,180	272,224	269,934	2,290	.....	.....	65,835	45,170	.....	20,665
182	Lima, Ohio.	291,635	252,025	251,600	425	.....	.....	38,059	36,587	.....	1,472
183	Muskogee, Okla.	302,494	290,936	290,936	.....	.....	.....	8,480	.....	.....	8,480
184	Chelsea, Mass.	702,829	619,938	601,858	18,080	34,231	14,036	32,490	30,307	.....	2,183
185	New Rochelle, N. Y.	926,239	881,655	850,102	31,553	10,233	.....	31,512	29,438	1,197	877
186	Aurora, Ill.	387,074	330,601	330,601	.....	.....	.....	56,473	49,655	2,165	4,653
187	Lorain, Ohio.	338,768	283,132	283,132	.....	.....	.....	55,066	53,503	.....	1,563
188	Austin, Tex.	347,567	337,052	326,594	10,458	.....	.....	9,857	8,399	.....	1,458
189	Newport, Ky.	294,419	255,933	254,380	1,553	.....	.....	33,468	22,728	.....	10,740
190	Orange, N. J.	357,476	315,868	309,060	6,808	.....	1,000	38,549	36,042	.....	2,507
191	La Crosse, Wis.	408,753	363,972	353,148	10,824	.....	.....	41,680	31,400	2,771	7,509
192	Lynchburg, Va.	570,497	412,269	409,402	2,867	.....	5,361	151,437	34,750	.....	116,687
193	Shreveport, La.	288,946	250,544	248,125	2,419	.....	3,489	31,012	.....	6,625	24,387
194	Colorado Springs, Colo.	487,135	447,258	445,029	2,229	.....	.....	31,340	19,800	.....	11,540
195	Council Bluffs, Iowa.	407,048	376,329	376,329	.....	.....	2,300	26,633	23,329	.....	3,304

[1] Exclusive of receipts from permits issued by public service enterprises, which are included in Table 11.

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ASSESSMENTS, FINES, FORFEITS, AND ESCHEATS: 1912—Continued.

assigned to each, see page 20. For a text discussion of this table, see page 79.]

RECEIPTS FROM TAXES—continued.				RECEIPTS FROM SPECIAL ASSESSMENTS AND FROM SPECIAL CHARGES FOR OUTLAYS.								RECEIPTS FROM FINES, FORFEITS, AND ESCHEATS.				City number.
Nonbusiness license taxes.				Total.	Special assessments for expenses.			Special assessments for outlays.			Special charges for outlays.	Total.	Court fines and forfeits.	Commercial forfeits.	Escheats.	
Total.	Paid by persons granted—				Total.	Original levies.	Penalties, interest, and collectors' fees.	Total.	Original levies.	Penalties, interest, and collectors' fees.						
	Dog licenses.	General licenses.	Permits.													
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912—Continued.																
$2,337	$1,400	.....	$937	$129,861	.....	.....	.....	$129,262	$113,608	$15,654	$599	$2,761	$2,761	.....	.....	129
2,366	2,366	.....	.....	128,049	$319	$319	.....	127,592	127,592	.....	138	4,614	4,614	.....	.....	130
1,651	555	.....	1,096	95,968	.....	.....	.....	.....	.....	.....	95,968	21,521	21,515	.....	$6	131
42,525	1,230	$712	40,583	446,546	12,057	12,057	.....	434,489	434,489	.....	.....	19,541	18,014	$1,527	.....	132
1,200	1,065	.....	135	11,817	.....	.....	.....	11,600	11,600	.....	217	26,264	26,264	.....	.....	133
939	641	56	242	32,941	.....	.....	.....	32,941	32,941	.....	.....	7,862	7,862	.....	.....	134
1,404	1,404	.....	.....	34,096	.....	.....	.....	34,096	33,879	217	.....	2,900	2,900	.....	.....	135
2,355	1,697	373	285	100,116	31	31	.....	84,269	76,963	7,306	15,816	1,612	1,592	.....	20	136
2,450	2,450	.....	.....	79,828	9,488	9,488	.....	70,089	70,089	.....	251	6,423	6,423	.....	.....	137
941	941	.....	.....	107,746	21,158	21,158	.....	86,588	86,588	.....	.....	18,767	18,750	.....	17	138
1,986	536	1,450	.....	1,647	.....	.....	.....	1,647	1,647	.....	.....	12,643	12,643	.....	.....	139
1,008	1,008	.....	.....	99,324	.....	.....	.....	99,324	99,324	.....	.....	27,192	27,192	.....	.....	140
405	.....	.....	405	58,256	39,793	39,793	.....	18,463	18,303	160	.....	2,164	2,164	.....	.....	141
4,719	2,575	794	1,350	90,588	31,623	31,623	.....	58,965	58,965	.....	.....	10,175	10,175	.....	.....	142
1,883	1,486	.....	397	12,300	.....	.....	.....	12,300	11,100	1,200	.....	709	709	.....	.....	143
3,854	.....	2,597	1,257	109,330	.....	.....	.....	104,537	94,587	9,950	4,793	21,731	21,731	.....	.....	144
8,783	1,339	.....	7,444	51,867	.....	.....	.....	49,848	49,848	.....	2,019	1,143	1,143	.....	.....	145
423	.....	.....	423	24,143	9,396	9,396	.....	9,866	9,866	.....	4,881	3,179	2,895	.....	284	146
1,075	1,075	.....	.....	62,534	521	515	$6	62,013	58,738	3,275	.....	402	402	.....	.....	147
11,678	1,488	10,190	.....	2,702	.....	.....	.....	.....	.....	.....	2,702	4,850	4,850	.....	.....	148
1,745	576	.....	1,169	26,905	.....	.....	.....	26,905	22,918	3,987	.....	549	549	.....	.....	149
1,589	652	.....	937	39,574	.....	.....	.....	39,574	36,216	3,358	.....	2,553	2,553	.....	.....	150
2,848	2,162	686	.....	7,194	.....	.....	.....	7,194	7,194	.....	.....	13,817	13,817	.....	.....	151
2,252	550	1,203	499	19,263	.....	.....	.....	19,263	19,263	.....	.....	1,683	1,683	.....	.....	152
1,900	174	.....	1,726	222,184	.....	.....	.....	222,184	219,815	2,369	.....	8,828	8,823	.....	.....	153
10,431	496	.....	9,935	26,998	.....	.....	.....	26,998	26,185	813	.....	2,170	2,170	.....	.....	154
2,370	.....	.....	2,370	74,469	.....	.....	.....	74,469	68,069	6,400	.....	22,718	22,718	.....	.....	155
3,061	298	1,568	1,195	80,966	.....	.....	.....	80,966	80,966	.....	.....	47	47	.....	.....	156
454	429	.....	25	84,413	.....	.....	.....	84,413	84,413	.....	.....	3,055	2,911	.....	144	157
4,040	1,090	1,468	1,482	232,654	.....	.....	.....	232,654	232,654	.....	.....	2,509	2,509	.....	.....	158
5,602	2,107	3,495	.....	14,355	.....	.....	.....	14,355	14,355	.....	.....	3,148	3,148	.....	.....	159
1,577	1,002	575	.....	27,277	.....	.....	.....	27,277	27,042	235	.....	5,937	5,937	.....	.....	160
1,023	1,015	.....	8	75,923	.....	.....	.....	75,923	75,923	.....	.....	3,260	3,059	100	101	161
9,906	1,807	.....	8,099	473,972	.....	.....	.....	464,736	464,736	.....	9,236	2,320	2,301	.....	19	162
1,466	1,086	29	351	76,870	605	605	.....	51,265	51,265	.....	25,000	1,842	1,842	.....	.....	163
425	.....	.....	425	22,891	7,765	7,765	.....	14,747	14,578	169	379	568	568	.....	.....	164
674	610	.....	64	82,208	.....	.....	.....	82,208	82,208	.....	.....	7,057	7,057	.....	.....	165
2,074	1,620	.....	454	.....	.....	.....	.....	.....	.....	.....	.....	3,142	3,142	.....	.....	166
1,251	500	.....	751	39,742	.....	.....	.....	39,742	38,527	1,215	.....	2,580	2,580	.....	.....	167
278	.....	.....	278	27,642	12,208	12,208	.....	15,434	14,911	523	.....	1,904	1,904	.....	.....	168
398	.....	.....	398	43,882	6,767	6,767	.....	37,115	34,326	2,789	.....	3,614	3,614	.....	.....	169
1,496	1,053	.....	443	58,748	.....	.....	.....	58,748	54,252	4,496	.....	5,695	5,695	.....	.....	170
414	.....	.....	414	32,431	11,197	11,197	.....	10,514	10,257	257	10,720	3,607	3,607	.....	.....	171
2,808	484	.....	2,324	162,651	.....	.....	.....	162,651	162,651	.....	.....	3,855	3,855	.....	.....	172
1,161	984	.....	177	25,720	8,364	8,364	.....	17,312	17,312	.....	44	2,270	2,270	.....	.....	173
2,634	548	.....	2,086	105,555	.....	.....	.....	105,555	105,555	.....	.....	4,287	4,277	10	.....	174
1,657	868	.....	789	7,116	.....	.....	.....	7,116	7,116	.....	.....	1,942	1,942	.....	.....	175
520	53	.....	467	78,021	.....	.....	.....	77,367	73,093	4,274	654	2,736	2,736	.....	.....	176
2,650	2,400	.....	250	75,875	6,614	6,614	.....	69,171	69,171	.....	.....	2,705	2,705	.....	.....	177
2,222	1,551	159	512	142,694	.....	.....	.....	142,694	134,441	8,253	.....	3,780	3,345	.....	435	178
645	605	.....	40	55,978	.....	.....	.....	48,334	48,334	.....	7,644	2,875	2,875	.....	.....	179
2,679	869	.....	1,810	11,476	41	41	.....	11,435	11,435	.....	.....	1,173	1,173	.....	.....	180
3,121	1,046	.....	2,075	111,836	.....	.....	.....	109,484	109,484	.....	2,352	8,666	8,246	.....	420	181
1,551	177	1,098	276	65,561	.....	.....	.....	62,815	62,815	.....	2,746	4,744	4,744	.....	.....	182
3,078	592	1,318	1,168	294,007	.....	.....	.....	294,007	294,007	.....	.....	28,247	28,247	.....	.....	183
2,134	1,528	.....	606	11,774	7,926	7,926	.....	3,506	3,506	.....	342	4,246	4,246	.....	.....	184
2,839	1,575	.....	1,264	97,550	.....	.....	.....	97,550	89,864	7,686	.....	1,954	1,954	.....	.....	185
.....	.....	.....	.....	125,165	.....	.....	.....	125,165	125,165	.....	.....	2,911	2,911	.....	.....	186
570	.....	88	482	102,692	.....	.....	.....	102,692	102,692	.....	.....	2,854	2,854	.....	.....	187
658	445	30	183	300	.....	.....	.....	.....	.....	.....	300	8,612	8,612	.....	.....	188
5,018	.....	3,826	1,192	41,183	.....	.....	.....	.....	.....	.....	41,183	728	728	.....	.....	189
2,059	1,104	.....	955	39,889	.....	.....	.....	39,889	35,742	4,147	.....	3,601	3,601	.....	.....	190
3,101	1,728	.....	1,373	14,842	571	571	.....	14,271	14,271	.....	.....	1,872	1,872	.....	.....	191
1,430	1,301	129	.....	5,626	.....	.....	.....	5,626	5,626	.....	.....	7,844	7,844	.....	.....	192
3,901	784	1,636	1,481	158,700	.....	.....	.....	158,700	158,700	.....	.....	16,230	16,230	.....	.....	193
8,537	2,635	5,285	617	103,058	.....	.....	.....	103,058	101,714	1,344	.....	1,330	1,308	.....	22	194
1,786	823	.....	963	201,882	.....	.....	.....	201,882	201,882	.....	.....	3,355	3,355	.....	.....	195

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TABLE 8.—REVENUE RECEIPTS FROM SUBVENTIONS, GRANTS, DONATIONS, GIFTS, AND PENSION ASSESSMENTS: 1912.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 82.]

City number.	CITY.	RECEIPTS FROM SUBVENTIONS AND GRANTS BY OTHER CIVIL DIVISIONS.					RECEIPTS FROM DONATIONS AND GIFTS BY PRIVATE PERSONS AND CORPORATIONS.					Receipts from pension assessments.
		Total.	Subventions for education.		Other subventions, and grants.		Total.	For expenses.		For outlays.	For principal of public trust funds.	
			By state.	By county.	By state.	By county.		Other than pensions.	Pensions.			
	Grand total	$34,315,499	$22,096,030	$3,920,141	$8,013,308	$286,020	$2,592,868	$152,695	$98,673	$1,566,672	$774,828	$1,887,292
	Group I	8,499,663	6,099,285		2,400,378		1,011,849	45,790	28,675	401,297	536,087	1,290,214
	Group II	10,671,800	5,344,937		5,325,333	1,530	386,195	24,944	7,053	303,713	50,485	283,341
	Group III	7,447,903	5,248,268	2,023,891	56,464	119,280	822,377	21,688	28,721	703,936	68,032	211,416
	Group IV	4,312,251	3,250,963	938,338	29,347	93,603	259,708	26,801	23,051	114,989	94,957	74,173
	Group V	3,383,882	2,152,577	957,912	201,786	71,607	112,649	33,472	11,173	42,737	25,267	28,148
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1912.											
1	New York, N. Y	$1,970,611	$1,970,611				$5,519		$5,519			$768,557
2	Chicago, Ill	744,915	744,915				5,024	$730	1,360	$2,434	$500	299,873
3	Philadelphia, Pa	2,761,641	963,433		$1,798,208		28,335	3,706			24,539	80,203
4	St. Louis, Mo	355,427	355,427				399,898		9,425	390,473		14,712
5	Boston, Mass	47,770	20,570		27,200		527,217	15,169		1,000	511,048	50,803
6	Cleveland, Ohio	281,579	281,579				19,701		12,371	7,390		35,651
7	Baltimore, Md	562,291	549,750		12,541		13,226	13,226				17,394
8	Pittsburgh, Pa	870,450	313,703		556,747		7,894	7,894				
9	Detroit, Mich	904,979	899,297		5,682		4,975	4,975				23,021
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1912.											
10	Buffalo, N. Y	$301,683	$165,835		$135,848		$559		$559			$53,791
11	San Francisco, Cal	788,205	586,215		201,990		1,899	$654		$1,245		34,598
12	Milwaukee, Wis	432,993	353,968		77,495	$1,530	938	600	338			28,303
13	Cincinnati, Ohio	174,598	174,598				110,731	12,517	440	47,574	$50,200	35,532
14	Los Angeles, Cal	1,027,909	848,481		179,428		5,556			5,556		21,295
15	Newark, N. J	1,340,013	1,229,973		110,040		258	13	245			13,899
16	New Orleans, La	198,371	198,371				216,001	10,755	4,961	200,000	285	15,816
17	Washington, D. C	[1] 6,145,334	[1] 1,536,234		[1] 4,609,100		25,603	120		25,573		14,254
18	Minneapolis, Minn	262,694	251,262		11,432		24,560	285	510	23,765		65,853
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1912.											
19	Jersey City, N. J	$835,902	$835,902				$50		$50			$10,921
20	Seattle, Wash	930,657	511,649	$419,008			139	$139				14,562
21	Kansas City, Mo	144,093	134,170	9,923			6,503	1,124	5,379			5,275
22	Indianapolis, Ind	324,602	211,047	113,645			604,682	100	1,420	$603,162		17,456
23	Providence, R. I	32,090	32,090				115		115			
24	Portland, Oreg	454,475	74,659	379,816			1,347			100	$1,247	6,480
25	Rochester, N. Y	86,130	86,130				6,421	3,800	2,621			27,712
26	Denver, Colo	91,745	91,745				95,637	1,800	287	28,570	65,000	4,877
27	Louisville, Ky	253,602	210,771			$42,831	19,370		704	18,666		6,413
28	St. Paul, Minn	155,649	153,899		$1,750		10,037	2,327		7,710		11,881
29	Columbus, Ohio	84,212	84,212				1,097	938	159			13,301
30	Toledo, Ohio	82,426	82,426				2,341	721	1,620			10,252
31	Oakland, Cal	723,541	361,080	326,205	36,256		622	522		100		8,776
32	Atlanta, Ga	102,539	96,039			6,500						
33	Worcester, Mass	19,226	13,487	5,739			29,568	23		28,150	1,395	
34	Birmingham, Ala	219,890	108,955	93,045		17,890	821	495		326		
35	Syracuse, N. Y	62,458	62,458				1,375	825	550			14,484
36	New Haven, Conn	73,669	70,459		3,210		5,408			5,408		8,402
37	Memphis, Tenn	289,047	266,547			22,500	5,000			5,000		
38	Scranton, Pa	112,442	108,015		4,427		6,750		6,750			989
39	Richmond, Va	80,283	80,283				2,397		2,056	341		9,423
40	Paterson, N. J	323,835	323,835				2,348		2,348			3,030
41	Omaha, Nebr	65,720	37,011		1,050	27,659	5,507		250	5,257		5,516
42	Fall River, Mass	5,708		5,708			2,500	2,500				
43	Spokane, Wash	473,502	258,802	214,700			2,863	2,663			200	4,271
44	Dayton, Ohio	58,745	58,745				200	50	150			9,375
45	Grand Rapids, Mich	28,341	18,497	4,444	3,500	1,900	860			860		
46	Nashville, Tenn	336,934	34,842	302,092								
47	Bridgeport, Conn	54,983	52,128		2,855		162		162			
48	Lowell, Mass	3,793		3,655	138		88	88				
49	Cambridge, Mass	8,890	4,454	4,436			822	822				
50	San Antonio, Tex	139,330	137,915	1,415			297	11		286		
51	New Bedford, Mass	15,257	9,884	5,373								
52	Hartford, Conn	57,137	53,859		3,278		2,365	2,000	175		190	1,707
53	Dallas, Tex	124,402	123,185	1,217			315	315				
54	Trenton, N. J	239,651	239,651				3,085		3,085			2,323
55	Albany, N. Y	44,404	44,404				860		860			7,863
56	Salt Lake City, Utah	308,503	175,033	133,470			425	425				6,127

[1] By the United States.

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TABLE 8.—REVENUE RECEIPTS FROM SUBVENTIONS, GRANTS, DONATIONS, GIFTS, AND PENSION ASSESSMENTS: 1912—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 82.]

City number.	CITY.	RECEIPTS FROM SUBVENTIONS AND GRANTS BY OTHER CIVIL DIVISIONS.					RECEIPTS FROM DONATIONS AND GIFTS BY PRIVATE PERSONS AND CORPORATIONS.					Receipts from pension assessments.
		Total.	Subventions for education.		Other subventions and grants.		Total.	For expenses.		For outlays.	For principal of public trust funds.	
			By state.	By county.	By state.	By county.		Other than pensions.	Pensions.			
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1912.												
57	Reading, Pa.	$81,713	$79,695		$2,018							
58	Camden, N. J.	183,045	183,045				$903		$903			$1,150
59	Springfield, Mass.	4,708		$4,708			1,625			$1,625		
60	Tacoma, Wash.	406,696	207,704	198,982			2,148	$225			$1,923	3,367
61	Lynn, Mass.	4,882		3,465	1,417		6,386			242	6,144	
62	Des Moines, Iowa	36,671	36,671				1,205		205	1,000		1,737
63	Lawrence, Mass.	6,203	5,083	1,120			1,400	1,400				
64	Wilmington, Del.	39,200	39,200				5,326	5	1,621	1,000	2,700	4,337
65	Kansas City, Kans.	43,603	43,603				6,633	5,000		1,633		
66	Yonkers, N. Y.	42,480	42,480				327		327			9,832
67	Youngstown, Ohio.	38,057	38,057				177	177				
68	Houston, Tex.	122,344	120,526	1,818								
69	Fort Worth, Tex.	85,408	85,408				1,500	1,500				
70	Duluth, Minn.	73,869	68,975	3,394	1,500							10,127
71	Norfolk, Va.	48,618	45,122		3,496		1,998	298	1,700			3,630
72	Oklahoma City, Okla.	20,090	18,264	1,826								
73	Schenectady, N. Y.	37,963	37,963				1,793	525	1,268			3,250
74	Somerville, Mass.	8,615	4,743	3,872			6,000				6,000	
75	St. Joseph, Mo.	40,101	34,515	5,586			3,271		3,271			693
76	Utica, N. Y.	34,674	34,674				235		235			4,430
77	Elizabeth, N. J.	193,565	193,565				738		38	700		1,684
78	Waterbury, Conn.	49,938	47,971		1,967		5,358	5,033	325			
79	Troy, N. Y.	35,230	35,230				24,893	9,483	410	15,000		6,428
80	Akron, Ohio.	34,310	34,310				14,139		650	13,489		
81	Manchester, N. H.	4,551	4,551				7,949				7,949	
82	Hoboken, N. J.	226,599	226,599				1,255		1,255			894
83	Wilkes-Barre, Pa.	50,239	46,578		3,661							1,985
84	Erie, Pa.	58,355	56,629		1,726							
85	Evansville, Ind.	163,368	77,902	85,466			538	538				1,803
86	Peoria, Ill.	18,860	18,860				7,719	350	4,369	3,000		1,487
87	Fort Wayne, Ind.	102,199	74,558	27,641			50		50			1,432
88	Harrisburg, Pa.	52,385	50,497		1,888		400	400				5,197
89	Savannah, Ga.	104,650		194,650								
90	East St. Louis, Ill.	16,972	16,972									
91	Jacksonville, Fla.	121,785		121,785								
92	South Bend, Ind.	61,747	57,402	4,345			1,020		220	800		1,110
93	Terre Haute, Ind.	105,551	105,551				2,539		2,539			1,403
94	Passaic, N. J.	133,300	133,300				1,012		1,012			347
95	Johnstown, Pa.	34,089	32,647		1,442							
96	Bayonne, N. J.	228,336	228,336				1,091		1,091			636
97	Brockton, Mass.	4,565		2,282		$2,283						
98	Portland, Me.	155,863	154,581		1,282		105,241			60,000	45,241	
99	Holyoke, Mass.	1,554		1,554			1,687	1,687				
100	Charleston, S. C.	139,455		67,312		72,143	54		54			1,381
101	Wichita, Kans.	12,261	12,261									
102	Allentown, Pa.	38,576	34,959	2,206	1,411							
103	Springfield, Ill.	17,393	17,393				12		12			1,390
104	Covington, Ky.	79,299	79,299									
105	Altoona, Pa.	41,542	40,085		1,457							
106	Pawtucket, R. I.	11,134	11,134									
107	Canton, Ohio.	28,248	28,248				91	25	66			
108	Mobile, Ala.	129,614		129,614			155	155				
109	Sacramento, Cal.	203,540	112,210	75,151	6,082	10,097						
110	Saginaw, Mich.	17,650	7,009	1,561		9,080	25,000				25,000	
111	Sioux City, Iowa.	17,343	17,343				17,880		1,380	16,500		752
112	Binghamton, N. Y.	23,945	23,945									597
113	Atlantic City, N. J.	145,310	145,310				50		50			2,894
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912.												
114	Rockford, Ill.	$14,106	$14,106				$65	$25	$40			$928
115	Little Rock, Ark.	92,761	53,901	$14,931		$23,929	4,516	4,516				
116	Augusta, Ga.	136,923		136,923			1,000			$1,000		2,250
117	Springfield, Ohio.	25,758	25,758				4,057				$4,057	2,505
118	Lancaster, Pa.	42,844	40,982		$1,862							
119	Pueblo, Colo.	48,972	48,972									
120	New Britain, Conn.	27,293	26,159		1,134		2,519	1,969	550			
121	Chattanooga, Tenn.	109,128	8,379	87,916		12,833	3,296	49	2,481	606	160	
122	York, Pa.	39,967	38,829		1,138		1,000			1,000		
123	Malden, Mass.	2,680	47	2,633			1,649			1,149	500	
124	Berkeley, Cal.	211,558	112,929	97,334	1,295		151	151				
125	Bay City, Mich.	10,562	7,676			2,886						
126	Haverhill, Mass.	2,952		2,862	90		15,000				15,000	
127	Topeka, Kans.	14,919		14,919			1,513		1,513			
128	Salem, Mass.	1,494		1,451	43		4,873			4,873		

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TABLE 8.—REVENUE RECEIPTS FROM SUBVENTIONS, GRANTS, DONATIONS, GIFTS, AND PENSION ASSESSMENTS: 1912—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 82.]

City number.	CITY.	RECEIPTS FROM SUBVENTIONS AND GRANTS BY OTHER CIVIL DIVISIONS.					RECEIPTS FROM DONATIONS AND GIFTS BY PRIVATE PERSONS AND CORPORATIONS.					Receipts from pension assessments.
		Total.	Subventions for education.		Other subventions, and grants.		Total.	For expenses.		For outlays.	For principal of public trust funds.	
			By state.	By county.	By state.	By county.		Other than pensions.	Pensions.			
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912—Continued.												
129	Lincoln, Nebr.	$23,324	$15,601			$7,723						
130	Davenport, Iowa	18,838	18,838									$879
131	El Paso, Tex.	55,228	52,526	$2,702								
132	San Diego, Cal.	150,167	83,901	59,350	$4,880	2,036						327
133	Tampa, Fla.	159,407		159,407								
134	McKeesport, Pa.	33,391	32,288		1,103		$25	$25				
135	Flint, Mich.	6,281	5,319	962			120	120				
136	Kalamazoo, Mich.	5,028	5,028									
137	Racine, Wis.	62,416	35,986	26,430			48		$48			1,282
138	Superior, Wis.	25,056	25,056				161		161			1,032
139	Wheeling, W. Va.	16,170	16,170									
140	Macon, Ga.	115,559		115,559								
141	Newton, Mass.	7,233	1,179	3,570	2,484		14,926	8,926		$6,000		
142	Butte, Mont.	127,393	33,229		94,164		277				$277	
143	Woonsocket, R. I.	10,537	10,537									
144	Montgomery, Ala.	27,378	27,378									
145	Chester, Pa.	33,571	32,700		871							
146	Fitchburg, Mass.	1,978	131	1,847			1,350	1,050			300	
147	Dubuque, Iowa	13,067	13,067				31		5	26		642
148	Galveston, Tex.	127,293	45,676	1,667	79,950							
149	West Hoboken, N. J.	108,978	108,978									535
150	New Castle, Pa.	26,165	25,222		943							
151	Roanoke, Va.	22,020	19,874		2,146		220	220				
152	Elmira, N. Y.	18,932	18,932				988	800	188			788
153	Huntington, W. Va.	11,722	11,722									
154	East Orange, N. J.	132,135	132,135				4,864	64	1,861	2,939		1,131
155	Knoxville, Tenn.	77,185	14,593	62,592								
156	Hamilton, Ohio	21,274	21,274				125		125			2,532
157	Lexington, Ky.	42,608	41,478	1,130								
158	Springfield, Mo.	15,386	15,386									
159	Quincy, Ill.	12,325	12,325				180	130			50	
160	Charlotte, N. C.	52,849		31,849		21,000	142	142				
161	Joliet, Ill.	9,947	9,947				776		776			
162	Pasadena, Cal.	120,361	117,265		3,096		525			525		
163	Auburn, N. Y.	17,885	17,885				167		167			994
164	Everett, Mass.	1,818	252	1,566								
165	Decatur, Ill.	9,689	9,689				60		60			306
166	Portsmouth, Va.	22,534	22,534									
167	Perth Amboy, N. J.	62,371	62,371				400			400		
168	Taunton, Mass.	3,506		2,206	1,300							
169	Quincy, Mass.	2,282		2,282								
170	Lansing, Mich.	47,336	47,336									
171	Pittsfield, Mass.	1,369		1,369								
172	Cedar Rapids, Iowa	13,527	13,527				2,049		2,049			548
173	Oshkosh, Wis.	29,783	29,783				20		20			478
174	San Jose, Cal.	155,674	98,180	55,833	1,661							
175	Amsterdam, N. Y.	11,982	11,982									
176	Jamestown, N. Y.	19,211	19,211				4,843			4,793	50	531
177	Mount Vernon, N. Y.	20,728	20,728				664		664			5,322
178	Niagara Falls, N. Y.	17,425	17,325		100		75		75			
179	Jackson, Mich.	3,444	6,444				1,050	1,050				
180	Williamsport, Pa.	30,247	28,714		1,533							
181	Joplin, Mo.	21,987	21,987				50	50				
182	Lima, Ohio	16,556	16,556				11	11				
183	Muskogee, Okla.	30,007	16,117	13,890			500			500		
184	Chelsea, Mass.	22	22									
185	New Rochelle, N. Y.	18,446	18,446				350	200	150			1,235
186	Aurora, Ill.	10,208	10,208				130	20	110			568
187	Lorain, Ohio	15,120	15,120									
188	Austin, Tex.	42,513	40,086	1,227		1,200	257	141		116		
189	Newport, Ky.	44,665	44,665				366	366				
190	Orange, N. J.	84,865	84,865				3,500			3,500		430
191	La Crosse, Wis.	28,420	28,420				19,703		20	19,683		1,236
192	Lynchburg, Va.	25,977	23,984		1,993		7,947	7,947				930
193	Shreveport, La.	20,101	20,101				100		100			291
194	Colorado Springs, Colo.	69,337	15,832	53,505			5,500	5,500				
195	Council Bluffs, Iowa	11,728	11,728				510		10	500		398

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TABLE 9.—REVENUE RECEIPTS FROM EARNINGS OF GENERAL DEPARTMENTS, BY

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY.	Total.	I.—GENERAL GOVERNMENT.							II.—PROTECTION TO PERSON AND PROPERTY.			III.—CONSERVATION OF HEALTH.
			Legislative branch.	Executive branch.			Judicial branch.	Elections.	General government buildings.	Police department.	Fire department.	All other.	
				Chief executive.	Financial.	Law and other general executive.							
	Grand total	$20,956,524	$56,016	$1,648	$397,251	$236,094	$2,709,996	$147,731	$114,253	$262,232	$147,188	$2,877,498	$481,356
	Group I	10,896,244	37,098	1,074	551,034	97,143	1,818,073	133,535	12,551	79,956	30,315	1,757,260	191,965
	Group II	3,656,400	7,922	24	117,260	30,330	621,112	5,677	11,091	52,535	47,572	681,138	70,536
	Group III	3,273,680	1,489	445	156,360	47,609	205,085	4,935	23,031	53,933	32,415	259,227	124,334
	Group IV	1,631,145	1,775	70	32,639	28,477	45,245	591	19,275	41,166	20,324	111,092	43,087
	Group V	1,499,055	7,732	35	39,958	32,535	20,481	2,993	48,305	34,642	16,562	68,781	51,434
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1912.												
1	New York, N. Y	$1,422,821	$20,291	.....	$35,153	$31,766	$241,301	$491	.....	$768	$9,150	$361,012	$78,172
2	Chicago, Ill	2,287,475	4,405	.....	222,180	9,507	586,584	383	$2,376	50,737	7,133	712,346	5,301
3	Philadelphia, Pa	2,123,122	.....	.....	131,226	39,131	366,133	93,185	1,737	2,864	4,430	324,724	5,448
4	St. Louis, Mo	541,240	8,666	.....	50,456	1,146	217,303	8	10	813	1,237	122,825	1,327
5	Boston, Mass	853,075	12	.....	33,895	9,988	54,970	778	1,499	2,063	1,594	61,369	54,715
6	Cleveland, Ohio	650,583	.....	.....	31,419	173	85,584	201	3,083	1,117	2,132	49,108	16,027
7	Baltimore, Md	282,372	.....	$28	55	2,034	4,519	1,150	3,139	196	1,212	888	17,747
8	Pittsburgh, Pa	1,941,958	2,981	.....	39,546	2,331	215,403	19,910	549	10,241	2,647	60,632	10,386
9	Detroit, Mich	793,598	743	1,046	7,094	1,067	46,276	17,429	158	11,157	780	64,356	2,842
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1912.												
10	Buffalo, N. Y	$857,839	$113	.....	$7,842	$101	$18,059	$89	$56	$366	$1,528	$34,262	$17,729
11	San Francisco, Cal	433,787	.....	$10	16,028	22,572	128,881	3,450	657	1,406	34,542	108,828	1,315
12	Milwaukee, Wis	235,548	52	.....	6,086	1,480	40,172	2	4,384	3,432	2,004	30,838	6,310
13	Cincinnati, Ohio	445,845	.....	.....	18,379	.....	99,552	.....	626	497	1,704	43,956	423
14	Los Angeles, Cal	423,998	17	.....	24,153	4,477	71,619	747	1,033	907	995	185,899	5,716
15	Newark, N. J	338,451	1,655	14	19,539	222	78,749	26	3,885	27	4,835	71,442	8,158
16	New Orleans, La	228,195	.....	.....	8,775	605	67,037	.....	.....	4,175	1,732	88,696	28,539
17	Washington, D. C	393,719	.....	.....	8,444	849	76,138	.....	.....	39,621	.....	80,995	419
18	Minneapolis, Minn	309,018	6,085	.....	7,114	24	40,905	1,363	450	2,104	232	36,222	1,927
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1912.												
19	Jersey City, N. J	$59,478	.....	.....	$10,067	.....	$16,038	.....	.....	$3,250	.....	$6,221	$983
20	Seattle, Wash	133,929	$552	.....	160	$2,465	.....	$1,521	$1,427	4,950	$374	19,666	1,143
21	Kansas City, Mo	131,880	165	.....	3,322	8,131	.....	.....	4,115	773	2,258	17,434	354
22	Indianapolis, Ind	63,942	19	.....	10,005	21	.....	.....	.....	713	824	2,486	75
23	Providence, R. I	163,379	.....	.....	6,961	467	15,026	537	12	9,774	8,409	25,401	10,959
24	Portland, Oreg	57,172	296	.....	14	1,336	.....	.....	.....	13	583	2,430	122
25	Rochester, N. Y	82,823	.....	.....	6,290	839	7,756	.....	13	4,992	1,554	94	1,376
26	Denver, Colo	355,933	.....	.....	63,292	3,054	115,394	3	648	1,255	1,422	59,152	12,477
27	Louisville, Ky	68,277	.....	.....	3,590	.....	4,006	.....	5	54	676	76	1,606
28	St. Paul, Minn	117,011	.....	.....	.....	3,496	1,958	.....	16	262	1,512	481	942
29	Columbus, Ohio	293,853	10	.....	15	318	5,777	64	19	952	926	2,026	656
30	Toledo, Ohio	44,274	.....	.....	.....	.....	4,232	.....	.....	521	366	3,044	186
31	Oakland, Cal	51,590	.....	$149	653	23	161	.....	262	830	.....	1,672	9,047
32	Atlanta, Ga	154,344	185	.....	.....	.....	.....	.....	11	25	1,109	809	442
33	Worcester, Mass	253,532	.....	.....	1,533	8,130	.....	.....	.....	5,197	1,066	2,134	6,669
34	Birmingham, Ala	94,005	.....	85	3,907	.....	.....	.....	9,011	.....	.....	16,812	6,726
35	Syracuse, N. Y	43,797	.....	.....	11,928	224	5,801	.....	.....	2,706	1,384	296	2,339
36	New Haven, Conn	51,981	.....	.....	.....	244	2,154	.....	.....	25	121	9,864	641
37	Memphis, Tenn	122,936	.....	.....	3,723	3	.....	.....	.....	11	5	19,595	3,957
38	Scranton, Pa	7,747	.....	.....	.....	2,435	.....	.....	.....	.....	6	1,065	.....
39	Richmond, Va	33,663	.....	.....	22	31	.....	.....	.....	578	1,553	248	43
40	Paterson, N. J	55,702	.....	.....	2,990	.....	7,325	60	.....	496	229	.....	34
41	Omaha, Nebr	54,051	.....	80	1,157	71	.....	930	.....	3,094	1,191	13,458	25
42	Fall River, Mass	51,157	.....	.....	1,970	2,341	.....	.....	10	192	269	1,097	12,157
43	Spokane, Wash	164,752	.....	.....	.....	1,212	.....	150	2	7	484	10,826	2,183
44	Dayton, Ohio	34,837	.....	.....	.....	.....	3,995	.....	.....	183	597	4,661	1,140
45	Grand Rapids, Mich	84,521	249	.....	6,592	628	3,843	.....	171	5,061	885	3,435	27,728
46	Nashville, Tenn	42,179	.....	.....	7,101	.....	.....	.....	.....	.....	4	4,203	.....
47	Bridgeport, Conn	29,734	.....	.....	37	106	.....	.....	4	338	890	5,241	1,297
48	Lowell, Mass	60,045	.....	.....	1,122	3,957	.....	.....	2,412	738	39	609	889
49	Cambridge, Mass	75,315	.....	.....	3,787	2,215	.....	.....	2,011	1,191	120	803	7,737
50	San Antonio, Tex	24,010	.....	.....	.....	98	.....	.....	.....	.....	598	11,761	3,103
51	New Bedford, Mass	58,425	.....	.....	3,814	1,976	.....	.....	.....	40	89	2,873	4,282
52	Hartford, Conn	49,836	3	.....	.....	79	2,776	.....	1,400	3,409	88	21	547
53	Dallas, Tex	27,110	.....	30	61	.....	.....	.....	466	26	1,248	5,320	.....
54	Trenton, N. J	21,801	2	.....	1,374	1,826	3,337	1,665	.....	232	137	13	.....
55	Albany, N. Y	10,577	8	101	634	517	625	5	116	2,055	1,270	201	104
56	Salt Lake City, Utah	34,082	.....	.....	189	1,366	4,881	.....	900	.....	129	3,699	2,365

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PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1912.

assigned to each, see page 20. For a text discussion of this table, see page 83.]

IV.—SANITATION, OR PROMOTION OF CLEANLINESS.			V.—HIGHWAYS.			VI.—CHARITIES, HOSPITALS, AND CORRECTIONS.			VII.—EDUCATION.		VIII.—RECREATION.			IX.—MISCELLANEOUS.	X.—GENERAL.	City number.
Sewers and sewage disposal.	Refuse collection and disposal.	All other.	Roadways, and other street, road, and alley structures.	General care of highways, including street lighting.	Repair and construction for compensation.	Charities.	General hospitals and insane in hospitals.	Penal institutions and reformatories.	Schools.	Libraries.	Educational recreation.	General recreation, parks, and trees.	Quasi productive park enterprises.			
$363,849	$748,597	$113,519	$1,062,967	$151,850	$2,749,076	$684,647	$894,425	$1,425,409	$994,206	$399,219	$64,941	$689,165	$381,175	$12,383	$2,289,833	
82,753	326,689	71,112	328,330	53,155	957,680	364,761	509,341	791,363	221,204	141,989	49,918	322,446	166,555	1,823	1,797,121	
51,052	44,165	15,559	103,691	25,611	1,017,084	39,105	62,960	215,802	128,090	59,395	1,088	101,106	136,018	.....	10,477	
48,590	242,866	18,619	433,219	40,630	338,051	115,903	120,023	238,466	278,236	127,354	6,357	160,892	70,658	97	124,856	
111,695	88,439	5,899	109,636	21,870	362,043	95,028	11,019	65,913	159,691	36,325	6,760	53,093	3,595	9,886	146,512	
69,759	46,438	2,330	88,091	10,584	74,218	69,850	191,082	113,865	206,985	34,156	818	51,628	4,349	577	210,867	
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1912.																
$10,438	$61,133	.....	$14,844	$60	.....	$144,949	.....	$277,241	$10,308	.....	$633	$109,526	.....	.....	$15,585	1
23,606	.....	$45,105	21,129	41,606	$180,898	6,615	$4,175	87,886	25,127	$18,020	1,415	69,078	$151,281	.....	10,582	2
3,085	5,282	.....	20,853	120	502,480	18,308	324,986	37,263	13,821	3,088	46,686	4,723	.....	.....	173,549	3
1,232	5,100	652	26,969	.....	.....	1,483	21,852	26,199	17,982	8,728	439	11,210	.....	.....	15,593	4
23,445	80,211	165	40,745	1,721	41,136	82,500	84,292	30,631	62,848	12,003	.....	36,420	.....	$1,823	134,452	5
17,966	168,605	9,112	5,292	9,268	140,904	879	22,800	23,269	28,940	9,148	.....	23,923	.....	.....	1,633	6
62	4,097	16,078	144,217	140	2,017	1,209	37,786	4,984	18,894	.....	.....	20,606	.....	.....	1,314	7
1,408	.....	.....	5,823	33	46,380	12,150	13,012	75,890	25,949	86,946	200	11,884	.....	.....	1,297,657	8
1,511	2,261	.....	48,458	207	43,865	96,668	438	228,000	17,535	4,056	545	35,076	15,274	.....	146,756	9
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1912.																
$16,082	$33,501	.....	$67,043	$366	$613,091	$15,448	$2,685	$13,334	$7,666	$4,712	.....	$3,421	.....	.....	$345	10
.....	.....	.....	200	.....	54,039	2,001	1,372	7,355	690	3,201	.....	2,569	$39,995	.....	3,776	11
3,801	4,306	$122	11,997	736	.....	395	15,789	59,632	23,930	4,836	$1,088	355	10,727	.....	3,074	12
.....	3,242	10,267	3,047	215	141,711	2,549	7,477	30,830	72,958	5,664	.....	2,253	.....	.....	495	13
1,171	3,072	.....	14,144	6	47,438	6,623	2,851	32,065	7,296	7,454	.....	5,729	.....	.....	586	14
20,061	.....	.....	2,333	23,378	35,828	1,130	27,215	4,140	7,282	16,879	.....	11,653	.....	.....	.....	15
6,292	.....	1,948	204	.....	1,543	2,130	.....	842	929	2,920	.....	9,629	.....	.....	2,199	16
105	44	3,222	1,232	612	102,860	7,598	2,779	46,328	1,060	5,354	.....	6,057	.....	.....	2	17
3,540	.....	.....	3,491	298	20,574	1,231	2,792	21,276	6,279	8,375	.....	59,440	85,296	.....	.....	18
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1912.																
$1,009	$94	.....	$1,621	.....	$7,475	.....	$631	.....	$6,435	$1,147	.....	$4,407	.....	.....	$100	19
633	2,198	.....	23,179	$6,149	11,922	.....	.....	$8,128	11,667	8,190	.....	21,891	.....	.....	7,714	20
.....	946	$1,378	14,459	242	26,295	.....	736	5,808	7,733	2,887	.....	5,897	$27,499	.....	1,448	21
.....	882	550	6,671	1,885	16,069	.....	1,977	.....	11,896	2,692	.....	7,177	.....	.....	.....	22
3,870	687	.....	15,912	71	.....	$38,043	.....	.....	18,463	.....	$936	2,968	4,865	.....	18	23
935	1,509	.....	45,116	.....	.....	.....	.....	.....	3,982	.....	15	821	.....	.....	.....	24
8,144	9,058	.....	1,192	1,191	.....	1,357	.....	.....	7,832	17	.....	24,362	6,756	.....	.....	25
.....	65	.....	37,559	4	.....	4,004	2,950	.....	5,971	3,579	59	33,731	.....	.....	11,314	26
344	417	.....	756	.....	890	294	1,064	1,649	19,339	25,689	.....	2,986	.....	.....	4,336	27
360	4,518	.....	1,072	1,308	8,286	2,282	11,237	15,659	2,387	31,027	.....	8,115	21,996	$97	.....	28
3,517	72,461	.....	148,387	.....	13,351	.....	.....	32,597	12,409	.....	.....	368	.....	.....	.....	29
.....	241	4	1,023	2,426	2,051	.....	.....	15,138	11,142	2,196	.....	1,492	212	.....	.....	30
.....	12,656	.....	984	273	1,556	.....	.....	7,000	486	15,658	.....	180	.....	.....	.....	31
.....	1,468	.....	321	.....	49,488	11	7,508	85,789	1,813	1,577	5,311	8,477	.....	.....	.....	32
3,164	22,467	.....	44,958	94	48,314	7,817	58,074	.....	13,115	1,758	.....	1,725	2,650	.....	24,667	33
.....	874	66	.....	4,420	5,617	.....	.....	42,431	1,975	1,889	.....	161	.....	.....	31	34
14	600	1,601	325	132	4,030	377	223	.....	3,433	826	.....	.....	.....	.....	7,558	35
.....	8,117	.....	632	190	4,042	2,140	.....	.....	16,289	2,234	.....	4,475	.....	.....	763	36
391	307	.....	55,210	4,550	12,805	.....	16,455	.....	1,868	861	.....	3,195	.....	.....	.....	37
.....	.....	.....	.....	.....	.....	.....	.....	.....	3,384	732	.....	125	.....	.....	.....	38
18,261	477	3,081	1,445	.....	.....	1,646	.....	.....	5,905	.....	.....	227	.....	.....	146	39
1,106	.....	7,755	.....	.....	12,921	6,187	.....	.....	14,182	2,303	.....	100	.....	.....	14	40
241	188	2	810	165	15,082	.....	5,037	.....	8,534	2,211	.....	1,785	.....	.....	.....	41
.....	98	.....	4,526	992	.....	8,948	1,763	.....	7,528	769	.....	235	.....	.....	8,262	42
1,332	64,579	.....	4,265	77	65,995	.....	67	1,577	3,958	2,131	.....	3,724	.....	.....	2,183	43
.....	.....	.....	64	5,030	4,103	.....	.....	7,118	4,242	432	.....	3,269	.....	.....	3	44
174	14,685	587	452	23	3,879	37	.....	.....	7,190	1,422	32	2,333	.....	.....	5,115	45
.....	.....	.....	843	2	5,372	.....	7,771	8,750	6,083	543	.....	1,507	.....	.....	.....	46
.....	.....	.....	123	191	3,377	7,626	.....	.....	3,047	7,357	.....	100	.....	.....	.....	47
.....	6,141	.....	72	.....	.....	8,990	.....	.....	13,583	612	.....	1,076	.....	.....	19,805	48
187	15,825	.....	8,734	304	.....	8,052	332	.....	6,075	915	.....	2,942	.....	.....	14,085	49
.....	.....	.....	.....	2,215	2,433	.....	.....	.....	2,573	1,144	.....	35	.....	.....	50	50
764	.....	.....	8,660	.....	.....	10,939	.....	.....	5,942	1,084	.....	728	.....	.....	17,234	51
.....	.....	.....	3,399	.....	4,817	7,112	3,940	.....	12,895	.....	.....	2,670	6,680	.....	.....	52
.....	737	.....	.....	7,745	.....	.....	52	4,000	2,719	864	.....	3,842	.....	.....	.....	53
.....	71	.....	333	951	1,173	41	.....	.....	8,264	1,322	.....	1,060	.....	.....	.....	54
.....	.....	3,595	13	.....	4	.....	206	.....	617	.....	.....	446	.....	.....	10	55
4,144	500	.....	103	.....	6,704	.....	.....	2,822	2,780	1,236	4	2,260	.....	.....	.....	56

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TABLE 9.—REVENUE RECEIPTS FROM EARNINGS OF GENERAL DEPARTMENTS, BY

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY.	Total.	I.—GENERAL GOVERNMENT.							II.—PROTECTION TO PERSON AND PROPERTY.			III.—CONSERVATION OF HEALTH.
			Legislative branch.	Executive branch.			Judicial branch.	Elections.	General government buildings.	Police department.	Fire department.	All other.	
				Chief executive.	Financial.	Law and other general executive.							
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1912.												
57	Reading, Pa.	$11,929				$59			$100	$33		$68	$70
58	Camden, N. J.	13,648	$161		$1,209	738	$6,099		20	58	$164	90	
59	Springfield, Mass.	120,537			833	1,573			46	2,163	474	657	3,455
60	Tacoma, Wash.	29,985	62		734	625			10		677	1,296	176
61	Lynn, Mass.	76,072			444	1,097			4,070	1,150	53	1,741	4,366
62	Des Moines, Iowa	14,914		$8		61	2,117			418	7	10	
63	Lawrence, Mass.	42,233				1,277			961	643	540	1,080	4,223
64	Wilmington, Del.	19,966	13			68			60	121		5,542	255
65	Kansas City, Kans.	5,253		14		27			49	244	362	207	150
66	Yonkers, N. Y.	10,910	238				373	$40	16	375		875	
67	Youngstown, Ohio.	30,560			25	156	1,465			43	177	7,204	1,342
68	Houston, Tex.	49,935		44		5,057				2,056	542	8,260	195
69	Fort Worth, Tex.	32,747						524	61	45	778	4,872	25
70	Duluth, Minn.	23,517			608	1,415	5	10		597	1,421	766	7,823
71	Norfolk, Va.	14,798				2,445	2,574			47	422	3,927	1,604
72	Oklahoma City, Okla.	61,816			5,300	121	15		9,139	33	28	6,619	273
73	Schenectady, N. Y.	18,295	75		922	190	2,433			145	8	105	
74	Somerville, Mass.	168,868			4,206	1,123			241	1,684	1,182	865	8,117
75	St. Joseph, Mo.	15,401	17		181				4	200	71	1,682	
76	Utica, N. Y.	160,179			776	89				3,826	578	30	
77	Elizabeth, N. J.	24,683	136		1,731		4,945			150	1,733	3,690	1,013
78	Waterbury, Conn.	15,113					627					779	
79	Troy, N. Y.	11,394			302	27	569			953	231		174
80	Akron, Ohio.	21,421								76	552	11,993	435
81	Manchester, N. H.	10,734			1,965	843	1,685		98		177		702
82	Hoboken, N. J.	9,526	394				5,060		290	1,000			
83	Wilkes-Barre, Pa.	1,736									214	2	2
84	Erie, Pa.	16,011				174	1,408			841	134	4,300	122
85	Evansville, Ind.	6,922								131		5	52
86	Peoria, Ill.	31,340	30			3			826	585	121	9,880	675
87	Fort Wayne, Ind.	11,559			518					204	168	900	
88	Harrisburg, Pa.	2,003	60		101	122					50		114
89	Savannah, Ga.	18,047	6		78	1,462				2,779		3,734	523
90	East St. Louis, Ill.	11,256								50	190	3,093	397
91	Jacksonville, Fla.	35,647	12						142	2,147	141	8,872	
92	South Bend, Ind.	5,642			52	2,638				80	50	542	389
93	Terre Haute, Ind.	12,227			1,069	42			2	684		47	
94	Passaic, N. J.	17,197				3	3,513			500	155		66
95	Johnstown, Pa.	9,602								566	312		99
96	Bayonne, N. J.	22,056			230		2,711		8		39	4,530	2
97	Brockton, Mass.	115,961			730	559				95	532	1,325	514
98	Portland, Me.	49,362			990	1,685			616	4,489	134	2,740	492
99	Holyoke, Mass.	24,873	154			506			2,044	217	565	485	427
100	Charleston, S. C.	13,639								422	303		
101	Wichita, Kans.	12,461									1,800		
102	Allentown, Pa.	2,725							14	50	432	27	
103	Springfield, Ill.	19,421			1,458				273		142	1,510	56
104	Covington, Ky.	5,792										346	587
105	Altoona, Pa.	4,228				765				453		197	
106	Pawtucket, R. I.	26,050			3,117	3,512	2,364	17		8,287	2,738		
107	Canton, Ohio.	8,560								190	144	26	
108	Mobile, Ala.	15,885		4					6		49	872	2,004
109	Sacramento, Cal.	24,904	25		54				75		180		64
110	Saginaw, Mich.	17,822			3,707		812			2,263	220	19	497
111	Sioux City, Iowa.	29,874	276			15				50	1,068	5,042	825
112	Binghamton, N. Y.	14,665	38		156		1,553		104		229	50	385
113	Atlantic City, N. J.	29,244	78		1,088		4,917			23	37	190	397
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912.												
114	Rockford, Ill.	$14,591				$285					$166	$1,510	
115	Little Rock, Ark.	33,134	$37		$3,696			$10	$1,508	$40		4,404	$3,733
116	Augusta, Ga.	51,314				171				1,164	783	1,141	4
117	Springfield, Ohio.	25,099							2,028	60	46	152	38
118	Lancaster, Pa.	1,962							650		10		
119	Pueblo, Colo.	7,667				253						3,600	252
120	New Britain, Conn.	31,065							13,332	50		3,213	
121	Chattanooga, Tenn.	36,975							9,140	158	181	71	4,040
122	York, Pa.	2,755	153		450	14							
123	Malden, Mass.	57,435	40		2,561	453					260	228	5,718
124	Berkeley, Cal.	14,222	39		7	33	$233		220	3	35	4,911	150
125	Bay City, Mich.	5,682	2			2		747	186	284	633	512	291
126	Haverhill, Mass.	43,283		$4	2,680	822		436		211	33	526	623
127	Topeka, Kans.	23,836				223			4		661	3,346	2,861
128	Salem, Mass.	39,601			29	467		71	65	418	521	599	5,936

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PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1912—Continued.

assigned to each, see page 20. For a text discussion of this table, see page 83.]

IV.—SANITATION, OR PROMOTION OF CLEANLINESS.			V.—HIGHWAYS.			VI.—CHARITIES, HOSPITALS, AND CORRECTIONS.			VII.—EDUCATION.		VIII.—RECREATION.			IX.—MISCELLANEOUS.	X.—GENERAL.	City number.
Sewers and sewage disposal.	Refuse collection and disposal.	All other.	Roadways, and other street, road, and alley structures.	General care of highways, including street lighting.	Repair and construction for compensation.	Charities.	General hospitals and insane in hospitals.	Penal institutions and reformatories.	Schools.	Libraries.	Educational recreation.	General recreation, parks, and trees.	Quasi productive park enterprises.			
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1912.																
$1,826			$4,661		$3,221				$1,383	$63		$445				57
	$1,695				13				2,584	797		20				58
29,532	3,455		15,888	$573	9,075	$16,326			16,671		$141	4,452			$15,218	59
221	15		350	132	2,735				6,381	959		192			15,370	60
4,378	8,958		2,430	353	130	9,585			1,235	997		1,397			33,688	61
	132	$45	706		1,430				3,081	997		5,902				62
2,837	582		6,777			11,889			4,465	177		608			6,174	63
643	12		66	26	10,458				2,045			657				64
			400					$573	2,492	542		193				65
		2,548		3	2,397	607			2,156	1,282						66
126	41		7,724	675	1,802				2,874	610	6,296					67
150	18,013		5,402		6,219				1,317	1,376		1,304				68
2,907			3,639					15,202	1,933	533		1,081			1,147	69
	1,608		3,467	2,600					2,568	518		111				70
	538		260			1,250			597	380					754	71
1,016	20,847		1,600	2,973	1,059		$2,303	6,500	1,107	732		2,151				72
	200		29		1,388	891			2,023					$9,886		73
14	11,744		687	37	109,306	9,193			1,007	1,569		654			17,239	74
	100		40		1,399		58		9,901	1,120		275			353	75
10			2,709	406	145,661	417	720		3,110	899		748			200	76
207	21	328	4,979	2,033	27	1,055			806	1,829						77
			32			966			1,295	1,408		100			9,906	78
24	335	467	791		1,495	4,550	433		710			333				79
							522		7,471	316		56				80
810	457		339	10	750				2,446	442		10				81
				120	393				2,076	193						82
			182						1,156			180				83
3,512			3,553						1,549	418						84
	6	377	383		256				5,657			55				85
			796	145				14,417	1,438	1,332		675	$392		25	86
39									7,317	356		2,057				87
5			27		427				888			209				88
2,790	3,084		2,207						93	1,291						89
			1,490						1,131	242		75			4,588	90
123	899	79	4,043		3,666	2,250		9,375	90	3,808						91
					710				292	93		724			72	92
			30		2,953				5,071	770		1,559				93
873	822		231	575	2,405	29			4,162	699		3,164				94
	526			2,975					5,119						5	95
	39	1,394	40						115	597		12,351				96
56,843	13,074		4,763	301		11,483			4,087	621		2,204			18,830	97
160			1,282	81	11,024	13,653	97		1,248	335		939			9,347	98
507			5,124	219	1,100	9,456			1,087			132			2,850	99
146	77				3,296	286		8,100				1,009				100
208	8		871		5,541					1,201	161		2,671			101
			1,785						417							102
39					43				3,011	618		1,525			10,746	103
	402		928						1,025	1,370		1,134				104
608			80						2,125							105
		16	2,033	125	453	383	57		1,218	576		1,154				106
174			57	4,262					3,697			10				107
117								11,746	1,075			12				108
3	46		13,074						9,810	499	112	962				109
	151		498	911	661	51			7,255	196		581				110
824	50		3,032	651	14,062				1,513	2,374		92				111
23			146	494	351	657	6,829		1,928	570	50	570	532			112
	502	645	5	1,190	16,137	51			2,383	620		981				113
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912.																
$165					$4,491				$6,209	$1,128		$637				114
	$3,515		$682				$3,221	$11,098	682	268					$240	115
	28	$1,496	8,000	$171			22,703	11,250	4,147			256				116
		5	27				18,605		3,326	294		518				117
			863						439							118
					347				1,394	435		1,386				119
1,177			1,264	3		$3,197	340		8,277			102			110	120
		10	1,058				15,745	3,714	967	474	$818	599				121
			1,064						898	176						122
1,306	3,055	9	763	114	22,015	8,970	44		2,467	649		74			8,709	123
			3,467		1,138				3,002	984						124
	52		513		1,232				892	310					26	125
225	6		353	75	1,197	6,019	10,078		2,503	729		133			16,630	126
10	3,958		2,053		523				7,026	190		2,846			135	127
6,218			267			4,213	1,509		1,026	421		1,285			16,556	128

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TABLE 9.—REVENUE RECEIPTS FROM EARNINGS OF GENERAL DEPARTMENTS, BY

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY.	Total.	I.—GENERAL GOVERNMENT.							II.—PROTECTION TO PERSON AND PROPERTY.			III.—CONSERVATION OF HEALTH.
			Legislative branch.	Executive branch.			Judicial branch.	Elections.	General government buildings.	Police department.	Fire department.	All other.	
				Chief executive.	Financial.	Law and other general executive.							
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912—Continued.												
129	Lincoln, Nebr.	$9,051				$69				$146	$130	$242	$182
130	Davenport, Iowa	17,483	$56		$97	228			$13	369	1,299	3,968	
131	El Paso, Tex.	38,436				1,940					17	5,685	574
132	San Diego, Cal.	24,819	13		1,209	9	$57		2	241	255	560	875
133	Tampa, Fla.	39,567									100	1,770	1,027
134	McKeesport, Pa.	12,792				23						41	213
135	Flint, Mich.	25,040			1,466		2,901	$204		576	236		
136	Kalamazoo, Mich.	12,601	62		2,408	6	1,024	100	62			309	3,201
137	Racine, Wis.	15,981	9		258				167	16	8	5	342
138	Superior, Wis.	4,780					10		1,400	177	480	602	218
139	Wheeling, W. Va.	9,771			2,892	100			21	276	174		37
140	Macon, Ga.	33,565							196	6,034			
141	Newton, Mass.	41,924			2,205	588				1,828	240	115	1,076
142	Butte, Mont.	18,071	13		67	166				10	50	1,438	1,517
143	Woonsocket, R. I.	21,457			282	2,004	1,271		6,991	963	2,353		
144	Montgomery, Ala.	21,139		$2		26			54	84	3	355	3,435
145	Chester, Pa.	7,882				98				1			
146	Fitchburg, Mass.	36,362			586	1,510			34	1,492	569	313	988
147	Dubuque, Iowa	3,197	13							220	499	1,102	
148	Galveston, Tex.	61,095							34	12,784	211	247	
149	West Hoboken, N. J.	1,758											31
150	New Castle, Pa.	8,487	6		105	45			2,963		2		
151	Roanoke, Va.	18,081							84	1,033	13	57	15
152	Elmira, N. Y.	7,742					456		7	237	86	5	490
153	Huntington, W. Va.	9,978	320						375	2	3		47
154	East Orange, N. J.	20,307	53		2,508		4,537	414	2	1	574		250
155	Knoxville, Tenn.	22,674			316				90	93	33	3	2,470
156	Hamilton, Ohio	6,863							4,174	10	355		7
157	Lexington, Ky.	4,361					110			1	75		205
158	Springfield, Mo.	7,262	1,519		2,500						347		
159	Quincy, Ill.	11,129				6,963				5	94		
160	Charlotte, N. C.	6,040									196	3,194	278
161	Joliet, Ill.	4,211			292							331	
162	Pasadena, Cal.	22,688				9,381			165	89	80	2,814	1,606
163	Auburn, N. Y.	7,925		3	226			5	14	90	31	10	
164	Everett, Mass.	19,510			1,953	312				186		618	1,694
165	Decatur, Ill.	6,081			170			820			21	1,601	13
166	Portsmouth, Va.	4,721			451	214							
167	Perth Amboy, N. J.	4,659			34		1,653					1,761	
168	Taunton, Mass.	33,833			1,263				7	639	10	371	135
169	Quincy, Mass.	19,234			1,597	466				115		230	471
170	Lansing, Mich.	6,832							551	641	1,521	24	
171	Pittsfield, Mass.	14,489			152	426			12			132	358
172	Cedar Rapids, Iowa	5,784	9				643		256	40	15	1,979	4
173	Oshkosh, Wis.	6,474				67	371	60		774	18		
174	San Jose, Cal.	27,855	55						38		42	1,597	
175	Amsterdam, N. Y.	4,265	103				1,234					10	658
176	Jamestown, N. Y.	10,463			1,220	148	361		644	731	69	15	
177	Mount Vernon, N. Y.	126,076	5,008		2,377	2,654	88			400		529	61
178	Niagara Falls, N. Y.	11,130				573	1,737			11	98	602	
179	Jackson, Mich.	22,326					1,105			260	125	1,139	100
180	Williamsport, Pa.	5,903				378							
181	Joplin, Mo.	7,182								28	36	178	
182	Lima, Ohio	5,915		23					2,341	20			8
183	Muskogee, Okla.	17,663				111	2			90	22	2,413	
184	Chelsea, Mass.	20,740			2,937	302			32	149	561	505	1,990
185	New Rochelle, N. Y.	18,709	222		78	9			150		17	102	55
186	Aurora, Ill.	7,906						90	25	78	28	2,318	
187	Lorain, Ohio	3,344										107	
188	Austin, Tex.	9,417		3		234	24			1	5	1,486	
189	Newport, Ky.	9,586									87	140	
190	Orange, N. J.	10,725			726		2,559						1,248
191	La Crosse, Wis.	6,403			160				2		300	140	113
192	Lynchburg, Va.	9,488									473		158
193	Shreveport, La.	6,397						36		912	350	1,858	840
194	Colorado Springs, Colo.	19,590				762			266	395	923	1,007	798
195	Council Bluffs, Iowa	13,215					105			6		540	

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PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1912—Continued.

assigned to each, see page 20. For a text discussion of this table, see page 83.]

IV.—SANITATION, OR PROMOTION OF CLEANLINESS.			V.—HIGHWAYS.			VI.—CHARITIES, HOSPITALS, AND CORRECTIONS.			VII.—EDUCATION.		VIII.—RECREATION.			IX.—MISCELLANEOUS.	X.—GENERAL.	City number.
Sewers and sewage disposal.	Refuse collection and disposal.	All other.	Roadways, and other street, road, and alley structures.	General care of highways, including street lighting.	Repair and construction for compensation.	Charities.	General hospitals and insane in hospitals.	Penal institutions and reformatories.	Schools.	Libraries.	Educational recreation.	General recreation, parks, and trees.	Quasi productive park enterprises.			
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912—Continued.																
			$206		$3,705				$2,521	$1,813					$37	129
$905	$2,600	$73	2,068		1,567				1,673	641		$1,927				130
	11,645		3,814		7,175	$1,344			2,499	775		2,968				131
	100		1,674	$2,971	7,577				7,937	1,029		310				132
	460		896				$20,009	$14,000	55			1,250				133
	2,540			213		130			9,499	133						134
					231	27	16,515		2,180	184		520				135
820	10		261		57				3,583					$577	121	136
	275		85		1,142	230			12,197	524		723				137
			497	213					655	317		211				138
	206		169					3,690	1,963	168					75	139
	404		2,625			9		21,090	3,029			143			35	140
7,679			2,494			2,816			4,797	2,909		12,066			3,111	141
	7,098		79	2,709	495		796	1,308	516	1,809						142
20	112		2,816	312		942			3,137	105		149				143
	60	30	118					13,973	2,337	562		100				144
7					4,321				3,455							145
170			2,147	10		6,769	13,702		863	238		2,250			4,721	146
211		20	478	126					31	235		262				147
22,416	4,199	150	3,270				17,276		289						219	148
27					678				770	252						149
113		25			249	688	1,910		1,879	502						150
			2,593			365		8,527	3,669						1,725	151
6	11		366	31	110	2,075	128	340	2,305			1,080			9	152
			52					4,350		761		18			4,050	153
4,701			2,090	487	246				2,837	1,605		2				154
		59	510				16,422		2,678							155
									2,222	95						156
37	9		93		1,295	83		24	1,649	386		394				157
			893						1,671	332						158
					296			2,346	1,144	255		26				159
	1,612								242	409		60			49	160
			178		1,883				605	672		250				161
			137		4,363				1,321	1,261		23			1,448	162
114	5		1,329	6	175				5,885			7			25	163
548	84		2,213	100		4,182			1,296	467		7			5,880	164
					821				1,465	970		200				165
2,241			1,323		47				294						151	166
			414	75					385	337						167
10,576			226			7,144			3,581	369		1,237			8,275	168
4,700	2,131		1,437	286		1,444	690		562	243					4,862	169
24	25		160	32	114	158			3,043	497		36			6	170
12			1,384		836	4,586			1,862						4,729	171
4		27	175	20	405				665	641		901				172
29			97	19	71	2,022			2,213	622		111				173
	1,144		439						21,228	455		2,857				174
					995	668			597							175
			87			884	4,494		1,808			2				176
		295	629		3,040	155			1,163	1,258					108,419	177
			3,902			390			3,581	236						178
			2,836			28	13,146		2,955	632						179
282	124		279			1,927			2,501			262			150	180
		4	1,000	149				5,212	385	190						181
				984		16		939	1,096	305		183				182
		127	1,548	15			10,941	2,286	94	14						183
			1,068		1,039	3,709			280	386		112			7,670	184
			3,574	174		106			1,016	691		8,166	$4,349			185
2,302				86	285				2,369	325						186
			1,482	352					1,185	155		63				187
			32			1,819	427	2,471	2,915							188
			292	780				3,389	1,145	113					3,640	189
2,616			759			2,735			30						52	190
14	1,000		573	37					3,384			680				191
							2,381	3,858	2,618							192
			1,771	34								150			446	193
13			5,502						4,335	930		3,613			1,046	194
71			2,577		57				1,586	290		473			7,510	195

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TABLE 10.—REVENUE RECEIPTS FROM HIGHWAY PRIVILEGES, RENT OF INVESTMENT PROPERTIES, AND INTEREST: 1912.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 84.]

City number.	CITY.	RECEIPTS FROM HIGHWAY PRIVILEGES.			RECEIPTS FROM RENT OF INVESTMENT PROPERTIES.			RECEIPTS FROM INTEREST.					
		Total.	Major highway privileges (highway privileges granted public service corporations).	Minor highway privileges.	Total.	By sinking funds and public trust funds for municipal uses.	All other.	Total.	On current deposits.	By investment funds and from investments.	By sinking funds.	By public trust funds for municipal uses.	All other.
	Grand total	$12,327,793	$11,162,474	$1,165,319	$8,987,716	$2,483,222	$6,504,494	$24,259,721	$5,571,961	$391,612	$16,507,533	$1,709,135	$79,480
	Group I	7,822,660	6,707,193	1,115,467	7,287,361	2,365,901	4,921,460	16,637,583	2,885,716	176,135	12,450,788	1,093,053	31,891
	Group II	1,069,186	1,060,167	9,019	1,423,190	53,643	1,369,547	2,046,364	840,745	18,746	1,053,476	133,397	.....
	Group III	2,256,578	2,233,181	23,397	140,625	54,110	86,515	3,277,944	1,029,445	68,220	1,921,373	227,613	31,293
	Group IV	604,294	599,965	4,329	37,840	1,137	36,703	1,306,904	492,398	69,061	614,222	131,223	.....
	Group V	575,075	561,968	13,107	98,700	8,431	90,269	990,926	323,657	59,450	467,674	123,849	16,296
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1912.												
1	New York, N. Y	$1,646,119	$1,171,838	$474,281	$2,482,140	.....	$2,482,140	$9,383,530	$556,839	$11,159	$8,721,693	$93,839	.....
2	Chicago, Ill	3,793,173	3,214,023	579,150	572,513	$473,960	98,553	860,676	525,495	145,337	64,613	125,231	.....
3	Philadelphia, Pa	621,600	615,579	6,021	3,142,151	1,735,083	1,407,068	1,484,976	437,065	13,331	596,431	438,149	.....
4	St. Louis, Mo	462,356	462,356	.....	128,305	118,977	9,328	377,271	[1] 347,048	2,597	.....	26,775	$851
5	Boston, Mass	120,004	96,044	23,960	871,221	5,867	865,354	1,946,371	135,999	.....	1,487,775	322,597	.....
6	Cleveland, Ohio	10,179	9,840	339	41,472	.....	41,472	565,727	438,472	.....	94,343	32,912	.....
7	Baltimore, Md	571,361	548,043	23,318	35,381	31,966	3,415	932,868	78,574	36	806,677	47,581	.....
8	Pittsburgh, Pa	467,644	461,529	6,115	13,928	.....	13,928	817,722	291,841	.....	524,379	1,502	.....
9	Detroit, Mich	130,224	127,941	2,283	250	48	202	268,442	74,383	3,675	184,877	4,467	31,040
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1912.												
10	Buffalo, N. Y	$200,585	$197,731	$2,854	$13,243	$842	$12,401	$257,569	$123,596	$145	$109,929	$23,899	.....
11	San Francisco, Cal	69,230	69,230	.....	79,537	.....	79,537	85,571	79,923	.....	.....	5,648	.....
12	Milwaukee, Wis	.....	.....	.....	2,420	.....	2,420	65,698	50,497	.....	.....	15,201	.....
13	Cincinnati, Ohio	331,139	331,139	.....	1,268,823	49,326	1,219,497	674,760	279,280	2,000	353,848	39,632	.....
14	Los Angeles, Cal	107,240	107,235	5	50,154	.....	50,154	134,337	95,344	.....	38,993	.....	.....
15	Newark, N. J	238,233	238,233	.....	.....	.....	.....	434,250	68,699	8,159	351,137	6,255	.....
16	New Orleans, La	59,395	54,665	4,730	8,557	3,475	5,082	140,782	107,892	7,831	2,495	22,504	.....
17	Washington, D. C	47,353	46,860	493	456	.....	456	2,825	13	.....	.....	2,812	.....
18	Minneapolis, Minn	16,011	15,074	937	.....	.....	.....	250,572	35,501	611	197,074	17,386	.....
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1912.												
19	Jersey City, N. J	$138,839	$130,321	$8,518	.....	.....	.....	$262,426	$15,551	.....	$243,178	$3,697	.....
20	Seattle, Wash	82,368	81,195	1,173	$4,330	.....	$4,330	96,131	94,411	.....	1,720	.....	.....
21	Kansas City, Mo	245,511	245,186	325	8,376	.....	8,376	122,982	70,130	.....	49,781	3,071	.....
22	Indianapolis, Ind	108,780	108,231	549	3,582	.....	3,582	32,533	15,553	.....	2,571	14,409	.....
23	Providence, R. I	236,514	236,159	355	27,150	$19,087	8,063	353,628	78,233	$1,314	254,514	19,567	.....
24	Portland, Oreg	36,916	36,896	20	100	.....	100	161,185	84,288	696	75,393	808	.....
25	Rochester, N. Y	191,253	190,556	697	.....	.....	.....	101,824	48,671	3,058	36,527	13,568	.....
26	Denver, Colo	141,691	140,637	1,054	47,825	33,243	14,577	117,912	40,543	.....	35,060	42,309	.....
27	Louisville, Ky	22,458	22,158	300	500	.....	500	145,009	59,101	56,500	29,253	155	.....
28	St. Paul, Minn	139,740	139,707	33	674	.....	674	27,509	9,401	.....	16,396	1,712	.....
29	Columbus, Ohio	6,255	6,252	3	2,426	1,775	651	170,240	31,262	.....	136,182	2,796	.....
30	Toledo, Ohio	3,503	3,151	352	9,943	.....	9,943	207,271	108,472	3,765	91,116	3,918	.....
31	Oakland, Cal	6,072	6,072	.....	.....	.....	.....	19,970	19,438	.....	.....	532	.....
32	Atlanta, Ga	51,437	51,437	.....	1,679	.....	1,679	8,226	6,126	.....	.....	2,100	.....
33	Worcester, Mass	19,569	19,569	.....	1,788	.....	1,788	203,321	4,810	229	171,310	26,972	.....
34	Birmingham, Ala	6,776	5,276	1,500	585	.....	585	20,426	17,327	1,033	2,066	.....	.....
35	Syracuse, N. Y	6,518	6,518	.....	219	.....	219	41,227	35,464	.....	.....	5,763	.....
36	New Haven, Conn	8,501	8,077	424	1,787	.....	1,787	27,919	6,414	.....	.....	21,505	.....
37	Memphis, Tenn	3,426	3,426	.....	7,800	.....	7,800	27,959	19,332	.....	8,627	.....	.....
38	Scranton, Pa	10,000	10,000	.....	2,800	.....	2,800	50,360	11,549	.....	38,688	123	.....
39	Richmond, Va	107,924	102,020	5,904	3,114	.....	3,114	132,276	9,163	546	93,780	3,494	$25,293
40	Paterson, N. J	61,717	61,609	108	360	.....	360	31,427	4,802	.....	24,618	1,947	.....
41	Omaha, Nebr	227,797	226,179	1,618	1,978	.....	1,978	60,204	33,307	839	22,163	3,895	.....
42	Fall River, Mass	10,908	10,908	.....	1,864	.....	1,864	108,141	.....	.....	105,474	2,667	.....
43	Spokane, Wash	30,769	30,769	.....	253	.....	253	31,865	29,644	.....	2,076	145	.....
44	Dayton, Ohio	24,299	24,299	.....	3,997	.....	3,997	49,141	32,860	.....	12,703	3,578	.....
45	Grand Rapids, Mich	2,798	2,798	.....	292	.....	292	30,740	4,114	.....	22,808	3,818	.....
46	Nashville, Tenn	165,294	165,294	.....	.....	.....	.....	22,755	16,570	.....	.....	185	6,000
47	Bridgeport, Conn	3,815	3,815	.....	.....	.....	.....	30,028	9,627	.....	19,569	832	.....
48	Lowell, Mass	10,098	10,098	.....	.....	.....	.....	60,914	10,207	.....	44,151	6,556	.....
49	Cambridge, Mass	12,442	12,442	.....	125	.....	125	149,373	9,064	.....	138,075	2,234	.....
50	San Antonio, Tex	1,481	1,481	.....	.....	.....	.....	3,139	2,167	.....	972	.....	.....
51	New Bedford, Mass	10,187	10,187	.....	.....	.....	.....	95,512	4,304	.....	73,652	17,556	.....
52	Hartford, Conn	61,866	61,866	.....	3,004	.....	3,004	60,045	15,913	240	35,355	8,537	.....
53	Dallas, Tex	11,476	11,476	.....	436	.....	436	46,457	22,663	.....	23,688	106	.....
54	Trenton, N. J	44,916	44,916	.....	.....	.....	.....	72,894	10,103	.....	59,458	3,333	.....
55	Albany, N. Y	21	.....	21	1,053	.....	1,053	83,277	28,136	.....	49,977	5,164	.....
56	Salt Lake City, Utah	2,643	2,200	443	2,585	.....	2,585	11,698	10,665	.....	472	561	.....

[1] Includes interest on cash belonging to sinking funds.

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TABLE 10.—REVENUE RECEIPTS FROM HIGHWAY PRIVILEGES, RENT OF INVESTMENT PROPERTIES, AND INTEREST: 1912—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 84.]

City number.	CITY.	RECEIPTS FROM HIGHWAY PRIVILEGES.			RECEIPTS FROM RENT OF INVESTMENT PROPERTIES.			RECEIPTS FROM INTEREST.					
		Total.	Major highway privileges (highway privileges granted public service corporations).	Minor highway privileges.	Total.	By sinking funds and public trust funds for municipal uses.	All other.	Total.	On current deposits.	By investment funds and from investments.	By sinking funds.	By public trust funds for municipal uses.	All other.
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1912.													
57	Reading, Pa.	$6,463	$6,463					$12,144	$5,644		$6,500		
58	Camden, N. J.	35,291	34,937	$354	$614		$614	41,983	5,418		33,563	$3,002	
59	Springfield, Mass.	14,584	14,584		857		857	53,921	17,056		36,865		
60	Tacoma, Wash.	34,678	34,678		2,228		2,228	57,203	38,818	$9,145	9,170	70	
61	Lynn, Mass.	15,546	15,546		75		75	51,766	5,541		44,770	1,455	
62	Des Moines, Iowa	16,393	16,258	135	260		260	21,202	21,160			42	
63	Lawrence, Mass.	4,007	4,007					15,812	5,693		9,768	351	
64	Wilmington, Del.	279		279	1,269		1,269	9,994	8,784			1,210	
65	Kansas City, Kans.	29,579	29,579		529		529	23,034	19,447		3,327	260	
66	Yonkers, N. Y.	1,403		1,403	440		440	26,191	5,495		9,589	11,107	
67	Youngstown, Ohio	2,345	2,345		1,125		1,125	32,544	11,828		10,820	9,896	
68	Houston, Tex.	20,855	20,855					10,108	6,802		3,306		
69	Fort Worth, Tex.				3,892		3,892	30,216	21,449	1,335	7,432		
70	Duluth, Minn.	989	989		265		265	9,461	5,338		3,888	235	
71	Norfolk, Va.	45,741	45,171	570	657		657	46,406	417	757	44,872	360	
72	Oklahoma City, Okla.	5,146	5,146					23,519	16,290		7,229		
73	Schenectady, N. Y.	263	53	210	762		762	33,011	2,422		28,931	1,658	
74	Somerville, Mass.	9,874	9,851	23	1,305		1,305	4,062	3,227			835	
75	St. Joseph, Mo.	875	875		1,291		1,291	10,228	9,784			444	
76	Utica, N. Y.	11		11				18,586	4,886	6,429	867	6,404	
77	Elizabeth, N. J.	39,249	39,149	100				22,246	7,942	20	12,991	1,293	
78	Waterbury, Conn.	24		24	150		150	24,882	8,617		3,022	13,243	
79	Troy, N. Y.	1,007	1,007					20,810	13,780	60	5,357	1,613	
80	Akron, Ohio	8,042	8,042		1,690		1,690	35,591	16,317		14,039	5,235	
81	Manchester, N. H.	23,597	23,597					30,696	3,689	750	25,006	1,251	
82	Hoboken, N. J.	31,786	31,786					22,485	9,993		11,733	759	
83	Wilkes-Barre, Pa.							5,778	5,258		440	80	
84	Erie, Pa.	6,664	6,664		25		25	25,562	8,722		16,840		
85	Evansville, Ind.	17,473	17,473		90		90	9,762	5,495	2,921	125	1,221	
86	Peoria, Ill.	2,350	2,350		5,975		5,975	9,290	2,822	2,663	133	3,672	
87	Fort Wayne, Ind.	2,963	2,963		120		120	15,955	11,994		940	3,021	
88	Harrisburg, Pa.	20,347	20,328	19	14		14	21,147	14,811	1,312	4,324	700	
89	Savannah, Ga.	12,805	12,805					7,351	2,321	5,030			
90	East St. Louis, Ill.							306	306				
91	Jacksonville, Fla.	29,937	29,937					16,160	15,024			1,136	
92	South Bend, Ind.	500	500					6,858	4,203		120	2,535	
93	Terre Haute, Ind.	688	688					11,347	8,747		920	1,680	
94	Passaic, N. J.	16,244	16,244					10,279	7,812		2,306	161	
95	Johnstown, Pa.	1,821	1,821					15,605	5,803	41	9,761		
96	Bayonne, N. J.	19,475	19,475					26,646	7,062		19,149	435	
97	Brockton, Mass.	8,098	8,098					29,434	2,680		23,147	3,607	
98	Portland, Me.	4,125	4,125		11,621	$1,137	10,484	57,845	10,659	984	31,329	14,873	
99	Holyoke, Mass.	5,499	5,499					59,300	10,312	32,843	16,145		
100	Charleston, S. C.							32,409	7,783		859	23,767	
101	Wichita, Kans.	3,061	3,061		1,246		1,246	4,042	4,042				
102	Allentown, Pa.							7,422	24		7,398		
103	Springfield, Ill.	17,245	17,245					5,643	5,184	304		155	
104	Covington, Ky.	9,150	9,150		298		298						
105	Altoona, Pa.				180		180	22,316	13,259		9,057		
106	Pawtucket, R. I.	18,926	18,926		10		10	55,308	2,808	1,576	50,579	345	
107	Canton, Ohio							25,003	16,246		3,401	5,356	
108	Mobile, Ala.	10,123	8,928	1,195				7,044	4,505		2,539		
109	Sacramento, Cal.	465	465					2,548	2,548				
110	Saginaw, Mich.	106	100	6				18,356	10,687		3,287	4,382	
111	Sioux City, Iowa	17,480	17,480		388		388	1,715	1,641			74	
112	Binghamton, N. Y.				199		199	12,712	8,815	2,891	339	667	
113	Atlantic City, N. J.	30,122	30,122		265		265	95,660	14,988		78,039	2,633	
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912.													
114	Rockford, Ill.	$12,340	$12,340		$163		$163	$654	$604			$50	
115	Little Rock, Ark.	8,184	7,476	$708				684	684				
116	Augusta, Ga.	14,601	14,601		1,168		1,168	5,082	315		$75	4,692	
117	Springfield, Ohio							39,076	8,094		12,150	18,832	
118	Lancaster, Pa.	3,000	3,000					8,666	6,615			2,051	
119	Pueblo, Colo.	1,348	1,348					4,612	1,520	$3,092			
120	New Britain, Conn.				90		90	12,606	3,697		7,929	980	
121	Chattanooga, Tenn.	3,675	3,650	25	712	$712		4,110	3,510		471	129	
122	York, Pa.	10,957	10,957					11,851	5,476		5,623	752	
123	Malden, Mass.	9,947	9,947		396	396		42,093	3,132	15	23,446	15,500	
124	Berkeley, Cal.	13,379	13,379		3,090		3,090	980	980				
125	Bay City, Mich.							9,156	7,515		1,641		
126	Haverhill, Mass.	15,528	15,528					43,037	5,975	1,415	28,824	6,823	
127	Topeka, Kans.	706	706					11,746	7,904		1,985	1,857	
128	Salem, Mass.	5,283	5,283					14,210	3,227	2,167		8,816	

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TABLE 10.—REVENUE RECEIPTS FROM HIGHWAY PRIVILEGES, RENT OF INVESTMENT PROPERTIES, AND INTEREST: 1912—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 84.]

City number.	CITY.	RECEIPTS FROM HIGHWAY PRIVILEGES.			RECEIPTS FROM RENT OF INVESTMENT PROPERTIES.			RECEIPTS FROM INTEREST.					
		Total.	Major highway privileges (highway privileges granted public service corporations).	Minor highway privileges.	Total.	By sinking funds and public trust funds for municipal uses.	All other.	Total.	On current deposits.	By investment funds and from investments.	By sinking funds.	By public trust funds for municipal uses.	All other.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912—Continued.												
129	Lincoln, Nebr.	$14,857	$14,378	$479				$13,846	$7,093	$57			$6,696
130	Davenport, Iowa.	1,350	1,350		$1,056		$1,056	7,346	7,083			$263	
131	El Paso, Tex.	6		6				12,171	12,171				
132	San Diego, Cal.	5,967	5,967		583		583	10,424	10,424				
133	Tampa, Fla.	3,698	3,698		740		740	2,830			$2,830		
134	McKeesport, Pa.	4,918	4,918		5		5	10,546	4,949		5,597		
135	Flint, Mich.				172		172	7,137	7,137				
136	Kalamazoo, Mich.							7,183	4,576		2,607		
137	Racine, Wis.	18,317	18,317		450		450	7,099	5,401	172		1,526	
138	Superior, Wis.	2,762	2,762		88		88	5,675	3,513		877	1,285	
139	Wheeling, W. Va.	6,691	6,681	10	1,373	$1,261	112	9,786	4,389		3,252	60	2,085
140	Macon, Ga.	18,753	7,000	11,753	800		800	8,315	5,820		2,495		
141	Newton, Mass.	6,332	6,332					105,911	3,849	1,111	98,081	2,870	
142	Butte, Mont.	1,659	1,659		175		175	8,102	6,666		1,192	244	
143	Woonsocket, R. I.	3,986	3,986		144		144	30,808	3,210		27,587	101	
144	Montgomery, Ala.	1,100	1,100					2,411	2,411				
145	Chester, Pa.	5,158	5,158		42		42	16,690	9,081		7,602	7	
146	Fitchburg, Mass.	4,349	4,349		1,576	1,432	144	31,105			15,722	15,383	
147	Dubuque, Iowa.				336		336	60		22		38	
148	Galveston, Tex.	3,162	3,162		116		116	31,156	1,250	29,906			
149	West Hoboken, N. J.	12,445	12,396	49				3,083			3,083		
150	New Castle, Pa.	2,348	2,348					6,731	6,731				
151	Roanoke, Va.	6,281	6,281					9,126	3,913		5,213		
152	Elmira, N. Y.	750	750		303		303	6,889	3,257	440		3,192	
153	Huntington, W. Va.	677	677		1,125		1,125						
154	East Orange, N. J.	22,240	22,240		96		96	26,411	6,001		19,321	1,089	
155	Knoxville, Tenn.	5,136	5,100	36				7,544	706		5,701	1,137	
156	Hamilton, Ohio.							16,570	3,149		13,221	200	
157	Lexington, Ky.	1,450	1,450		1,886		1,886	3,116	182	300	2,634		
158	Springfield, Mo.	7,492	7,492					4,484	4,484				
159	Quincy, Ill.	3,247	3,247		440		440	17,702	182	17,466		54	
160	Charlotte, N. C.							5,824	5,349	475			
161	Joliet, Ill.	12,546	12,546		45		45	1,142	8	763		371	
162	Pasadena, Cal.	38,026	38,026		877		877	3,507	3,207	300			
163	Auburn, N. Y.							4,937	2,469		1,755	713	
164	Everett, Mass.	4,941	4,941		132		132	15,491	1,883		13,611		
165	Decatur, Ill.							6,178	2,949	310	2,799	120	
166	Portsmouth, Va.	6,380	6,380		67,636		67,636	782	214		568		
167	Perth Amboy, N. J.	5,600	5,600					6,652	276		6,376		
168	Taunton, Mass.	6,413	6,383	30				35,722	1,559		34,163		
169	Quincy, Mass.	5,916	5,916		930	840	90	19,860	3,360			16,500	
170	Lansing, Mich.				340		340						
171	Pittsfield, Mass.	4,785	4,785					3,635	3,635				
172	Cedar Rapids, Iowa.				1,103		1,103	3,438	3,438				
173	Oshkosh, Wis.	1,648	1,648		880	880		12,723	3,149			9,574	
174	San Jose, Cal.	1,368	1,368										
175	Amsterdam, N. Y.							811	677		134		
176	Jamestown, N. Y.	3,894	3,894		370		370	4,763	1,617		3,013	133	
177	Mount Vernon, N. Y.	30,944	30,944					20,044	11,329		6,678	2,037	
178	Niagara Falls, N. Y.	112,213	112,213					12,731	12,269			462	
179	Jackson, Mich.				702		702	570	570				
180	Williamsport, Pa.							5,992	3,760		2,232		
181	Joplin, Mo.				194		194	3,811	3,811				
182	Lima, Ohio.	5,000	5,000					9,737	1,659		8,046	32	
183	Muskogee, Okla.	475	475					16,747	4,032		12,715		
184	Chelsea, Mass.	12,743	12,743		2,168		2,168	20,267	1,658		17,611	998	
185	New Rochelle, N. Y.	4,609	4,609					12,209	10,896			1,313	
186	Aurora, Ill.	6,663	6,663					4,252		337			3,915
187	Lorain, Ohio.	801	801		46		46	11,115	6,593		4,494	28	
188	Austin, Tex.				2,910	2,910		18,675	12,690		5,979	6	
189	Newport, Ky.	500	500					1,646	1,646				
190	Orange, N. J.	12,014	12,014					28,820	1,666		21,153	401	3,600
191	La Crosse, Wiss.							26,739	9,808	1,102	15,509	320	
192	Lynchburg, Va.	8,250	8,250		1,542		1,542	22,384	13,265		9,119		
193	Shreveport, La.	3,592	3,592		1,700		1,700	11,660	6,370		2,560	2,730	
194	Colorado Springs, Colo.	762	751	11				630	450			180	
195	Council Bluffs, Iowa.	20,913	20,913					519	519				

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TABLE 11.—REVENUE RECEIPTS FROM EARNINGS OF PUBLIC SERVICE ENTERPRISES: 1912.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 85.]

City number.	CITY.	Total.	Water-supply systems.	Electric light and power systems.	Gas-supply systems.	Markets and public scales.	Docks, wharves, and landings.	Cemeteries and crematories.	Public halls.	Subways for pipes and wires.	All other enterprises.
	Grand total	$35,174,713	$69,797,555	$4,204,515	$1,071,681	$1,557,727	$5,179,884	$771,199	$106,370	$178,571	$2,307,211
	Group I	41,767,692	32,998,432	995,428	.....	716,589	4,960,827	83,821	28,894	159,653	1,824,048
	Group II	8,532,580	7,903,559	15,537	.....	348,972	26,151	1,981	11,204	.....	225,176
	Group III	16,017,314	13,762,549	973,059	488,960	276,268	89,596	287,298	41,440	.....	98,144
	Group IV	11,544,297	9,088,366	1,511,541	459,020	109,439	92,313	224,591	19,821	7,367	31,839
	Group V	7,312,830	6,044,649	708,950	123,701	106,459	10,997	173,508	5,011	11,551	128,004
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1912.										
1	New York, N. Y	$17,539,110	$11,009,491	.....	.....	$305,827	$4,577,230	.....	.....	.....	$1,646,562
2	Chicago, Ill	7,277,926	6,452,828	$818,671	.....	6,427	.....	.....	.....	.....	.....
3	Philadelphia, Pa	4,997,573	4,867,505	.....	.....	12,464	91,104	.....	$26,500	.....	.....
4	St. Louis, Mo	2,372,354	2,180,665	.....	.....	48,867	81,163	.....	.....	.....	61,659
5	Boston, Mass	3,262,412	2,978,566	.....	.....	130,354	.....	$37,665	.....	.....	115,827
6	Cleveland, Ohio	1,673,672	1,404,481	176,757	.....	44,308	1,970	46,156	.....	.....	.....
7	Baltimore, Md	1,843,781	1,446,925	.....	.....	53,159	184,044	.....	.....	$159,653	.....
8	Pittsburgh, Pa	1,734,491	1,603,415	.....	.....	103,366	25,316	.....	2,394	.....	.....
9	Detroit, Mich	1,066,373	1,054,556	.....	.....	11,817	.....	.....	.....	.....	.....
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1912.										
10	Buffalo, N. Y	$1,077,200	$1,003,604	.....	.....	$62,966	.....	.....	$10,630	.....	.....
11	San Francisco, Cal	3,593	3,593	.....	.....	.....	.....	.....	.....	.....	.....
12	Milwaukee, Wis	825,591	822,219	.....	.....	3,372	.....	.....	.....	.....	.....
13	Cincinnati, Ohio	1,199,522	1,171,486	$7,510	.....	12,573	$7,379	.....	574	.....	.....
14	Los Angeles, Cal	2,190,684	2,171,253	8,027	.....	.....	8,214	.....	.....	.....	$3,190
15	Newark, N. J	1,344,805	1,285,475	.....	.....	58,410	920	.....	.....	.....	.....
16	New Orleans, La	771,780	365,992	.....	.....	181,921	.....	$1,881	.....	.....	221,986
17	Washington, D. C	608,898	569,624	.....	.....	29,536	9,638	100	.....	.....	.....
18	Minneapolis, Minn	510,507	510,313	.....	.....	194	.....	.....	.....	.....	.....
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1912.										
19	Jersey City, N. J	$1,365,181	$1,346,261	.....	.....	.....	$18,920	.....	.....	.....	.....
20	Seattle, Wash	1,763,106	855,551	$878,814	.....	$4,844	3,616	.....	.....	.....	$20,281
21	Kansas City, Mo	1,204,726	1,157,490	.....	.....	47,236	.....	.....	.....	.....	.....
22	Indianapolis, Ind	25,570	.....	.....	.....	22,902	.....	.....	$2,668	.....	.....
23	Providence, R. I	856,232	809,608	.....	.....	15,427	.....	$31,197	.....	.....	.....
24	Portland, Oreg	846,831	780,608	.....	.....	.....	14,865	.....	.....	.....	51,358
25	Rochester, N. Y	711,080	611,526	.....	.....	17,991	.....	59,092	4,345	.....	18,126
26	Denver, Colo	33,207	4,196	.....	.....	14,317	.....	.....	14,694	.....	.....
27	Louisville, Ky	726,632	708,473	.....	.....	.....	17,753	406	.....	.....	.....
28	St. Paul, Minn	459,338	434,568	.....	.....	7,459	.....	.....	17,311	.....	.....
29	Columbus, Ohio	605,730	495,522	77,093	.....	33,115	.....	.....	.....	.....	.....
30	Toledo, Ohio	391,488	357,267	.....	.....	9,510	.....	23,549	1,162	.....	.....
31	Oakland, Cal	17,352	.....	.....	.....	.....	14,144	.....	.....	.....	3,238
32	Atlanta, Ga	436,656	433,369	.....	.....	227	.....	3,060	.....	.....	.....
33	Worcester, Mass	448,188	423,580	.....	.....	.....	.....	24,608	.....	.....	.....
34	Birmingham, Ala	37,426	19,938	17,152	.....	.....	.....	336	.....	.....	.....
35	Syracuse, N. Y	395,770	387,760	.....	.....	8,010	.....	.....	.....	.....	.....
36	New Haven, Conn	2,599	.....	.....	.....	.....	2,599	.....	.....	.....	.....
37	Memphis, Tenn	456,342	438,167	.....	.....	9,354	4,552	.....	.....	.....	4,269
38	Scranton, Pa	285	.....	.....	.....	285	.....	.....	.....	.....	.....
39	Richmond, Va	800,868	277,341	.....	$488,960	19,887	689	12,731	1,260	.....	.....
40	Paterson, N. J	144	.....	.....	.....	144	.....	.....	.....	.....	.....
41	Omaha, Nebr	381,839	381,060	.....	.....	779	.....	.....	.....	.....	.....
42	Fall River, Mass	250,034	229,250	.....	.....	.....	726	20,058	.....	.....	.....
43	Spokane, Wash	471,884	470,979	.....	.....	905	.....	.....	.....	.....	.....
44	Dayton, Ohio	227,677	200,994	.....	.....	26,683	.....	.....	.....	.....	.....
45	Grand Rapids, Mich	254,413	218,870	.....	.....	9,867	.....	25,676	.....	.....	.....
46	Nashville, Tenn	319,192	302,833	.....	.....	15,586	773	.....	.....	.....	.....
47	Bridgeport, Conn	88	.....	.....	.....	.....	88	.....	.....	.....	.....
48	Lowell, Mass	244,991	231,278	.....	.....	48	.....	13,665	.....	.....	.....
49	Cambridge, Mass	388,674	365,964	.....	.....	22	.....	22,688	.....	.....	.....
50	San Antonio, Tex	11,968	.....	.....	.....	9,164	.....	1,932	.....	.....	872
51	New Bedford, Mass	317,389	285,079	.....	.....	.....	9,428	22,802	.....	.....	.....
52	Hartford, Conn	370,397	365,411	.....	.....	136	443	4,407	.....	.....	.....
53	Dallas, Tex	228,381	228,381	.....	.....	.....	.....	.....	.....	.....	.....
54	Trenton, N. J	261,098	261,098	.....	.....	.....	.....	.....	.....	.....	.....
55	Albany, N. Y	389,028	385,658	.....	.....	2,370	1,000	.....	.....	.....	.....
56	Salt Lake City, Utah	315,500	294,469	.....	.....	.....	.....	21,031	.....	.....	.....

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TABLE 11.—REVENUE RECEIPTS FROM EARNINGS OF PUBLIC SERVICE ENTERPRISES: 1912—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 85.]

City number.	CITY.	Total.	Water-supply systems.	Electric light and power systems.	Gas-supply systems.	Markets and public scales.	Docks, wharves, and landings.	Cemeteries and crematories.	Public halls.	Subways for pipes and wires.	All other enterprises.
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1912.											
57	Reading, Pa.	$243,012	$243,012				$259	$3,373			
58	Camden, N. J.	256,378	252,746								$11,785
59	Springfield, Mass.	477,694	465,909								
60	Tacoma, Wash.	983,127	402,967	$550,408		$3,630	26,122				
61	Lynn, Mass.	338,413	310,232					28,181			
62	Des Moines, Iowa	13,434				600		12,834			
63	Lawrence, Mass.	165,928	153,182					12,746			
64	Wilmington, Del.	248,109	243,688			2,829	1,592				
65	Kansas City, Kans.	267,996	267,996								
66	Yonkers, N. Y.	257,064	253,288			40	3,736				
67	Youngstown, Ohio	218,814	215,934			2,880					
68	Houston, Tex.	269,764	247,656			20,215	150		$1,743		
69	Fort Worth, Tex.	241,440	241,440								
70	Duluth, Minn.	560,549	290,757		$269,792						
71	Norfolk, Va.	226,540	197,050			17,088		12,402			
72	Oklahoma City, Okla.	144,487	144,487								
73	Schenectady, N. Y.	170,867	158,547			21					12,299
74	Somerville, Mass.	249,648	249,648								
75	St. Joseph, Mo.	4,190				3,258			932		
76	Utica, N. Y.	2,009								$2,009	
77	Elizabeth, N. J.	742				30	712				
78	Waterbury, Conn.	212,187	212,187								
79	Troy, N. Y.	237,065	235,523			1,022	505	15			
80	Akron, Ohio	135,157	131,195			3,962					
81	Manchester, N. H.	160,676	146,591			300		13,785			
82	Hoboken, N. J.	225,909	215,948				5,000	4,961			
83	Wilkes-Barre, Pa.	1,090						1,090			
84	Erie, Pa.	275,284	268,060			517	1,349			5,358	
85	Evansville, Ind.	168,175	144,631			3,047	2,548	17,949			
86	Peoria, Ill.	5,088				2,470	373		2,245		
87	Fort Wayne, Ind.	272,096	146,554	120,962		4,580					
88	Harrisburg, Pa.	185,177	185,177								
89	Savannah, Ga.	175,806	137,191			16,088	7,165	15,362			
90	East St. Louis, Ill.	157				157					
91	Jacksonville, Fla.	722,118	185,737	536,381							
92	South Bend, Ind.	108,097	108,092					5			
93	Terra Haute, Ind.	21,614						21,614			
94	Passaic, N. J.										
95	Johnstown, Pa.	803				803					
96	Bayonne, N. J.	300,530	297,604				2,926				
97	Brockton, Mass.	154,375	147,189					7,186			
98	Portland, Me.	371,428	345,842					25,584			2
99	Holyoke, Mass.	625,698	129,277	303,790	189,228						3,403
100	Charleston, S. C.	4,256				4,206					50
101	Wichita, Kans.	5,164				1,671			3,493		
102	Allentown, Pa.	102,920	102,920								
103	Springfield, Ill.	135,646	114,457			796		20,393			
104	Covington, Ky.	142,594	137,096			1,198					4,300
105	Altoona, Pa.	122,837	122,837								
106	Pawtucket, R. I.	281,331	276,513					4,818			
107	Canton, Ohio	106,139	99,376			3,301			3,462		
108	Mobile, Ala.	178,737	135,464			13,759	24,061	5,453			
109	Sacramento, Cal.	194,480	175,980				14,007	4,493			
110	Saginaw, Mich.	119,148	100,043			22		11,137	7,946		
111	Sioux City, Iowa	113,763	109,909			836	1,808	1,210			
112	Binghamton, N. Y.	127,103	126,990			113					
113	Atlantic City, N. J.	211,444	211,444								
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912.											
114	Rockford, Ill.	$104,045	$103,592			$453					
115	Little Rock, Ark.	8,970						$8,970			
116	Augusta, Ga.	171,398	107,123			307	$414	3,377			$60,177
117	Springfield, Ohio	98,608	87,222			11,386					
118	Lancaster, Pa.	161,768	153,798			7,970					
119	Pueblo, Colo.	244,031	240,685			192		3,154			
120	New Britain, Conn.	134,234	120,711					9,507		$4,016	
121	Chattanooga, Tenn.	2,750					1,583		$1,167		
122	York, Pa.	276				276					
123	Malden, Mass.	109,780	102,017					7,763			
124	Berkeley, Cal.	2,673					2,673				
125	Bay City, Mich.	119,187	56,364	$61,595				1,228			
126	Haverhill, Mass.	125,624	124,159			14			1,441		
127	Topeka, Kans.	115,512	114,603			259			650		
128	Salem, Mass.	127,591	123,010			999		3,582			

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TABLE 11.—REVENUE RECEIPTS FROM EARNINGS OF PUBLIC SERVICE ENTERPRISES: 1912—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 85.]

City number.	CITY.	Total.	Water-supply systems.	Electric light and power systems.	Gas-supply systems.	Markets and public scales.	Docks, wharves, and landings.	Cemeteries and crematories.	Public halls.	Subways for pipes and wires.	All other enterprises.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912—Continued.										
129	Lincoln, Nebr.	$120,440	$119,705			$735					
130	Davenport, Iowa	4,545				130					$4,415
131	El Paso, Tex.	191,500	191,500								
132	San Diego, Cal.	300,905	287,206				$1,294	$10,471			1,934
133	Tampa, Fla.	3,291						3,291			
134	McKeesport, Pa.	107,124	107,004				120				
135	Flint, Mich.	77,688	77,047			641					
136	Kalamazoo, Mich.	58,718	50,584			763		7,461			
137	Racine, Wis.	11,971					50	11,921			
138	Superior, Wis.										
139	Wheeling, W. Va.	202,939	150,649		$45,478	6,003	494	315			
140	Macon, Ga.	165,128	151,505			8,985		4,638			
141	Newton, Mass.	155,150	155,150								
142	Butte, Mont.										
143	Woonsocket, R. I.	130,122	130,122								
144	Montgomery, Ala.	135,668	123,462			10,438		1,768			
145	Chester, Pa.	187				27	160				
146	Fitchburg, Mass.	103,151	93,676					8,298	$1,177		
147	Dubuque, Iowa	71,834	70,987			847					
148	Galveston, Tex.	126,624	125,855			60		709			
149	West Hoboken, N. J.										
150	New Castle, Pa.	2,362				80				$2,282	
151	Roanoke, Va.	7,059				7,059					
152	Elmira, N. Y.	6,180						6,180			
153	Huntington, W. Va.	2,127					543	1,584			
154	East Orange, N. J.	144,721	144,721								
155	Knoxville, Tenn.	189,242	178,284			10,958					
156	Hamilton, Ohio	192,225	49,397	$64,605	78,223						
157	Lexington, Ky.	4,419				4,419					
158	Springfield, Mo.	2,810						2,810			
159	Quincy, Ill.	959				959					
160	Charlotte, N. C.	91,594	85,568					5,450	576		
161	Joliet, Ill.	47,023	45,423			2					1,599
162	Pasadena, Cal.	148,447	1,061	125,506						846	21,034
163	Auburn, N. Y.	117,976	111,021					2,548		4,407	
164	Everett, Mass.	121,344	114,389					6,955			
165	Decatur, Ill.	59,719	59,138			147					434
166	Portsmouth, Va.	4,663				2,033		2,630			
167	Perth Amboy, N. J.	132,109	131,130			829	150				
168	Taunton, Mass.	196,102	98,973	92,525				4,604			
169	Quincy, Mass.	144,305	135,556					8,749			
170	Lansing, Mich.	241,112	81,943	149,849		141		9,179			
171	Pittsfield, Mass.	109,384	106,184			406					2,794
172	Cedar Rapids, Iowa	102,022	101,212			810					
173	Oshkosh, Wis.	872						872			
174	San Jose, Cal.										
175	Amsterdam, N. Y.	83,716	83,716								
176	Jamestown, N. Y.	162,307	109,985	51,285		1,037					
177	Mount Vernon, N. Y.										
178	Niagara Falls, N. Y.	97,231	96,206			1,025					
179	Jackson, Mich.	61,630	52,701					8,929			
180	Williamsport, Pa.	12,862				12,862					
181	Joplin, Mo.	17,281		15,922		7		1,352			
182	Lima, Ohio	85,039	83,736			1,303					
183	Muskogee, Okla.	101,615	98,974					2,641			
184	Chelsea, Mass.	128,446	128,446								
185	New Rochelle, N. Y.	3,276					3,276				
186	Aurora, Ill.	61,503	59,792			148		1,563			
187	Lorain, Ohio	79,257	76,115				87	3,055			
188	Austin, Tex.	274,162	125,433	147,663				1,066			
189	Newport, Ky.	68,799	64,186			160	153				4,300
190	Orange, N. J.	61,193	61,193								
191	La Crosse, Wis.	53,735	47,056			853					5,826
192	Lynchburg, Va.	86,703	76,940			9,763					
193	Shreveport, La.	28,032						2,541			25,491
194	Colorado Springs, Colo.	184,319	169,195			777		14,347			
195	Council Bluffs, Iowa	99,516	99,230			286					

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TABLE 12.—GOVERNMENTAL COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY.	Total.	I.—GENERAL GOVERNMENT.								
			Total.	Legislative branch.			Executive branch.				
				Council and board of aldermen.	Clerk of council.	Legislative investigations.	Chief executive.		Financial.		
							Mayor.	Executive boards and commissions.	Auditor or comptroller.	Special accounting and auditing.	Treasurer or chamberlain.	Assessment and levy of revenue.
	Grand total	$508,543,048	$59,717,194	$2,097,828	$876,971	$142,267	$1,142,573	$1,013,451	$2,910,893	$249,895	$2,115,653	$4,515,385
	Group I	267,873,581	35,942,623	932,531	250,887	59,434	500,385	134,391	1,588,625	95,124	791,232	2,424,724
	Group II	68,622,094	8,781,930	328,962	176,723	60,630	103,231	172,021	354,271	44,927	279,349	759,835
	Group III	88,064,056	7,312,118	398,157	176,396	19,319	212,030	222,041	490,337	51,001	545,707	639,676
	Group IV	49,062,918	4,290,706	233,086	150,109	1,953	182,573	229,444	280,688	34,527	261,284	398,552
	Group V	36,920,399	3,389,817	205,092	122,856	931	144,354	255,554	196,972	24,316	238,081	292,598
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1912.											
1	New York, N. Y	$124,492,413	$16,920,019	$224,754	$63,566	$18,256	$263,349	.....	$925,321	.....	$174,230	$689,130
2	Chicago, Ill	42,319,339	6,455,558	333,002	67,031	23,613	27,968	$82,736	261,835	$42,079	238,344	647,197
3	Philadelphia, Pa	28,357,858	3,990,716	75,332	22,755	.....	64,343	.....	91,789	252	65,412	340,495
4	St. Louis, Mo	12,744,453	1,455,098	45,787	14,367	6,123	14,831	.....	66,663	3,270	17,665	76,891
5	Boston, Mass	19,952,503	2,147,585	30,701	1,800	5,827	45,485	.....	45,990	.....	55,335	229,827
6	Cleveland, Ohio	9,610,153	1,331,236	42,143	25,159	.....	18,661	16,809	56,410	14,017	35,564	133,607
7	Baltimore, Md	8,621,861	1,000,751	66,415	.....	.....	16,791	.....	18,153	8,500	15,508	78,526
8	Pittsburgh, Pa	12,401,997	1,726,443	58,499	39,036	1,218	38,534	30,976	73,934	22,085	105,705	171,338
9	Detroit, Mich	8,873,004	915,217	55,898	17,173	4,397	10,423	3,870	48,530	4,921	83,469	57,713
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1912.											
10	Buffalo, N. Y	$9,249,687	$1,008,024	$54,215	$15,408	$7,519	$9,582	$65,610	$54,523	$3,623	$59,419	$59,385
11	San Francisco, Cal	9,749,511	1,533,192	68,141	18,100	13,436	17,904	.....	31,771	3,600	24,682	106,450
12	Milwaukee, Wis	7,335,777	801,319	48,257	19,120	2,484	6,553	18,785	32,444	5,861	27,997	45,053
13	Cincinnati, Ohio	8,009,506	1,174,901	61,527	14,907	.....	17,200	17,596	48,613	11,251	33,078	132,195
14	Los Angeles, Cal	7,738,732	1,391,664	11,093	39,437	37,031	13,889	11,793	42,380	.....	34,925	147,204
15	Newark, N. J	7,837,422	920,544	21,241	56,167	.....	11,400	14,805	26,277	12,118	17,143	112,755
16	New Orleans, La	4,486,054	669,129	24,603	2,606	60	21,215	1,933	22,201	7,920	18,061	29,861
17	Washington, D. C	8,715,163	653,662	.....	.....	.....	.....	32,509	34,171	20	10,060	88,055
18	Minneapolis, Minn	5,500,242	629,495	39,885	10,978	100	5,488	8,990	61,891	534	53,984	38,877
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1912.											
19	Jersey City, N. J	$3,912,413	$298,596	$21,603	$16,062	.....	$11,825	.....	$13,864	.....	$6,683	$38,573
20	Seattle, Wash	4,739,296	467,330	34,712	18,311	.....	12,287	.....	20,721	$13,508	50,536	.....
21	Kansas City, Mo	4,238,857	435,131	11,925	17,935	.....	8,364	.....	36,664	900	9,503	29,828
22	Indianapolis, Ind	3,384,652	159,114	7,607	1,894	.....	6,923	.....	17,779	6,164	19,011	21,892
23	Providence, R. I	3,722,325	252,354	23,679	6,335	$3,864	8,345	.....	10,489	833	35,224	28,140
24	Portland, Oreg	3,072,844	197,095	4,345	.....	3,000	8,384	.....	56,607	.....	15,412	.....
25	Rochester, N. Y	4,050,485	328,458	27,218	2,000	.....	10,273	.....	21,543	775	33,766	26,957
26	Denver, Colo	4,634,078	887,030	27,287	11,926	.....	10,197	.....	40,683	.....	117,637	78,177
27	Louisville, Ky	3,257,624	259,391	6,982	5,138	.....	8,810	.....	11,931	.....	6,603	28,574
28	St. Paul, Minn	2,944,051	215,049	27,049	.....	.....	4,350	.....	8,538	600	13,480	2,358
29	Columbus, Ohio	2,747,046	188,542	16,953	10,529	.....	6,951	.....	15,113	.....	10,941	.....
30	Toledo, Ohio	2,052,008	173,300	13,721	10,046	.....	7,106	.....	9,061	4,236	7,134	18,532
31	Oakland, Cal	2,480,078	216,590	.....	.....	6,499	.....	$43,522	15,878	.....	9,525	31,260
32	Atlanta, Ga	2,016,639	141,189	10,916	11,181	300	6,739	.....	14,761	.....	1,453	23,942
33	Worcester, Mass	2,776,011	143,763	4,732	3,027	2,098	8,848	.....	7,897	.....	8,604	23,566
34	Birmingham, Ala	1,297,656	98,704	.....	.....	.....	.....	28,405	7,701	1,100	2,395	1,497
35	Syracuse, N. Y	2,353,672	221,049	17,471	3,602	.....	6,965	.....	13,041	2,000	20,666	21,244
36	New Haven, Conn	2,027,406	146,967	1,183	1,295	.....	5,355	.....	10,378	5,766	2,000	15,135
37	Memphis, Tenn	1,779,856	100,951	.....	.....	.....	.....	20,333	3,570	1,145	5,375	11,823
38	Scranton, Pa	1,351,129	119,456	19,480	6,170	.....	7,536	.....	7,437	.....	18,100	16,752
39	Richmond, Va	1,834,157	178,515	6,680	3,012	169	4,555	.....	10,921	.....	11,174	14,147
40	Paterson, N. J	1,389,480	95,394	10,082	3,124	.....	3,223	.....	6,185	.....	1,526	10,069
41	Omaha, Nebr	2,108,443	180,328	8,076	.....	.....	3,256	31,158	22,158	400	8,223	.....
42	Fall River, Mass	1,560,419	82,568	7,565	2,548	71	4,704	.....	5,521	400	5,518	13,815
43	Spokane, Wash	1,775,019	158,980	.....	.....	.....	.....	29,533	13,129	1,646	12,427	5,366
44	Dayton, Ohio	1,518,182	114,632	12,785	6,301	.....	6,840	.....	9,382	1,379	8,815	.....
45	Grand Rapids, Mich	1,619,782	158,321	13,404	6,639	2,400	3,143	.....	8,715	228	14,208	15,818
46	Nashville, Tenn	1,231,616	74,790	3,000	3,801	.....	7,056	.....	6,844	.....	6,839	8,030
47	Bridgeport, Conn	1,366,434	108,085	6,479	6,052	918	4,215	.....	4,938	.....	940	27,270
48	Lowell, Mass	1,424,598	112,956	.....	.....	.....	.....	14,876	5,336	1,744	11,927	18,251
49	Cambridge, Mass	1,742,360	114,943	8,191	5,291	.....	6,370	.....	4,406	595	8,348	14,619
50	San Antonio, Tex	918,982	77,271	4,870	3,477	.....	6,020	.....	5,811	.....	1,257	11,042
51	New Bedford, Mass	1,651,132	133,597	10,321	500	.....	8,762	.....	6,107	.....	18,647	21,196
52	Hartford, Conn	1,773,519	111,942	3,901	400	.....	3,843	.....	5,558	.....	6,832	16,437
53	Dallas, Tex	1,140,616	100,026	.....	.....	.....	.....	20,028	5,867	.....	.....	9,789
54	Trenton, N. J	1,177,159	119,521	5,577	4,860	.....	1,872	7,429	3,963	5,257	6,102	11,320
55	Albany, N. Y	1,528,445	188,328	20,363	4,940	.....	8,913	.....	9,651	.....	15,223	18,814
56	Salt Lake City, Utah	1,465,587	151,862	.....	.....	.....	.....	26,757	12,189	2,325	13,653	5,443

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PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1912.

assigned to each, see page 20. For a text discussion of this table, see page 86.]

I.—GENERAL GOVERNMENT—continued.														
Executive branch—Continued.					Judicial branch.						Elections.	General government buildings.		City number.
Financial—Contd.		Legal.		Other general executive.	General municipal courts.	Justice courts.	Special courts.	Superior courts.	Coroner.	Marshal and sheriff.		Care and maintenance.	Rent of leased buildings.	
Collection of revenue.	Other financial.	Solicitor.	Other legal.											
$3,239,613	$1,296,369	$3,371,686	$1,536,555	$5,510,487	$4,576,533	$324,370	$969,325	$7,820,540	$478,366	$1,624,657	$5,794,312	$6,746,838	$1,362,627	
1,700,372	1,025,193	1,942,885	1,083,361	2,462,601	3,291,422	146,309	730,040	6,330,339	375,636	1,225,289	3,465,376	4,272,669	1,113,798	
460,389	28,042	327,826	358,908	694,942	335,500	124,592	189,352	1,380,179	94,080	386,231	1,016,780	984,502	120,658	
428,344	121,909	531,301	58,618	1,107,463	599,697	38,223	30,980	78,216	5,697	5,055	725,239	750,551	76,161	
370,916	64,439	301,933	18,935	729,504	205,064	6,615	11,293	17,694	1,765	1,662	341,542	426,135	20,993	
279,592	56,786	267,741	16,733	515,977	144,850	8,631	7,660	14,112	1,188	6,420	245,375	312,981	31,017	
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1912.														
$576,211	$560,019	$895,952	$624,082	$1,013,768	$2,256,421	.....	$333,133	$3,145,273	$160,684	$260,339	$1,399,224	$2,323,833	$1,012,474	1
331,343	42,170	556,530	234,353	298,856	561,490	.....	106,493	856,894	58,063	441,515	699,620	540,560	3,866	2
317,856	262,536	197,335	84,601	369,554	84,000	.....	89,104	712,698	61,192	111,063	513,031	511,080	16,288	3
132,752	5,104	40,118	28,296	134,652	20,513	$82,839	34,047	358,990	24,067	66,039	158,800	112,384	7,900	4
148,396	29,512	61,419	.....	193,426	163,825	.....	40,547	464,120	23,036	166,924	189,557	215,574	36,284	5
61,696	8,747	34,476	26,565	86,328	124,506	9,135	43,598	188,449	9,048	24,817	185,251	186,250	.....	6
80,135	71,705	36,097	25,870	69,212	20,126	.....	10,643	171,977	8,882	21,161	169,417	111,633	.....	7
49,506	38,453	94,207	32,776	194,456	40,535	18,382	37,829	264,202	21,739	84,102	109,079	162,866	36,986	8
2,477	6,947	26,751	26,818	102,349	20,006	35,953	34,646	167,736	8,925	46,329	41,397	108,489	.....	9
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1912.														
$47,848	$5,296	$50,384	$30,091	$97,132	$68,839	$277	$25,368	$139,370	$7,454	$10,047	$87,628	$107,566	$1,440	10
83,382	882	47,308	60,000	100,939	37,269	30,597	.....	258,382	22,186	62,223	281,849	173,356	90,735	11
24,117	.....	28,812	23,949	52,542	.....	245	64,174	143,679	15,745	59,435	86,064	96,003	.....	12
41,391	9,718	36,109	28,999	83,940	23,738	18,133	33,954	164,621	14,291	57,481	188,558	134,685	2,916	13
118,829	.....	54,686	147,486	74,856	26,952	56,971	.....	172,958	9,153	61,117	194,947	112,955	23,002	14
73,529	2,734	36,110	26,133	71,550	43,082	.....	1,524	106,121	3,615	31,025	110,488	142,727	.....	15
40,613	.....	28,582	26,472	150,646	59,487	.....	.....	93,851	11,243	62,700	30,283	35,967	825	16
29,512	7,300	21,328	.....	26,076	39,567	18,210	41,821	215,227	6,580	.....	.....	81,486	1,740	17
1,168	2,112	24,507	15,778	37,261	36,566	159	22,511	85,970	3,813	42,203	36,963	99,757	.....	18
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1912.														
$32,512	$22,785	$17,836	.....	$28,136	$26,765	.....	.....	.....	.....	.....	$23,056	$37,571	$1,325	19
4,000	3,252	55,788	.....	124,054	9,501	.....	.....	.....	.....	.....	54,422	55,533	10,615	20
48,248	448	41,086	$3,950	89,974	19,833	.....	.....	.....	.....	.....	46,610	69,863	.....	21
.....	223	12,497	.....	38,410	10,284	.....	.....	.....	.....	.....	.....	16,430	.....	22
.....	.....	15,852	573	52,099	3,746	.....	$7,267	.....	.....	.....	26,368	29,265	275	23
.....	325	21,678	.....	49,023	5,245	.....	.....	.....	.....	.....	12,391	20,685	.....	24
2,657	6,935	23,713	1,000	39,711	26,908	.....	.....	.....	.....	.....	69,154	35,848	.....	25
21,681	10,120	24,142	26,129	53,819	273,353	.....	.....	$31,934	$2,815	.....	106,932	23,722	26,476	26
21,496	33,140	35,708	3,500	35,768	19,570	.....	5,787	.....	.....	.....	2,714	33,670	.....	27
.....	246	14,619	1,800	44,342	18,660	.....	.....	.....	.....	.....	58,057	20,950	.....	28
1,313	4,467	13,802	800	28,610	11,114	$11,304	.....	.....	.....	.....	46,627	10,018	.....	29
80	3,266	16,388	1,500	26,720	4,153	10,197	.....	.....	.....	.....	28,280	2,580	10,300	30
34,871	6,445	13,921	29	19,514	11,858	.....	.....	.....	.....	.....	3,030	13,088	7,150	31
23,374	1,672	9,036	.....	19,433	6,180	.....	.....	.....	.....	.....	1,700	10,502	.....	32
10,830	.....	6,295	.....	24,687	.....	.....	.....	.....	.....	.....	17,545	25,634	.....	33
13,530	.....	8,379	.....	14,724	5,308	.....	.....	.....	.....	.....	992	14,673	.....	34
4,179	2,477	13,568	900	37,438	21,445	.....	.....	.....	.....	.....	17,967	38,086	.....	35
17,767	475	5,505	9,640	15,341	22,156	.....	499	.....	.....	$1,471	19,205	13,796	.....	36
17,553	461	7,784	.....	9,823	7,952	.....	.....	13,715	.....	.....	.....	1,417	.....	37
15,044	2,298	9,967	.....	8,037	.....	.....	.....	.....	.....	.....	2,000	6,635	.....	38
16,566	1,400	9,811	1,660	11,733	10,415	.....	6,650	22,585	2,882	1,590	5,971	35,994	600	39
11,683	3,794	8,931	.....	9,488	9,605	.....	.....	.....	.....	.....	9,843	7,841	.....	40
22,088	6,335	19,302	.....	16,784	3,861	.....	.....	.....	.....	.....	12,597	26,090	.....	41
7,223	307	3,104	.....	9,728	.....	.....	.....	.....	.....	.....	9,045	13,019	.....	42
1,390	1,664	29,886	.....	36,805	4,340	.....	.....	.....	.....	.....	4,543	9,869	8,382	43
1,200	3,894	12,013	1,200	18,807	3,911	5,893	.....	.....	.....	.....	14,570	6,867	775	44
5,283	574	6,533	.....	37,993	3,641	4,308	.....	8,782	.....	400	6,568	19,684	.....	45
8,269	.....	7,726	.....	13,845	3,214	.....	.....	1,200	.....	.....	125	4,848	.....	46
11,342	489	4,832	3,150	52	12,881	.....	850	.....	.....	.....	11,312	12,365	.....	47
.....	.....	5,008	.....	18,885	.....	.....	.....	.....	.....	.....	15,559	21,372	.....	48
9,054	830	4,741	.....	16,009	.....	.....	.....	.....	.....	.....	17,558	18,681	250	49
8,473	.....	5,820	.....	24,646	2,400	.....	.....	.....	.....	.....	.....	3,155	300	50
766	1,637	3,014	.....	23,707	.....	.....	.....	.....	.....	.....	11,514	27,426	.....	51
12,405	454	8,631	1,887	17,781	5,087	6,521	620	.....	.....	560	10,041	8,176	2,808	52
9,789	.....	6,269	900	28,410	3,559	.....	.....	.....	.....	.....	4,008	4,502	6,905	53
10,026	420	4,816	.....	5,868	12,097	.....	.....	.....	.....	150	20,288	19,476	.....	54
326	1,076	10,652	.....	28,228	8,294	.....	9,307	.....	.....	884	34,532	17,135	.....	55
23,333	.....	12,650	.....	29,091	12,281	.....	.....	.....	.....	.....	115	14,085	.....	56

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TABLE 12.—GOVERNMENTAL COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY.	II.—PROTECTION TO PERSON AND PROPERTY.									III.—CONSERVATION OF HEALTH.			
		Total.	General supervision.	Police department.	Fire department.		Militia and armories.	Register of deeds and mortgages.	Inspection service.[1]	Other protection to person and property.	Total.	General conduct of health department.	Prevention and treatment of communicable diseases.	Conservation of child life.
					General conduct of department.	Water.								
	Grand total	$116,839,112	$110,929	$59,777,366	$45,226,494	$2,188,336	$1,060,192	$1,813,183	$4,482,522	$2,180,090	$10,354,178	$4,576,225	$4,504,397	$1,273,556
	Group I	60,735,600	60,604	34,652,998	19,762,635	156,851	764,587	1,339,670	2,833,861	1,164,394	5,607,925	2,391,527	2,383,085	833,313
	Group II	15,834,780	1,200	7,349,157	6,686,611	222,767	220,072	412,097	464,856	468,020	1,407,573	564,720	696,443	146,410
	Group III	20,440,439	28,374	9,288,081	9,477,959	665,717	40,194	57,398	651,618	231,098	1,755,205	738,696	856,442	160,067
	Group IV	11,781,766	16,559	5,138,387	5,503,692	578,543	20,462	500	313,718	209,905	977,713	529,800	364,425	83,488
	Group V	8,046,527	4,192	3,348,743	3,785,597	564,458	14,877	3,518	218,469	106,673	605,762	351,482	204,002	50,278
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1912.													
1	New York, N. Y.	$27,210,037	.....	$15,036,192	$8,615,886	$156,571	$667,931	$539,638	$1,726,610	$467,209	$2,872,085	$1,462,012	$1,011,334	$398,739
2	Chicago, Ill.	10,878,392	.....	6,706,165	3,332,303	.....	.....	245,711	387,547	206,666	541,803	183,709	305,274	52,820
3	Philadelphia, Pa.	6,497,722	.....	4,323,957	1,467,428	.....	35,957	263,714	158,376	248,290	525,593	133,574	254,082	137,937
4	St. Louis, Mo.	3,311,871	.....	2,020,421	1,087,014	.....	19,057	66,461	44,701	74,217	135,454	59,229	58,459	17,766
5	Boston, Mass.	4,204,026	.....	2,266,268	1,606,492	.....	25,035	73,069	224,275	8,887	576,824	228,763	252,772	95,289
6	Cleveland, Ohio	1,827,706	.....	895,896	809,493	280	.....	36,503	74,144	11,390	288,486	83,975	144,912	59,599
7	Baltimore, Md.	2,284,350	.....	1,256,407	924,392	.....	1,364	.....	85,201	16,986	191,872	95,139	90,433	6,300
8	Pittsburgh, Pa.	2,549,139	$60,604	1,137,998	1,030,817	.....	15,243	84,933	97,589	121,955	318,289	101,239	167,647	49,403
9	Detroit, Mich.	1,972,357	.....	1,009,694	888,810	.....	.....	29,641	35,418	8,794	157,519	43,887	98,172	15,460
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1912.													
10	Buffalo, N. Y.	$2,188,627	.....	$966,751	$979,566	$77,025	$84,375	$42,614	$19,545	$18,751	$317,590	$92,029	$207,200	$18,361
11	San Francisco, Cal.	3,291,667	.....	1,486,830	1,426,148	136,531	.....	78,964	61,336	101,858	99,993	59,914	24,979	15,100
12	Milwaukee, Wis.	1,445,838	$1,200	616,793	688,755	.....	307	23,843	40,867	74,073	155,868	63,462	66,002	26,404
13	Cincinnati, Ohio	1,734,580	.....	835,005	802,671	.....	8,213	26,991	49,228	12,472	140,347	37,329	90,721	12,297
14	Los Angeles, Cal.	1,466,219	.....	669,208	470,572	9,211	.....	96,510	97,614	123,104	94,872	50,486	18,023	26,363
15	Newark, N. J.	1,668,207	.....	927,056	639,214	.....	4,315	39,032	54,090	4,500	266,842	105,388	135,774	25,680
16	New Orleans, La.	985,752	.....	392,550	505,478	.....	87	39,864	37,161	10,612	104,283	66,054	31,769	6,460
17	Washington, D. C.	2,025,792	.....	1,050,349	653,373	.....	110,533	33,137	64,899	113,501	138,624	53,660	79,091	5,873
18	Minneapolis, Minn.	1,028,098	.....	404,615	530,834	.....	12,242	31,142	40,116	9,149	89,154	36,398	42,884	9,872
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1912.													
19	Jersey City, N. J.	$1,103,940	.....	$659,562	$425,902	.....	$4,569	.....	$12,006	$1,901	$40,565	$27,898	$5,159	$7,508
20	Seattle, Wash.	1,051,466	.....	427,485	528,880	$35,786	.....	.....	50,902	8,353	93,136	32,497	51,384	9,255
21	Kansas City, Mo.	1,053,641	.....	570,486	415,388	.....	.....	.....	53,956	13,811	43,277	30,170	5,777	7,330
22	Indianapolis, Ind.	968,789	$6,426	425,176	388,436	128,807	.....	.....	15,022	4,922	57,138	22,960	19,497	14,681
23	Providence, R. I.	985,170	.....	480,863	439,442	20,000	.....	$11,247	25,721	7,897	127,813	28,678	92,102	7,033
24	Portland, Oreg.	795,065	.....	339,888	402,485	172	.....	.....	40,413	12,107	26,628	20,730	2,763	3,035
25	Rochester, N. Y.	930,949	14,530	438,110	455,205	.....	.....	.....	11,951	11,153	71,907	40,090	23,609	8,208
26	Denver, Colo.	754,789	.....	301,068	302,799	74,265	.....	22,530	34,444	19,683	171,844	31,986	139,858	.....
27	Louisville, Ky.	806,798	.....	435,859	349,696	.....	.....	.....	18,031	3,212	74,444	14,681	56,013	3,750
28	St. Paul, Minn.	709,826	.....	279,753	398,994	.....	5,750	.....	22,626	2,703	54,328	22,518	26,989	4,821
29	Columbus, Ohio	597,929	.....	238,542	325,715	.....	.....	.....	28,777	4,895	43,375	32,642	7,733	3,000
30	Toledo, Ohio	502,500	.....	211,944	277,149	.....	.....	.....	13,407	.....	23,855	11,033	5,294	7,528
31	Oakland, Cal.	583,218	.....	243,360	254,687	31,232	.....	.....	22,317	31,622	32,323	18,977	1,775	11,571
32	Atlanta, Ga.	535,908	.....	285,591	223,664	.....	8,413	.....	18,240	.....	74,961	23,399	44,962	6,600
33	Worcester, Mass.	491,601	.....	226,518	250,605	.....	1,124	.....	12,524	830	65,085	15,004	46,155	3,926
34	Birmingham, Ala.	405,847	.....	159,863	175,196	41,002	.....	.....	20,874	8,912	20,525	12,449	4,801	3,275
35	Syracuse, N. Y.	462,599	.....	204,139	234,530	.....	.....	.....	16,433	7,497	88,865	31,264	52,921	4,680
36	New Haven, Conn.	515,669	.....	249,682	240,547	542	.....	10,888	11,547	2,463	28,894	15,114	10,273	3,507
37	Memphis, Tenn.	469,291	.....	220,168	208,894	.....	.....	.....	28,070	12,159	49,008	29,031	12,401	7,576
38	Scranton, Pa.	273,654	5,928	121,332	115,149	14,958	.....	.....	8,603	7,684	9,763	8,965	798	.....
39	Richmond, Va.	427,859	.....	198,268	193,564	.....	14,889	.....	17,836	3,302	53,132	30,299	17,310	5,523
40	Paterson, N. J.	392,256	.....	164,512	181,637	43,587	.....	.....	2,520	.....	22,742	6,573	14,603	1,566
41	Omaha, Nebr.	646,781	1,490	144,143	237,053	233,796	.....	.....	25,314	4,985	27,936	25,883	1,993	60
42	Fall River, Mass.	355,885	.....	176,554	173,373	.....	300	.....	4,799	859	51,226	17,379	32,247	1,600
43	Spokane, Wash.	341,549	.....	131,136	176,565	9,000	.....	.....	20,366	4,482	36,070	16,527	16,767	2,776
44	Dayton, Ohio	310,291	.....	152,717	150,691	.....	.....	.....	4,145	2,738	23,293	11,118	9,675	2,500
45	Grand Rapids, Mich.	358,263	.....	148,979	194,233	9,370	.....	.....	6,350	1,331	51,926	11,213	36,463	4,250
46	Nashville, Tenn.	302,105	.....	139,712	144,405	.....	.....	.....	6,973	11,015	27,026	25,427	224	1,375
47	Bridgeport, Conn.	387,465	.....	149,446	215,775	3,291	.....	11,228	5,925	1,800	18,422	7,203	8,696	2,523
48	Lowell, Mass.	332,213	.....	148,254	173,662	580	1,744	.....	7,372	601	25,273	16,178	5,856	3,239
49	Cambridge, Mass.	331,946	.....	174,196	134,422	.....	1,913	.....	9,421	11,994	55,524	14,325	37,640	3,559
50	San Antonio, Tex.	239,898	.....	97,055	113,142	16,000	.....	.....	8,700	5,001	7,700	6,365	1,200	225
51	New Bedford, Mass.	339,661	.....	181,761	136,111	.....	292	.....	20,298	1,199	56,008	19,217	31,581	5,210
52	Hartford, Conn.	445,933	.....	190,777	239,756	3,329	.....	1,505	9,080	1,486	25,726	14,473	7,693	3,560
53	Dallas, Tex.	290,402	.....	110,880	161,023	.....	1,200	.....	8,846	8,453	5,788	2,514	3,274	.....
54	Trenton, N. J.	289,367	.....	150,224	128,705	.....	.....	.....	6,375	4,063	21,434	7,728	9,272	4,434
55	Albany, N. Y.	434,274	.....	203,552	215,034	.....	.....	.....	11,958	3,730	20,652	15,311	5,341	.....
56	Salt Lake City, Utah.	215,642	.....	108,526	95,445	.....	.....	.....	9,416	2,255	27,603	20,877	6,343	383

[1] Includes inspection of factories, tenements, boilers, wires, lights, weights and measures, etc.

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PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1912—Continued.

assigned to each, see page 20. For a text discussion of this table; see page 86.]

IV.—SANITATION, OR PROMOTION OF CLEANLINESS.					V.—HIGHWAYS.								City number.
Total.	Sewers and sewage disposal.	Refuse collection and disposal.	Public laundries, washhouses, and convenience stations.	Other sanitation.	Total.	General administration.	Care and maintenance of roadways.	Care and maintenance of other highway structures.	Prevention of street dust.	Other care of streets, roads, and alleys.[1]	Street lighting.	Waterways.	Repair and construction for compensation.	
$41,583,433	$7,004,827	$32,835,898	$267,750	$1,425,548	$58,027,116	$1,424,591	$21,436,251	$5,621,139	$2,788,782	$2,121,171	$22,024,051	$573,887	$2,037,244	
22,033,052	3,245,801	17,988,108	127,737	671,406	26,073,977	741,814	9,924,881	3,126,514	600,287	1,346,457	9,562,641	177,961	593,422	
5,199,058	1,245,482	3,736,163	34,076	183,337	9,046,463	195,800	3,343,191	601,553	605,227	168,695	3,085,435	162,782	883,780	
7,564,133	1,118,112	6,122,366	58,604	265,051	11,818,546	267,946	4,350,684	1,077,440	875,020	304,450	4,453,726	187,631	301,049	
4,143,023	838,728	3,078,398	43,691	182,206	6,072,131	107,210	1,974,768	510,938	323,266	154,305	2,790,765	12,230	198,649	
2,644,167	556,704	1,960,273	3,642	123,548	5,015,999	111,821	1,842,727	304,694	384,382	147,264	2,131,484	33,283	60,344	
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1912.														
$9,982,532	$1,156,425	$8,612,621	.....	$213,486	$9,759,703	$336,827	$3,977,640	$798,992	.....	$858,853	$3,787,391	.....	.....	1
3,720,475	868,036	2,661,608	.....	190,831	2,791,263	64,381	601,543	608,697	$72,086	196,420	1,056,832	$13,554	$177,750	2
2,056,050	153,787	1,824,651	$13,324	64,288	4,200,748	81,689	1,420,976	699,904	54,813	10,851	1,847,177	25,374	59,964	3
1,264,031	282,063	886,745	5,365	89,858	1,710,877	97,371	679,248	55,394	252,186	2,139	624,539	.....	.....	4
1,854,351	492,415	1,342,105	16,641	3,190	2,086,796	87,037	405,885	420,035	197,551	166,225	769,432	.....	40,631	5
814,170	50,125	697,874	35,800	30,371	1,074,689	.....	210,739	189,072	.....	11,068	415,870	54,833	193,087	6
875,181	115,911	710,670	43,561	5,039	1,079,091	29,000	519,285	32,259	9,998	6,680	391,296	83,818	6,755	7
774,925	58,357	647,901	7,358	61,309	1,628,041	35,809	803,173	221,955	5,027	16,744	498,953	.....	46,380	8
691,337	68,682	603,933	5,688	13,034	1,742,769	9,700	1,306,392	100,206	8,626	77,457	171,151	382	68,855	9
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1912.														
$507,039	$36,467	$469,572	.....	$1,000	$1,717,681	$16,983	$585,471	$39,078	$5,693	$82,342	$397,984	$92,190	$467,940	10
527,843	193,926	275,599	.....	58,318	893,704	17,465	404,751	25,032	31,130	.....	361,287	.....	54,039	11
963,224	285,100	638,006	$376	39,742	1,027,297	44,827	392,420	149,818	115,665	17,861	233,197	61,662	11,847	12
568,691	68,992	463,333	16,895	19,471	1,106,168	.....	415,560	106,672	9,243	20,782	412,200	.....	141,711	13
355,319	25,354	313,525	.....	16,140	1,033,178	10,268	488,409	40,221	148,752	.....	309,161	8,930	47,437	14
540,094	70,483	460,878	5,483	3,250	671,494	.....	261,396	62,495	21,692	6,033	284,050	.....	35,828	15
728,369	311,202	398,959	.....	18,208	524,484	11,500	166,519	40,248	26,311	.....	278,363	.....	1,543	16
651,628	165,057	455,501	11,322	19,748	1,257,624	64,156	498,923	47,079	38,659	9,761	496,155	.....	102,861	17
356,851	88,901	260,490	.....	7,460	814,833	30,571	169,742	40,910	208,082	31,916	313,038	.....	20,574	18
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1912.														
$261,658	$46,399	$214,359	.....	$900	$378,299	.....	$198,424	$1,382	.....	.....	$178,493	.....	.....	19
668,282	31,965	599,707	$5,619	30,991	419,034	$31,572	152,745	24,545	$4,929	$2,787	190,534	.....	$11,922	20
338,906	34,066	291,024	.....	13,816	470,146	39,117	197,358	1,306	.....	.....	206,070	.....	26,295	21
269,863	29,505	224,962	3,197	11,199	412,667	.....	146,883	23,805	46,757	.....	179,153	.....	16,069	22
294,278	154,764	135,298	.....	4,216	632,331	3,406	204,620	45,667	17,202	79,499	280,234	$1,703	.....	23
284,159	32,316	249,851	972	1,020	417,740	3,840	76,561	37,137	22,956	.....	150,087	127,159	.....	24
494,902	24,987	461,247	2,609	6,059	546,986	26,603	93,807	46,937	55,451	51,513	272,675	.....	.....	25
255,286	75,567	164,517	2,012	13,190	550,889	.....	287,683	8,735	70,716	.....	183,755	.....	.....	26
319,558	28,289	278,154	4,865	8,250	512,852	6,300	318,636	12,633	.....	.....	173,393	1,000	890	27
176,727	39,849	126,796	.....	10,082	523,762	16,216	67,124	56,429	95,699	20,481	259,526	.....	8,287	28
325,226	53,592	262,196	.....	9,438	483,581	.....	119,466	350,764	.....	.....	.....	.....	13,351	29
138,335	14,789	109,514	.....	14,032	246,441	.....	101,531	54,560	.....	2,425	84,874	1,000	2,051	30
175,939	17,077	144,140	.....	14,122	371,689	40,589	136,222	2,869	69,466	.....	120,987	.....	1,556	31
270,871	21,857	242,154	.....	6,860	271,519	1,500	119,947	4,132	.....	.....	125,357	.....	20,583	32
196,326	82,736	112,754	.....	836	545,936	13,754	261,469	22,711	56,621	15,179	132,161	.....	44,041	33
134,387	6,738	111,297	.....	16,352	152,579	.....	79,883	616	15,301	.....	51,162	.....	5,617	34
219,646	19,752	193,340	3,714	2,840	349,090	2,091	132,323	41,727	33,180	15,569	120,170	.....	4,030	35
103,951	14,890	84,604	.....	4,457	254,773	5,200	64,786	18,987	43,147	23,848	91,785	.....	7,020	36
165,491	11,295	134,744	1,499	17,953	280,772	1,200	105,528	11,098	38,384	.....	111,757	.....	12,805	37
140,501	22,917	117,584	.....	900	141,126	.....	68,129	9,550	.....	.....	63,447	.....	.....	38
233,015	76,708	144,997	5,809	5,501	395,759	.....	318,252	1,285	.....	.....	76,222	.....	.....	39
104,556	13,771	87,185	.....	3,600	107,912	.....	16,882	1,955	.....	.....	75,874	300	12,921	40
111,648	19,531	88,116	.....	4,001	359,957	1,355	32,161	68,654	2,044	.....	240,660	.....	15,083	41
112,093	3,049	106,897	47	2,100	239,981	9,477	110,809	12,172	21,547	4,727	81,249	.....	.....	42
153,304	12,982	135,809	857	3,656	248,339	2,391	53,479	19,438	20,997	22,797	63,242	.....	65,995	43
159,522	17,945	137,318	.....	4,259	279,292	.....	75,387	7,963	741	891	133,763	56,444	4,103	44
99,706	15,446	77,899	.....	6,361	204,336	3,162	126,307	9,640	17,058	9,681	34,608	.....	3,880	45
118,508	14,620	88,353	.....	15,535	187,413	2,645	73,935	12,265	32,060	.....	61,136	.....	5,372	46
107,388	9,938	95,672	.....	1,778	206,133	3,100	75,061	26,817	26,947	5,039	65,791	.....	3,378	47
116,637	18,529	97,727	.....	381	208,520	4,718	78,724	12,025	19,000	9,053	85,000	.....	.....	48
196,733	52,033	141,352	15	3,333	272,807	8,195	86,094	51,254	37,285	6,689	83,290	.....	.....	49
96,132	6,269	79,363	.....	10,500	105,283	.....	44,803	.....	19,000	.....	39,047	.....	2,433	50
172,349	36,753	135,596	.....	.....	252,354	10,673	97,430	33,333	23,523	1,488	85,882	25	.....	51
108,354	13,619	90,135	.....	2,600	234,770	16,300	81,201	14,492	36,123	15,065	66,772	.....	4,817	52
110,520	6,858	103,662	.....	.....	159,099	.....	49,999	18,050	25,345	.....	65,705	.....	.....	53
93,393	8,949	82,294	.....	2,150	102,599	3,798	22,970	689	1,305	860	71,805	.....	1,172	54
115,775	4,340	84,046	27,389	.....	141,453	.....	44,819	6,952	.....	3,521	85,697	.....	464	55
123,208	23,722	87,703	.....	11,783	150,327	10,744	29,266	4,866	22,836	13,338	62,363	.....	6,914	56

[1] Includes undistributed highway expenses.

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TABLE 12.—GOVERNMENTAL COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY.	VI.—CHARITIES, HOSPITALS, AND CORRECTIONS.										
				Charities.				Hospitals.		Corrections.		
		Total.	General supervision.	Outdoor poor relief.	Poor in institutions.	Care of children.	Other charities.	General hospitals.	Insane in hospitals.	Institutions for adults.	Institutions for minors.	Probation boards and officers.
	Grand total	$33,231,282	$706,440	$2,508,298	$4,923,993	$4,957,074	$2,109,538	$9,192,341	$2,213,519	$4,997,335	$1,355,825	$266,919
	Group I	21,593,322	437,744	917,362	2,884,791	4,167,482	1,974,804	5,562,782	1,285,628	3,260,244	893,009	209,476
	Group II	5,247,457	84,815	315,723	851,629	486,052	63,174	1,369,173	783,317	954,650	299,820	39,104
	Group III	3,538,910	90,209	543,646	657,416	96,198	32,150	1,344,103	110,349	515,289	136,855	12,095
	Group IV	1,519,879	52,292	412,372	330,002	173,066	19,902	376,969	13,451	123,285	13,946	4,594
	Group V	1,331,714	41,380	319,195	200,155	34,276	19,508	539,314	20,774	143,867	12,195	1,050
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1912.											
1	New York, N. Y	$10,856,524	$280,905	$147,393	$721,034	$3,009,834	$1,889,244	$3,310,211	.....	$1,436,571	$61,332	.....
2	Chicago, Ill	2,700,547	.....	374,159	614,190	128,319	38,987	699,096	$43,633	431,244	298,359	$72,560
3	Philadelphia, Pa	3,014,272	.....	56,273	375,350	844,426	6,100	353,236	800,047	473,137	85,471	20,172
4	St. Louis, Mo	771,186	12,264	691	73,791	3,834	4,016	277,964	191,114	110,522	81,609	15,381
5	Boston, Mass	1,664,457	94,604	147,706	225,118	105,094	188	660,441	.....	269,638	95,391	66,277
6	Cleveland, Ohio	502,253	.....	47,082	65,228	13,595	29,134	166,939	38,125	72,112	54,378	15,660
7	Baltimore, Md	674,426	11,197	16,772	211,510	20,063	2,023	66,207	145,324	74,646	120,684	6,000
8	Pittsburgh, Pa	846,066	28,062	31,130	435,248	42,317	.....	2,450	38,579	178,630	77,476	11,874
9	Detroit, Mich	563,591	10,712	96,156	163,322	.....	5,112	26,178	28,506	213,744	18,309	1,552
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1912.											
10	Buffalo, N. Y	$655,225	$28,117	$55,071	$280,932	$69,726	$27,288	$24,646	.....	$144,186	$25,259	.....
11	San Francisco, Cal	854,029	.....	9,969	212,809	216,263	.....	286,334	$2,684	111,337	14,583	.....
12	Milwaukee, Wis	533,602	8,829	42,500	70,203	39,075	9,271	97,654	141,898	107,554	5,020	$11,598
13	Cincinnati, Ohio	569,352	7,490	77,085	102,300	3,554	4,348	212,948	15,284	69,220	66,499	10,674
14	Los Angeles, Cal	378,368	4,676	42,637	54,649	3,210	4,322	160,531	1,588	60,283	46,472	.....
15	Newark, N. J	746,742	.....	51,362	37,452	7,507	5,460	205,639	289,129	91,904	52,290	5,999
16	New Orleans, La	188,045	1,080	5,220	34,801	23,916	1,050	11,570	20,562	71,560	18,286	.....
17	Washington, D. C	1,133,899	34,623	18,695	45,789	122,471	3,940	262,707	312,172	257,510	61,093	4,899
18	Minneapolis, Minn	188,195	.....	13,184	12,694	330	7,495	107,144	.....	31,046	10,318	5,984
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1912.											
19	Jersey City, N. J	$131,574	$4,527	$11,333	.....	.....	.....	$115,297	.....	.....	$417	.....
20	Seattle, Wash	85,184	.....	.....	.....	.....	.....	25,320	.....	$37,567	22,297	.....
21	Kansas City, Mo	305,046	.....	13,423	.....	.....	$10,253	166,530	.....	114,840	.....	.....
22	Indianapolis, Ind	121,712	.....	13,257	.....	.....	.....	107,432	.....	.....	.....	$1,023
23	Providence, R. I	136,389	7,404	12,063	$57,148	.....	.....	59,774	.....	.....	.....	.....
24	Portland, Oreg	22,516	.....	.....	.....	.....	.....	2,332	.....	18,582	1,602	.....
25	Rochester, N. Y	222,165	14,057	54,361	44,016	$14,688	.....	57,723	$19,310	18,010	.....	.....
26	Denver, Colo	160,916	.....	87,424	76	.....	2,805	213	6,261	54,060	10,077	.....
27	Louisville, Ky	256,433	9,891	.....	28,736	16,469	3,812	80,452	.....	37,961	79,105	.....
28	St. Paul, Minn	110,595	2,347	11,377	7,178	.....	.....	50,104	.....	39,589	.....	.....
29	Columbus, Ohio	51,235	.....	15,252	.....	2,626	.....	.....	.....	31,991	.....	1,366
30	Toledo, Ohio	42,856	.....	325	.....	.....	.....	12,000	.....	29,782	749	.....
31	Oakland, Cal	6,580	.....	5,820	.....	.....	760	.....	.....	.....	.....	.....
32	Atlanta, Ga	152,935	.....	10,475	6,600	1,200	2,100	96,960	.....	35,600	.....	.....
33	Worcester, Mass	222,333	.....	20,275	49,416	.....	.....	149,653	.....	.....	2,989	.....
34	Birmingham, Ala	34,359	.....	3,238	1,425	3,025	990	1,500	.....	23,581	600	.....
35	Syracuse, N. Y	173,408	5,692	37,384	46,961	37,460	10,394	28,606	5,211	.....	.....	1,700
36	New Haven, Conn	117,111	5,135	13,764	54,869	5,000	.....	4,289	31,896	.....	.....	2,158
37	Memphis, Tenn	76,494	.....	.....	1,250	.....	.....	75,244	.....	.....	.....	.....
38	Scranton, Pa	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
39	Richmond, Va	85,647	.....	18,765	50,868	2,750	.....	7,200	1,413	4,651	.....	.....
40	Paterson, N. J	55,189	.....	9,023	24,076	590	.....	21,500	.....	.....	.....	.....
41	Omaha, Nebr	15,143	.....	195	.....	.....	.....	9,400	.....	5,548	.....	.....
42	Fall River, Mass	121,095	4,449	44,811	37,632	.....	.....	34,033	.....	.....	170	.....
43	Spokane, Wash	34,158	200	606	602	3,075	875	4,285	.....	11,653	12,862	.....
44	Dayton, Ohio	62,062	.....	4,748	.....	.....	.....	44,000	.....	13,314	.....	.....
45	Grand Rapids, Mich	27,434	2,981	17,577	672	.....	.....	3,770	.....	2,434	.....	.....
46	Nashville, Tenn	49,575	.....	.....	.....	.....	.....	41,301	.....	8,274	.....	.....
47	Bridgeport, Conn	118,884	4,752	28,579	40,753	83	.....	23,121	21,596	.....	.....	.....
48	Lowell, Mass	92,165	6,546	20,097	54,977	2,492	.....	4,180	.....	.....	3,873	.....
49	Cambridge, Mass	61,977	4,390	21,604	27,396	2,255	.....	4,753	.....	.....	1,579	.....
50	San Antonio, Tex	27,555	.....	.....	.....	.....	.....	21,230	.....	6,325	.....	.....
51	New Bedford, Mass	73,036	7,297	25,971	34,478	1,554	.....	3,201	.....	.....	535	.....
52	Hartford, Conn	127,760	6,368	11,720	75,740	1,130	161	5,019	24,662	.....	.....	2,960
53	Dallas, Tex	65,361	.....	3,163	.....	.....	.....	53,021	.....	8,364	.....	813
54	Trenton, N. J	30,939	.....	17,016	12,547	1,376	.....	.....	.....	.....	.....	.....
55	Albany, N. Y	46,151	4,173	10,000	.....	425	.....	30,653	.....	.....	.....	900
56	Salt Lake City, Utah	14,938	.....	.....	.....	.....	.....	.....	.....	13,163	.....	1,775

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PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1912—Continued.

assigned to each, see page 20. For a text discussion of this table, see page 86.]

VII.—EDUCATION.			VIII.—RECREATION.				IX.—MISCELLANEOUS.	X.—GENERAL.				City number.
Total.	Schools.	Libraries.	Total.	Educational recreation.	General recreation, parks, and trees.	Quasi productive park enterprises.		Total.	Pensions and gratuities.	Judgments and losses.	Undistributed expenses.	
$153,612,942	$147,063,514	$6,549,428	$18,774,869	$1,732,788	$16,726,599	$315,482	$1,826,714	$14,576,208	$8,521,412	$1,465,394	$4,589,402	
73,104,381	70,040,851	3,063,530	10,912,413	1,354,660	9,390,612	167,141	1,004,754	10,865,534	6,530,978	800,787	3,533,769	
19,101,747	18,203,956	897,791	2,523,333	219,227	2,214,569	89,537	167,076	1,312,677	918,366	61,827	332,484	
28,940,968	27,646,913	1,294,055	3,164,505	120,743	2,989,364	54,398	267,205	1,262,027	711,749	258,454	291,824	
18,174,462	17,456,482	717,980	1,319,190	29,729	1,289,461	.....	212,700	571,348	260,231	112,476	198,641	
14,291,384	13,715,312	576,072	855,428	8,429	842,593	4,406	174,979	564,622	100,088	231,850	232,684	
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1912.												
$35,903,197	$34,725,251	$1,177,946	$4,099,728	$667,629	$3,432,099	.....	$11,301	$6,877,287	$4,378 095	$170,431	$2,328,761	1
10,719,484	10,403,602	315,882	2,828,816	197,209	2,479,636	$151,971	86,408	1,596,593	939,846	447,124	209,623	2
6,444,380	6,234,612	209,768	934,568	288,202	646,366	.....	490,193	703,616	226,198	58,583	418,835	3
3,488,917	3,327,316	161,601	391,555	33,805	357,750	.....	49,800	165,664	40,856	6,711	118,097	4
5,296,073	4,900,268	395,805	1,338,939	.....	1,338,939	.....	238,626	544,826	462,763	46,071	35,992	5
3,199,689	2,915,646	284,043	217,784	19,745	198,039	.....	97,014	257,126	189,792	14,880	52,454	6
2,026,800	1,939,800	87,000	352,636	22,193	330,443	.....	1,474	135,280	83,083	21,353	30,844	7
3,826,157	3,494,377	331,780	446,947	86,171	360,776	.....	7,887	278,103	109,249	29,927	138,927	8
2,199,684	2,099,979	99,705	301,440	39,706	246,564	15,170	22,051	307,039	101,096	5,707	200,236	9
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1912.												
$2,282,448	$2,156,458	$125,990	$332,073	$72,017	$260,056	.....	$30,125	$210,855	$166,927	$30,093	$13,835	10
1,926,932	1,855,879	71,053	402,741	26,224	333,729	$42,788	7,927	211,483	175,907	.....	35,576	11
1,965,414	1,877,435	87,979	286,642	26,066	260,576	.....	29,985	126,588	69,610	18,951	38,027	12
2,235,271	2,094,017	141,254	189,872	.....	189,872	.....	79,177	211,147	161,583	12,142	37,422	13
2,651,481	2,530,672	120,809	284,190	75,362	208,828	.....	3,184	80,257	19,543	202	60,512	14
2,585,306	2,455,820	129,486	292,258	10,000	282,258	.....	4,837	141,098	87,687	.....	53,411	15
1,153,155	1,116,625	36,530	88,591	8,249	80 342	.....	1,458	42,788	32,512	100	10,176	16
2,335,520	2,263,203	72,317	328,983	.....	328,983	.....	8,507	180,924	115,589	267	65,068	17
1,966,220	1,853,847	112,373	317,983	1,309	269,925	46,749	1,876	107,537	89,008	72	18,457	18
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1912.												
$1,505,982	$1,451,539	$54,443	$94,309	.....	$94,309	.....	$642	$96,848	$96,848	.....	.....	19
1,632,113	1,494,785	137,328	192,900	$7,706	185,194	.....	.....	129,851	19,134	$92,758	$17,959	20
1,301,078	1,238,421	62,657	237,501	11,532	199,808	$26,161	237	53,894	3,773	37,257	12,864	21
1,208,087	1,144,208	63,879	119,913	.....	119,913	.....	792	67,577	62,065	4,185	1,327	22
1,112,111	1,081,611	30,500	112,082	8,610	98,160	5,312	3,129	66,668	52,975	9,185	4,508	23
1,224,241	1.167.101	57,140	69,697	4,956	64,741	.....	2,774	33,029	2,538	3,255	27,236	24
1,067,556	1,058,754	8,802	265,841	.....	265,841	.....	23,120	98,601	71,275	12,729	14,597	25
1,403,186	1,361,571	41,615	342,127	25,610	316,517	.....	36,946	71,065	22,703	.....	48,362	26
867,991	795,261	72,730	102,488	.....	102,488	.....	1,103	56,566	29,460	10,494	16,612	27
987,513	931,643	55,870	116,365	386	101,873	14,106	956	48,930	28,334	6,466	14,130	28
975,346	939,544	35,802	42,454	.....	42,454	.....	510	38,848	29,447	8,565	836	29
805,954	787,420	18,534	72,609	.....	72,609	.....	1,541	44,617	36,051	8,566	.....	30
959,729	887,893	71,836	113,497	8,750	104,747	.....	46	20,467	12,835	.....	7,632	31
501,504	479,953	21,551	60,123	7,230	52,893	.....	2,500	5,129	369	.....	4,760	32
970,783	914,283	56,500	91,014	.....	88,540	2,474	37,388	11,782	5,891	2,375	3,516	33
428,907	421,230	7,677	10,735	.....	10,735	.....	.....	11,613	.....	10,208	1,405	34
704,560	662,175	42,385	67,036	7,500	59,536	.....	15,615	51,804	33,867	11,652	6,285	35
749,706	714,313	35,393	73,253	291	72,962	.....	383	36,099	25,426	2,695	8,578	36
494,156	475,922	18,234	134,944	18,442	116,502	.....	.....	8,749	.....	1,536	7,213	37
643,090	621,733	21,357	15,177	.....	15,177	.....	1,100	7,262	4,427	.....	2,835	38
386,181	385,181	1,000	55,065	.....	55,065	.....	180	18,804	3,320	1,384	14,100	39
561,111	537,091	24,020	19,151	.....	19,151	.....	88	31,081	27,573	.....	3,508	40
679,764	653,922	25,842	56,527	.....	56,527	.....	.....	30,359	26,980	.....	3,379	41
546,318	515,325	30,993	24,051	.....	24,051	.....	19,915	7,287	1,793	3,650	1,844	42
723,452	694,319	29,133	44,291	7,039	37,252	.....	.....	34,876	9,368	2,917	22,591	43
527,493	506,452	21,041	22,591	775	21,816	.....	701	18,305	18,195	110	.....	44
667,777	631,493	36,284	43,886	7,976	35,910	.....	.....	8,133	2,984	.....	5,149	45
403,393	387,357	16,036	60,975	2,100	58,875	.....	.....	7,831	.....	2,406	5,425	46
379,436	355,183	24,253	32,903	.....	32,903	.....	.....	7,718	4,524	1,651	1,543	47
455,294	437,987	17,307	25,160	.....	25,160	.....	39,284	17,096	9,317	.....	7,779	48
572,207	541,851	30,356	88,889	.....	88,889	.....	26,733	20,601	14,178	3,694	2,729	49
341,042	327,137	13,905	16,396	.....	16,396	.....	.....	7,615	.....	2,467	5,148	50
514,484	475,445	39,039	60,522	.....	60,522	.....	47,011	2,110	.....	2,072	38	51
626,591	610,591	16,000	73,674	.....	67,329	6,345	444	20,325	13,831	700	5,794	52
367,118	359,102	8,016	38,937	.....	38,937	.....	.....	3,365	.....	577	2,788	53
479,668	463,671	15,997	29,362	.....	29,362	.....	67	10,809	10,809	.....	.....	54
440,562	426,362	14 200	93,957	1,500	92,457	.....	4,000	43,293	29,889	13,140	264	55
725,484	709,084	16,400	44,103	340	43,763	.....	.....	12,420	1,870	1,760	9,090	56

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TABLE 12.—GOVERNMENTAL COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY.	Total.	I.—GENERAL GOVERNMENT.									
			Total.	Legislative branch.			Executive branch.					
				Council and board of aldermen.	Clerk of council.	Legislative investigations.	Chief executive.		Financial.			
							Mayor.	Executive boards and commissions.	Auditor or comptroller.	Special accounting and auditing.	Treasurer or chamberlain.	Assessment and levy of revenue.
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1912.											
57	Reading, Pa.	$320,776	$46,171	.....	$3,693	.....	$3,901	.....	$2,100	.....	$5,149	$8,199
58	Camden, N. J.	1,103,491	82,042	$12,663	4,971	.....	5,147	.....	5,567	.....	4,248	14,547
59	Springfield, Mass.	1,947,218	85,876	3,692	1,400	.....	5,435	.....	4,830	.....	9,255	14,990
60	Tacoma, Wash.	1,332,046	114,920	.....	.....	.....	.....	$20,107	14,440	$4,138	13,858	.....
61	Lynn, Mass.	1,283,038	105,199	.....	.....	.....	.....	17,467	4,881	828	6,060	14,055
62	Des Moines, Iowa.	1,312,217	87,955	.....	.....	.....	.....	20,726	7,871	213	5,309	1,200
63	Lawrence, Mass.	1,208,181	71,887	11,113	2,137	.....	3,881	.....	3,269	.....	8,204	5,809
64	Wilmington, Del.	787,944	90,484	4,661	1,943	.....	3,160	.....	3,280	.....	2,787	2,877
65	Kansas City, Kans.	868,197	76,907	.....	.....	.....	.....	24,940	5,880	.....	3,193	1,572
66	Yonkers, N. Y.	1,669,373	168,761	12,716	8,641	.....	5,858	.....	12,922	.....	18,419	14,324
67	Youngstown, Ohio.	933,929	82,465	15,785	3,044	.....	5,676	.....	5,909	.....	3,772	2,394
68	Houston, Tex.	1,031,415	109,521	.....	.....	.....	.....	18,332	5,667	.....	1,626	23,913
69	Fort Worth, Tex.	752,148	61,963	.....	.....	.....	.....	28,797	6,055	.....	300	8,028
70	Duluth, Minn.	1,173,800	142,551	11,923	.....	.....	2,512	.....	7,558	450	7,348	20,366
71	Norfolk, Va.	1,021,434	117,231	1,492	8,662	.....	2,778	.....	8,135	400	5,733	4,327
72	Oklahoma City, Okla.	865,545	68,884	.....	.....	$1,177	6,146	15,102	8,764	5,539	4,119	4,000
73	Schenectady, N. Y.	896,929	105,050	11,426	1,218	.....	5,714	.....	8,284	.....	7,801	9,198
74	Somerville, Mass.	1,278,217	75,982	5,578	4,188	.....	4,234	.....	939	350	5,317	11,006
75	St. Joseph, Mo.	846,293	71,627	1,500	3,302	.....	4,496	.....	8,802	285	5,352	5,287
76	Utica, N. Y.	1,021,996	96,890	9,706	1,850	.....	4,867	.....	7,563	.....	9,025	11,913
77	Elizabeth, N. J.	763,466	78,190	7,432	5,795	.....	2,731	.....	13,439	.....	3,046	14,603
78	Waterbury, Conn.	943,521	98,743	2,639	6,517	.....	3,568	.....	6,220	200	850	12,941
79	Troy, N. Y.	1,201,067	121,618	13,618	321	.....	5,720	.....	10,538	463	7,621	8,796
80	Akron, Ohio.	813,868	68,204	1,851	2,833	.....	4,173	.....	6,083	.....	1,697	37
81	Manchester, N. H.	795,773	79,255	2,627	300	.....	4,416	.....	3,665	.....	3,367	12,457
82	Hoboken, N. J.	1,047,899	97,184	11,488	8,065	70	2,121	.....	3,614	2,412	5,051	14,757
83	Wilkes-Barre, Pa.	650,201	54,076	40	6,160	.....	3,034	.....	3,046	.....	3,588	7,588
84	Erie, Pa.	614,306	48,571	2,093	3,528	123	4,058	.....	3,428	.....	3,421	6,022
85	Evansville, Ind.	665,910	43,786	2,000	3,835	.....	4,000	.....	7,182	.....	4,512	1,400
86	Peoria, Ill.	970,601	83,440	4,199	3,659	.....	4,272	.....	3,487	390	2,951	6,891
87	Fort Wayne, Ind.	636,579	32,927	2,983	2,000	.....	3,000	.....	3,445	.....	2,000	500
88	Harrisburg, Pa.	686,107	60,798	2,044	4,110	.....	4,449	.....	3,390	.....	4,655	4,298
89	Savannah, Ga.	816,059	75,667	5,306	5,906	.....	6,011	.....	.....	1,515	.....	5,304
90	East St. Louis, Ill.	793,897	89,419	4,206	3,020	.....	4,604	.....	3,613	3,995	3,236	6,499
91	Jacksonville, Fla.	883,045	79,781	10,601	8,720	.....	4,344	.....	3,500	540	.....	20,738
92	South Bend, Ind.	544,207	38,786	2,000	1,195	.....	3,000	.....	5,017	.....	2,512	553
93	Terre Haute, Ind.	674,074	42,986	3,078	1,656	.....	3,200	.....	3,757	.....	7,579	500
94	Passaic, N. J.	612,292	65,116	1,596	.....	525	.....	10,541	3,839	460	1,205	5,790
95	Johnstown, Pa.	435,908	24,647	328	1,822	.....	2,551	.....	2,174	.....	3,187	2,332
96	Bayonne, N. J.	748,002	64,545	10,196	4,264	.....	3,294	.....	3,057	1,485	3,514	4,280
97	Brockton, Mass.	878,185	62,808	73	653	58	2,524	.....	2,091	.....	5,175	9,835
98	Portland, Me.	1,040,239	63,003	755	.....	.....	3,136	.....	2,607	200	10,745	7,909
99	Holyoke, Mass.	876,568	69,665	1,487	600	.....	3,524	.....	4,062	390	4,613	9,253
100	Charleston, S. C.	655,498	61,594	2,194	2,336	.....	4,676	.....	.....	.....	8,647	6,684
101	Wichita, Kans.	569,315	46,800	.....	.....	.....	.....	10,928	2,496	.....	2,621	2,525
102	Allentown, Pa.	369,112	28,215	.....	716	.....	1,994	.....	2,017	.....	3,326	1,964
103	Springfield, Ill.	675,644	91,154	.....	.....	.....	5,070	16,333	4,756	1,000	2,714	8,850
104	Covington, Ky.	539,944	61,701	4,469	5,622	.....	4,046	.....	3,000	925	3,382	2,970
105	Altoona, Pa.	439,156	39,815	50	1,620	.....	2,500	.....	1,564	.....	1,823	1,179
106	Pawtucket, R. I.	750,163	73,879	9,957	250	.....	2,013	.....	4,707	600	6,447	7,998
107	Canton, Ohio.	491,408	47,797	1,981	1,296	.....	3,884	.....	3,576	.....	2,922	1,273
108	Mobile, Ala.	457,472	44,901	.....	.....	.....	.....	15,122	1,530	1,348	1,857	500
109	Sacramento, Cal.	1,010,521	137,065	2,264	8,913	.....	3,651	5,269	7,348	2,841	1,692	5,949
110	Saginaw, Mich.	635,918	56,771	11,699	2,379	.....	1,000	.....	3,760	66	6,499	5,627
111	Sioux City, Iowa.	540,208	43,709	.....	.....	.....	.....	15,367	2,302	221	2,123	.....
112	Binghamton, N. Y.	541,150	50,012	5,577	630	.....	2,570	.....	2,604	75	3,349	4,052
113	Atlantic City, N. J.	1,143,448	101,712	.....	6,339	.....	5,634	10,413	7,058	3,198	2,462	7,783
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912.											
114	Rockford, Ill.	$536,192	$43,346	$2,731	$300	.....	$2,317	.....	$4,875	$400	.....	$1,663
115	Little Rock, Ark.	458,830	37,495	4,800	1,104	.....	4,754	.....	1,854	229	$420	1,276
116	Augusta, Ga.	671,696	51,565	2,624	.....	.....	3,791	.....	5,328	900	.....	15,654
117	Springfield, Ohio.	532,972	52,181	4,570	2,153	.....	3,485	.....	3,697	962	2,059	.....
118	Lancaster, Pa.	369,183	21,881	804	1,700	.....	3,624	.....	2,955	.....	2,598	1,311
119	Pueblo, Colo.	524,661	48,684	.....	.....	.....	.....	$11,995	3,120	.....	1,447	.....
120	New Britain, Conn.	458,220	49,226	956	2,459	.....	1,269	.....	947	.....	710	7,099
121	Chattanooga, Tenn.	533,804	51,951	.....	.....	.....	.....	16,314	3,822	611	3,007	600
122	York, Pa.	310,594	20,765	50	1,150	.....	2,047	.....	1,342	1,271	141	1,523
123	Malden, Mass.	687,928	39,008	1,589	1,200	.....	1,592	.....	2,300	.....	2,917	6,691
124	Berkeley, Cal.	619,941	49,614	.....	.....	.....	.....	15,238	3,183	250	5,405	6,107
125	Bay City, Mich.	438,207	39,362	3,395	2,642	.....	1,001	.....	3,288	1,060	6,328	3,833
126	Haverhill, Mass.	636,185	52,561	.....	.....	.....	.....	11,399	3,242	469	6,246	9,159
127	Topeka, Kans.	526,525	34,282	.....	.....	.....	.....	13,533	1,406	.....	1,717	.....
128	Salem, Mass.	594,459	36,882	115	825	.....	2,159	.....	1,952	.....	2,209	6,568

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PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1912—Continued.

assigned to each, see page 20. For a text discussion of this table, see page 86.]

I.—GENERAL GOVERNMENT—continued.														
Executive branch—Continued.					Judicial branch.						Elections.	General government buildings.		City number.
Financial—Contd.		Legal.		Other general executive.	General municipal courts.	Justice courts.	Special courts.	Superior courts.	Coroner.	Marshal and sheriff.		Care and maintenance.	Rent of leased buildings.	
Collection of revenue.	Other financial.	Solicitor.	Other legal.											
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1912.														
$11,977	$2,990		$3,634									$4,528		57
12,198	303	$5,958		$60	$8,181						$694	7,505		58
12,076	1,046	4,311		15,514							11,135	2,192		59
1,100	1,206	12,895		28,742	2,595						6,242	12,597		60
8,184	1,457	5,431		26,693							11,648	8,475		61
5,625	28	19,775		8,796	3,134						2,617	12,661		62
	1,025	1,440		20,430							11,078	3,501		63
17,793	470	4,751		24,888	3,610			$612			10,155	9,077	$420	64
2,438	935	9,584		7,429	1,205						9,923	9,808		65
1,200	1,456	13,162		27,394	16,609						18,508	17,552		66
	1,973	7,188		27,711	4,136						1,606	513	2,758	67
9,047	2,157	14,704	1,200	19,514	2,199						3,178	7,984		68
4,040	233	5,965		30	1,671						590	6,254		69
	848	7,541		44,082	17,241						15,932	4,650	2,100	70
14,333	50	4,228	1,726	35,029	1,297	$266	$4,481	13,461	$1,062	$162	2,593	7,016		71
450	1,925	4,154	2,400	8,734	2,622							3,752		72
2,520	217	5,426		27,077	4,732			3,621			9,532	6,784	1,500	73
7,755	522	2,379		17,613							8,468	7,633		74
3,670	392	9,793		16,354	1,500						1,845	9,049		75
905	651	5,716		18,730	7,970						9,354	8,640		76
1,165	398	4,556		2,887	8,746						5,466	7,926		77
9,011	200	9,769	3,650	9,798	6,803		1,117			1,500	12,971	9,534	1,455	78
4,740	437	9,878		20,717	6,792		3,574				16,246	12,157		79
	2,848	7,957		17,127	4,899	5,049					12,280	930	740	80
5,995	380	3,844		20,068	4,488						11,719	5,929		81
8,767	2,665	5,219		5,180	11,419						6,166	10,190		82
16,518	1,046	1,879										11,177		83
13,484	670	4,642		2,875	81							3,522	624	84
297	4,547	2,410		8,300	1,800							3,503		85
23,514		2,666	2,878	5,590	4,791						5,251	12,851	50	86
		2,747		9,242	2,029							4,981		87
14,713	8,508	5,406		4,222							44	1,919	3,040	88
15,543		4,724		14,523	4,293						1,006	11,536		89
19,033		5,722		7,994	2,767						13,599	11,131		90
13,380	214	6,225		2,100	1,500							7,419	500	91
	120	2,491		14,166	4,003							3,729		92
	200	3,500		10,740	4,494							4,232		93
4,006	1,213	5,853		10,402	8,594						4,273	6,819		94
2,913	2,429	1,632		2,979								2,300		95
6,092	2,466	3,869		4,648	9,004						2,676	5,700		96
6,152	150	1,752		16,123							6,575	11,647		97
	1,175	1,251		6,694							9,414	17,088	2,029	98
6,111	297	1,670		18,893							6,504	12,261		99
2,819	2	3,091		26,709	1,730							2,706		100
3,755	456	7,092		4,655	1,255						4,703	6,314		101
10,115	2,061	1,659		1,534								2,829		102
14,959	666	4,801		11,744	2,595						12,485	5,181		103
702		4,380	1,080	7,227	7,823				619		747	14,709		104
14,076	4,236	2,541		4,567	402							5,257		105
2,067	2,578	3,750		14,774			1,951		84		8,939	2,079	5,777	106
	1,395	4,330		17,128	2,197						5,548	2,267		107
10,519		3,641		4,507	1,800						747	3,330		108
14,790		4,448	2,367	24,965	5,489						39,004	8,075		109
2,020	72	3,065		10,043	2,400	1,300					828	6,013		110
	136	2,958		3,622	1,496							15,484		111
2,304		3,655		5,226	4,076		170				9,117	6,607		112
6,045	3,292	8,459		5,715	8,596						10,136	16,582		113
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912.														
$15,281		$3,791		$4,454	$1,850						$2,513	$3,171		114
12,144	$1,638	2,178		268	2,257						242	4,331		115
4,374	297	3,628		9,039	1,202						2,893	1,835		116
197	1,067	4,206		8,255	2,971						10,636	7,923		117
1,496	5,059	1,129										1,205		118
6,418	3,858	4,018		7,166	900						5,336	4,426		119
5,432	362	2,114	$1,636	3,250	4,825		$221			$10	3,442	14,484	$10	120
1,200	2,122	4,693		8,321	8,722			$1,240			911	5,588		121
6,478	480	1,322		2,193								1,718	1,050	122
4,997	705	1,421		6,769							6,522	2,305		123
		2,883		1,116	4,640						6,869	3,923		124
60		2,170		5,489	1,519						3,230	5,347		125
	374	7,223		4,792							6,055	3,602		126
1,134		4,069		6,190	1,118						3,300	1,815		127
3,119	647	5,216		7,043							3,518	3,511		128

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TABLE 12.—GOVERNMENTAL COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY.	II.—PROTECTION TO PERSON AND PROPERTY.									III.—CONSERVATION OF HEALTH.			
		Total.	General supervision.	Police department.	Fire department.		Militia and armories.	Register of deeds and mortgages.	Inspection service.[1]	Other protection to person and property.	Total.	General conduct of health department.	Prevention and treatment of communicable diseases.	Conservation of child life.
					General conduct of department.	Water.								
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1912.														
57	Reading, Pa.	$141,018	.....	$66,719	$69,799	.....	.....	.....	$3,600	$900	$9,576	$8,312	.....	$1,264
58	Camden, N. J.	312,125	.....	158,208	139,063	.....	.....	.....	6,625	8,229	13,068	7,383	$1,603	4,082
59	Springfield, Mass.	440,433	.....	166,787	221,403	$35,750	$610	.....	15,858	25	40,941	9,800	27,728	3,413
60	Tacoma, Wash.	333,436	$1,245	100,074	156,584	57,589	.....	.....	7,877	10,067	22,414	10,446	8,573	3,395
61	Lynn, Mass.	268,993	.....	112,661	137,261	.....	497	.....	17,303	1,271	39,597	8,874	28,523	2,200
62	Des Moines, Iowa.	254,154	.....	90,952	131,022	28,458	.....	.....	3,463	259	11,345	8,594	514	2,237
63	Lawrence, Mass.	245,871	.....	132,517	106,626	.....	1,276	.....	4,832	620	121,539	92,290	27,099	2,150
64	Wilmington, Del.	175,241	1,500	99,040	65,779	.....	.....	.....	4,907	4,015	8,219	5,404	2,815	.....
65	Kansas City, Kans.	217,874	.....	82,151	86,628	43,567	.....	.....	4,583	945	8,392	7,174	1,218	.....
66	Yonkers, N. Y.	383,741	.....	214,452	151,852	.....	.....	.....	12,896	4,541	40,711	17,037	21,354	2,320
67	Youngstown, Ohio.	224,973	.....	117,891	98,141	.....	.....	.....	7,911	1,030	7,549	5,682	317	1,550
68	Houston, Tex.	264,331	.....	124,780	124,013	.....	.....	.....	6,267	9,271	26,120	23,420	1,200	1,500
69	Fort Worth, Tex.	202,948	.....	85,805	110,658	.....	500	.....	4,022	1,963	11,687	655	11,032	.....
70	Duluth, Minn.	300,454	.....	108,035	138,286	42,073	2,117	.....	6,483	3,460	34,449	10,658	18,027	5,764
71	Norfolk, Va.	297,160	.....	156,306	115,522	3,395	2,000	.....	7,482	12,455	33,353	16,862	11,589	4,902
72	Oklahoma City, Okla.	224,308	.....	93,900	122,075	.....	.....	.....	8,030	303	12,259	5,665	5,574	1,050
73	Schenectady, N. Y.	205,329	.....	92,681	102,077	.....	.....	.....	5,429	5,142	18,418	10,843	3,431	4,144
74	Somerville, Mass.	213,520	.....	103,295	98,182	.....	500	.....	3,651	7,892	36,905	14,444	20,930	1,531
75	St. Joseph, Mo.	253,530	.....	112,543	100,215	32,116	.....	.....	5,837	2,819	5,070	3,546	1,054	470
76	Utica, N. Y.	255,730	4,505	74,306	126,172	41,882	.....	.....	7,665	1,200	8,513	6,692	1,821	.....
77	Elizabeth, N. J.	199,207	.....	106,674	80,959	6,440	.....	.....	3,791	1,343	17,773	4,308	10,448	3,017
78	Waterbury, Conn.	190,030	.....	85,885	97,076	.....	.....	$500	4,990	1,579	19,292	9,948	6,544	2,800
79	Troy, N. Y.	240,288	.....	124,405	109,343	.....	.....	.....	1,683	4,857	20,274	10,469	9,805	.....
80	Akron, Ohio.	181,320	.....	68,634	100,220	4,723	.....	.....	7,143	600	14,451	5,985	8,466	.....
81	Manchester, N. H.	221,309	.....	76,967	116,045	23,075	1,050	.....	3,819	353	19,509	4,606	11,669	3,234
82	Hoboken, N. J.	289,470	.....	153,046	129,379	.....	.....	.....	5,546	1,499	10,800	5,729	6	5,065
83	Wilkes-Barre, Pa.	128,538	.....	64,217	54,624	5,926	.....	.....	2,220	1,551	8,419	5,607	1,812	1,000
84	Erie, Pa.	177,212	.....	72,165	100,087	.....	.....	.....	4,880	80	15,812	14,121	.....	1,691
85	Evansville, Ind.	183,391	1,200	83,954	95,258	.....	.....	.....	2,979	.....	11,755	4,759	6,996	.....
86	Peoria, Ill.	256,206	1,690	84,981	96,967	49,500	.....	.....	14,446	8,622	12,804	6,385	6,419	.....
87	Fort Wayne, Ind.	159,127	2,200	59,672	92,491	.....	.....	.....	4,570	194	7,956	4,838	1,502	1,616
88	Harrisburg, Pa.	94,179	.....	50,686	34,784	.....	.....	.....	4,895	3,814	9,702	7,274	480	1,948
89	Savannah, Ga.	255,671	.....	130,962	115,552	.....	2,813	.....	5,640	704	30,693	24,281	6,412	.....
90	East St. Louis, Ill.	204,670	.....	84,166	91,241	19,459	.....	.....	8,098	1,706	10,762	7,368	3,367	27
91	Jacksonville, Fla.	260,428	.....	132,317	98,672	20,160	2,288	.....	5,900	1,091	29,309	19,679	9,630	.....
92	South Bend, Ind.	131,791	2,419	50,719	71,647	.....	.....	.....	3,049	3,057	7,616	4,021	3,470	125
93	Terre Haute, Ind.	208,198	1,200	78,132	81,100	42,586	.....	.....	4,200	980	3,134	1,400	1,734	.....
94	Passaic, N. J.	105,471	.....	43,492	39,826	17,230	300	.....	4,115	508	14,658	5,192	7,159	2,307
95	Johnstown, Pa.	119,820	.....	50,570	69,240	.....	.....	.....	.....	10	8,875	2,650	4,188	2,037
96	Bayonne, N. J.	158,850	.....	79,248	73,356	.....	160	.....	2,657	3,429	5,431	3,319	501	1,611
97	Brockton, Mass.	179,161	.....	75,844	98,343	.....	453	.....	3,739	782	20,372	8,822	10,303	1,247
98	Portland, Me.	270,330	.....	104,233	148,265	9,164	5,097	.....	2,971	600	16,033	7,469	7,764	800
99	Holyoke, Mass.	212,084	.....	79,888	121,181	5,520	289	.....	5,206	.....	32,522	10,137	21,275	1,110
100	Charleston, S. C.	230,806	.....	106,550	72,474	45,375	.....	.....	2,794	3,613	12,370	10,363	1,516	491
101	Wichita, Kans.	140,040	.....	53,611	61,023	22,633	.....	.....	2,396	377	4,933	3,821	1,112	.....
102	Allentown, Pa.	67,731	.....	27,469	38,931	.....	.....	.....	1,267	64	3,247	2,527	.....	720
103	Springfield, Ill.	177,461	.....	53,042	78,049	.....	.....	.....	7,046	39,324	5,409	2,884	1,525	1,000
104	Covington, Ky.	128,396	600	64,744	58,218	2,562	.....	.....	2,272	.....	6,625	3,378	2,347	900
105	Altoona, Pa.	105,304	.....	39,551	59,412	.....	.....	.....	4,162	2,179	2,749	832	1,799	118
106	Pawtucket, R. I.	165,230	.....	73,455	70,479	15,360	.....	.....	2,533	3,403	6,502	2,764	3,430	308
107	Canton, Ohio.	101,590	.....	37,475	58,945	.....	.....	.....	4,333	837	3,760	2,786	974	.....
108	Mobile, Ala.	153,346	.....	78,953	64,663	.....	212	.....	2,889	6,629	12,545	9,806	1,819	920
109	Sacramento, Cal.	176,374	.....	64,138	94,597	.....	.....	.....	7,037	10,602	17,122	14,049	.....	3,073
110	Saginaw, Mich.	109,604	.....	52,938	52,748	.....	.....	.....	2,140	1,778	9,919	3,088	5,651	1,180
111	Sioux City, Iowa.	99,434	.....	45,272	48,701	.....	.....	.....	4,075	1,386	2,747	2,727	20	.....
112	Binghamton, N. Y.	107,174	.....	50,461	53,327	.....	.....	.....	1,803	1,583	9,974	4,740	5,234	.....
113	Atlantic City, N. J.	377,356	.....	156,768	175,111	4,000	300	.....	17,713	23,464	21,704	13,887	4,646	3,171
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912.														
114	Rockford, Ill.	$117,580	$384	$37,627	$77,451	.....	.....	.....	$1,777	$341	$7,508	$2,918	$1,599	$2,991
115	Little Rock, Ark.	137,788	.....	55,257	43,194	$36,140	.....	.....	2,897	300	11,479	10,021	558	900
116	Augusta, Ga.	181,281	.....	92,698	77,569	.....	$3,169	.....	2,350	5,495	14,516	11,044	3,472	.....
117	Springfield, Ohio.	91,042	.....	29,850	58,518	.....	.....	.....	1,140	1,534	3,797	3,064	733	.....
118	Lancaster, Pa.	66,422	.....	34,160	31,062	.....	.....	.....	1,200	.....	3,962	2,959	.....	1,003
119	Pueblo, Colo.	139,756	.....	39,928	61,272	33,400	.....	.....	3,901	1,255	7,071	5,184	1,002	885
120	New Britain, Conn.	88,631	.....	37,121	44,757	.....	.....	$3,518	2,851	384	5,676	2,461	1,969	1,246
121	Chattanooga, Tenn.	160,615	.....	67,152	81,777	10,998	161	.....	240	287	5,641	3,156	2,485	.....
122	York, Pa.	51,947	.....	26,185	24,624	.....	.....	.....	.....	1,138	1,875	1,552	44	279
123	Malden, Mass.	113,897	.....	51,074	57,270	.....	629	.....	4,795	129	19,241	4,825	13,716	700
124	Berkeley, Cal.	100,090	.....	32,295	51,961	5,670	.....	.....	7,062	3,102	5,419	4,585	.....	834
125	Bay City, Mich.	82,528	.....	25,511	54,211	.....	.....	.....	2,125	681	5,932	1,556	4,376	.....
126	Haverhill, Mass.	108,978	.....	48,105	56,500	.....	5	.....	3,390	978	14,826	5,425	8,801	600
127	Topeka, Kans.	96,156	.....	30,095	62,732	.....	.....	.....	2,613	716	3,847	2,431	1,416	.....
128	Salem, Mass.	111,477	.....	56,808	46,160	.....	1,432	.....	3,080	3,997	45,624	19,421	25,553	650

[1] Includes inspection of factories, tenements, boilers, wires, lights, weights and measures, etc.

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PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1912—Continued.

assigned to each, see page 20. For a text discussion of this table, see page 86.]

IV.—SANITATION, OR PROMOTION OF CLEANLINESS.					V.—HIGHWAYS.									
Total.	Sewers and sewage disposal.	Refuse collection and disposal.	Public laundries, washhouses, and convenience stations.	Other sanitation.	Total.	General administration.	Care and maintenance of roadways.	Care and maintenance of other highway structures.	Prevention of street dust.	Other care of streets, roads, and alleys.[1]	Street lighting.	Waterways.	Repair and construction for compensation.	City number.
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1912.														
$88,621	$46,461	$36,169	.....	$5,991	$163,094	.....	$73,314	.....	.....	.....	$86,559	.....	$3,221	57
47,289	5,932	39,965	.....	1,392	107,273	.....	21,076	$1,085	.....	.....	85,098	.....	14	58
140,901	26,950	109,785	.....	4,166	330,702	$7,118	117,294	16,168	$49,025	$20,537	111,485	.....	9,075	59
74,722	24,501	46,199	$1,142	2,880	191,073	5,171	63,762	28,435	.....	8,551	80,657	$1,763	2,734	60
104,611	16,286	82,148	.....	6,177	179,362	4,771	36,099	57,950	21,246	5,117	53,530	.....	649	61
63,347	23,006	43,966	.....	1,375	171,143	10,297	44,649	28,624	61	981	85,101	.....	1,430	62
107,469	20,428	85,884	149	1,008	150,352	.....	38,025	24,574	27,102	2,358	58,293	.....	.....	63
84,126	12,934	67,592	.....	3,600	119,084	2,000	53,477	4,137	2,935	39	46,408	.....	10,088	64
42,497	8,369	28,560	.....	5,568	69,316	3,590	14,558	10,069	34	.....	41,065	.....	.....	65
164,568	6,680	141,910	10,154	5,824	200,900	.....	53,874	829	11,156	.....	102,644	.....	2,397	66
76,333	9,718	60,135	.....	6,480	75,168	.....	26,189	1,211	.....	.....	45,965	.....	1,803	67
108,488	28,730	72,736	.....	7,022	176,092	5,277	68,009	26,903	.....	19,863	44,721	5,100	6,219	68
42,867	8,723	31,114	.....	3,030	99,195	4,080	49,307	2,580	6,768	.....	36,460	.....	.....	69
33,727	13,471	20,197	.....	59	150,661	.....	84,256	12,161	14,213	188	39,843	.....	.....	70
149,364	37,110	107,798	.....	4,456	92,960	.....	27,792	19,669	.....	.....	42,289	3,210	.....	71
74,831	6,955	63,970	.....	3,906	52,198	1,710	12,709	4,710	.....	.....	32,010	.....	1,059	72
76,072	14,476	59,074	.....	2,522	75,427	.....	17,747	3,996	294	3,003	48,999	.....	1,388	73
138,239	36,194	101,886	.....	159	236,074	2,400	25,473	32,360	27,595	6,341	54,500	.....	87,405	74
31,681	2,613	23,942	1,345	3,781	82,925	3,528	22,294	4,030	5,630	14,965	31,079	.....	1,399	75
98,863	5,958	91,710	.....	1,195	112,673	1,621	15,945	19,604	.....	3,368	72,135	.....	.....	76
74,132	14,813	57,369	.....	1,950	68,320	.....	7,005	4,429	4,672	.....	52,187	.....	27	77
50,087	2,986	45,161	.....	1,940	104,395	3,400	24,975	7,102	12,485	5,485	50,948	.....	.....	78
171,210	20,195	140,243	7,888	2,884	134,628	.....	56,409	109	5,209	.....	70,761	5	2,135	79
74,024	21,060	50,881	.....	2,083	87,926	.....	33,338	4,201	220	.....	50,167	.....	.....	80
83,583	18,068	60,900	2,258	2,357	132,138	.....	34,807	8,688	14,427	8,548	64,918	.....	750	81
59,087	8,440	43,645	2,903	4,099	53,920	.....	25,898	.....	.....	.....	27,629	.....	393	82
53,936	23,109	29,204	.....	1,623	118,009	3,986	58,912	3,038	3,045	.....	49,028	.....	.....	83
28,643	9,052	16,100	.....	3,491	90,019	.....	27,524	3,870	.....	311	58,314	.....	.....	84
34,534	4,968	28,084	.....	1,482	72,856	.....	19,789	465	4,149	.....	47,972	225	256	85
45,318	8,910	33,746	.....	2,662	106,854	1,445	16,807	23,382	1,027	.....	64,193	.....	.....	86
53,827	5,772	44,091	1,472	2,492	66,117	.....	27,815	7,565	.....	.....	30,737	.....	.....	87
84,265	8,071	76,182	.....	12	89,230	4,253	29,845	2,991	.....	5,471	46,461	.....	209	88
129,636	18,405	94,219	.....	17,012	112,682	.....	56,641	13,047	2,800	.....	40,119	75	.....	89
107,532	59,112	42,280	.....	6,140	117,144	3,000	61,912	7,887	671	5,918	37,756	.....	.....	90
170,301	38,748	114,928	.....	16,625	98,353	.....	48,047	3,000	.....	.....	43,640	.....	3,666	91
31,335	1,955	27,580	.....	1,800	68,205	2,100	14,480	400	.....	572	49,943	.....	710	92
41,354	3,629	33,267	.....	4,458	64,169	2,100	12,692	.....	.....	2,924	43,500	.....	2,953	93
51,224	4,510	44,914	.....	1,800	44,741	.....	6,031	120	6,589	439	29,157	.....	2,405	94
26,937	2,148	23,709	.....	1,080	47,476	3,283	11,309	5,629	.....	440	26,815	.....	.....	95
61,688	4,781	54,494	.....	2,413	34,746	1,980	653	248	3,630	.....	28,235	.....	.....	96
71,361	35,044	34,553	1,764	.....	117,705	1,200	56,097	100	18,064	.....	42,244	.....	.....	97
70,115	25,785	43,840	.....	490	193,336	8,000	35,935	21,595	27,071	14,936	74,724	.....	11,025	98
61,066	7,917	51,331	.....	1,818	96,434	2,000	33,632	23,002	11,270	2,039	23,391	.....	1,100	99
63,874	15,217	44,639	.....	4,018	50,607	.....	9,519	1,388	.....	3,922	31,569	.....	4,209	100
47,945	11,954	31,586	.....	4,405	60,241	1,944	16,649	9,378	.....	.....	26,729	.....	5,541	101
34,615	1,009	32,890	.....	716	70,553	1,267	34,589	2,229	.....	.....	32,468	.....	.....	102
33,528	5,455	24,713	.....	3,360	40,645	.....	7,508	.....	4,442	.....	28,652	.....	43	103
61,826	4,098	53,754	.....	3,974	72,838	.....	18,897	6,358	245	.....	47,338	.....	.....	104
20,317	3,812	14,825	.....	1,680	48,583	938	19,315	3,656	.....	.....	24,674	.....	.....	105
47,658	19,594	27,241	.....	823	145,517	2,467	68,471	1,207	14,178	4,032	54,710	.....	452	106
39,808	18,272	19,716	.....	1,820	51,875	.....	10,895	768	.....	.....	40,212	.....	.....	107
35,853	2,082	31,476	.....	2,295	71,101	.....	38,599	1,513	.....	.....	29,616	1,373	.....	108
145,512	29,152	113,474	.....	2,886	108,986	4,503	38,438	1,156	12,130	.....	52,759	.....	.....	109
26,982	5,834	20,719	.....	429	141,621	.....	71,439	25,618	.....	5,034	38,390	479	661	110
38,770	11,322	27,448	.....	.....	59,526	12	.....	8,531	1,281	5,273	30,367	.....	14,062	111
22,128	7,054	12,192	596	2,286	81,604	1,200	18,334	9,073	.....	3,600	46,363	.....	3,034	112
135,396	900	118,264	14,020	2,212	113,359	6,569	25,713	100	9,602	.....	55,238	.....	16,137	113
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912.														
$29,061	$3,807	$23,891	.....	$1,363	$71,688	.....	$17,310	$8,033	$11,529	$1,100	$29,175	.....	$4,491	114
33,584	4,249	25,836	.....	3,499	30,771	$1,800	16,574	783	.....	.....	11,614	.....	.....	115
49,760	2,667	24,281	.....	22,812	134,146	1,800	99,750	2,584	1,838	.....	28,052	$122	.....	116
42,154	5,188	35,467	.....	1,499	55,719	.....	6,255	2,608	.....	.....	46,856	.....	.....	117
20,203	321	19,882	.....	.....	100,155	2,935	44,196	3,518	.....	.....	49,506	.....	.....	118
18,871	2,254	16,617	.....	.....	68,267	.....	19,777	5,268	9,696	1,466	31,713	.....	347	119
28,311	15,717	12,334	.....	260	50,330	3,589	6,591	1,959	11,014	2,239	24,938	.....	.....	120
48,677	2,939	44,738	.....	1,000	74,035	.....	42,219	1,701	.....	.....	30,115	.....	.....	121
30,260	693	28,847	.....	720	40,464	1,275	16,078	358	.....	.....	22,753	.....	.....	122
61,660	15,900	44,584	$1,069	107	104,450	6,731	34,067	6,175	12,858	4,464	33,289	.....	6,866	123
25,880	1,797	22,583	.....	1,500	75,600	4,547	28,594	582	18,316	.....	22,424	.....	1,137	124
31,032	9,750	21,282	.....	.....	60,524	2,000	20,706	4,574	3,041	1,824	27,147	.....	1,232	125
37,392	1,824	35,568	.....	.....	76,256	1,363	17,378	8,024	11,438	2,746	34,110	.....	1,197	126
49,164	1,794	43,711	.....	3,659	34,947	1,500	9,781	5,692	.....	396	17,055	.....	523	127
38,475	22,283	15,415	465	312	71,513	1,694	8,179	9,281	9,596	3,264	39,388	111	.....	128

[1] Includes undistributed highway expenses.

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TABLE 12.—GOVERNMENTAL COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY.	VI.—CHARITIES, HOSPITALS, AND CORRECTIONS.										
				Charities.				Hospitals.		Corrections.		
		Total.	General supervision.	Outdoor poor relief.	Poor in institutions.	Care of children.	Other charities.	General hospitals.	Insane in hospitals.	Institutions for adults.	Institutions for minors.	Probation boards and officers.
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1912.												
57	Reading, Pa.											
58	Camden, N. J.	$17,929		$13,879		$550		$3,500				
59	Springfield, Mass.	52,172	$5,678	11,340	$32,380	212		2,187			$375	
60	Tacoma, Wash.	6,663				100	$455			$6,108		
61	Lynn, Mass.	63,045	5,322	36,121	16,475			3,035			2,092	
62	Des Moines, Iowa	3,632		75			1,733	1,824				
63	Lawrence, Mass.	68,448	2,665	38,167	25,418	250					1,948	
64	Wilmington, Del.	2,446		2,446								
65	Kansas City, Kans.	8,399		1,573						6,826		
66	Yonkers, N. Y.	103,863	3,692	13,005	16,342	28,847		34,504	$1,269	287	3,717	$2,200
67	Youngstown, Ohio	12,971						11,269		1,702		
68	Houston, Tex.	8,837		500		100		3,632	55	4,550		
69	Fort Worth, Tex.	30,964		10,740	2,061			6,254		11,909		
70	Duluth, Minn.	959		259		700						
71	Norfolk, Va.	43,741		5,219	26,364		4,600	2,830		4,728		
72	Oklahoma City, Okla.	24,818		4,215				12,410		8,193		
73	Schenectady, N. Y.	50,059	3,370	13,743	12,809	12,596	651	6,890				
74	Somerville, Mass.	35,372	2,887	13,596	10,389			7,682			818	
75	St. Joseph, Mo.	17,590		2,500				3,054		12,036		
76	Utica, N. Y.	43,710	3,640	14,802		358		23,596				1,314
77	Elizabeth, N. J.	34,186	1,422	6,084	8,699	1,981		16,000				
78	Waterbury, Conn.	52,641	2,479	13,694	17,000	837		6,124	11,427			1,080
79	Troy, N. Y.	125,264	6,161	18,185	18,974	54,384	462	23,118	157	1,570	2,255	
80	Akron, Ohio	27,132		9,425	1,731	2,483		13,493				
81	Manchester, N. H.	24,583	2,205	18,478	1,200	1,500	300	900				
82	Hoboken, N. J.	45,169		20,169				25,000				
83	Wilkes-Barre, Pa.	400		400								
84	Erie, Pa.	1,787						1,787				
85	Evansville, Ind.	6,244		1,144	900			4,200				
86	Peoria, Ill.	28,756								28,756		
87	Fort Wayne, Ind.											
88	Harrisburg, Pa.	500						500				
89	Savannah, Ga.	30,161		10,073		990	770	14,475		3,853		
90	East St. Louis, Ill.	166		66			100					
91	Jacksonville, Fla.	26,694		9,144				10,000		7,550		
92	South Bend, Ind.											
93	Terre Haute, Ind.	9,300		1,200		300	600	7,200				
94	Passaic, N. J.	18,067		5,719	5,897	451		6,000				
95	Johnstown, Pa.											
96	Bayonne, N. J.	19,486		3,976				15,510				
97	Brockton, Mass.	47,371	4,391	15,585	19,794	188	2,641	4,500			272	
98	Portland, Me.	71,158	1,797	12,699	44,700	6,394		5,438	130			
99	Holyoke, Mass.	68,635	3,808	28,089	31,603		1,982	2,865			288	
100	Charleston, S. C.	80,006		348	13,882	31,362	500	28,800	413	4,701		
101	Wichita, Kans.	7,237		4,837		1,800		600				
102	Allentown, Pa.											
103	Springfield, Ill.	3,197								3,197		
104	Covington, Ky.	13,900						2,500		11,400		
105	Altoona, Pa.											
106	Pawtucket, R. I.	37,473	1,097	19,936	8,950			5,541		1,949		
107	Canton, Ohio	7,154		3,591				2,755		808		
108	Mobile, Ala.	15,124		3,411		650		8,885		2,178		
109	Sacramento, Cal.											
110	Saginaw, Mich.	13,625		13,625								
111	Sioux City, Iowa.											
112	Binghamton, N. Y.	69,361	1,678	6,480	9,955	24,862	108	23,113		984	2,181	
113	Atlantic City, N. J.	39,484		3,834	4,479	1,171	5,000	25,000				
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912.												
114	Rockford, Ill.	$2,084		$84	$500	$500		$1,000				
115	Little Rock, Ark.	20,946		1,573				13,616		$5,717		
116	Augusta, Ga.	67,667		11,022	23	40		48,616		7,966		
117	Springfield, Ohio	51,180		200				42,530		8,450		
118	Lancester, Pa.	1,259		1,233				26				
119	Pueblo, Colo.	4,623		720						3,903		
120	New Britain, Conn.	34,856	$2,846	7,429	13,046	376	$20	4,099	$6,235			$775
121	Chattanooga, Tenn.	46,355		4,717	300	300		36,247		4,791		
122	York, Pa.	1,040		740				300				
123	Malden, Mass.	33,396	2,557	13,795	9,642	467		6,649	31		$255	
124	Berkeley, Cal.	1,507	787					720				
125	Bay City, Mich.	1,477		1,477								
126	Haverhill, Mass.	45,548	2,292	11,946	14,096	329		16,001			884	
127	Topeka, Kans.	4,862		17				20		4,825		
128	Salem, Mass.	41,818	3,400	13,044	20,059			3,792	278		1,245	

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PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1912—Continued.

assigned to each, see page 20. For a text discussion of this table, see page 86.]

VII.—EDUCATION.			VIII.—RECREATION.				IX.—MISCELLANEOUS.	X.—GENERAL.				City number.
Total.	Schools.	Libraries.	Total.	Educational recreation.	General recreation, parks, and trees.	Quasi productive park enterprises.		Total.	Pensions and gratuities.	Judgments and losses.	Undistributed expenses.	
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1912.												
$342,054	$319,626	$22,428	$21,448	.....	$21,448	.....	.....	$3,794	$2,018	.....	$6,776	57
481,030	467,546	13,484	15,930	.....	15,930	.....	$253	26,552	18,754	$250	7,548	58
745,706	689,998	55,708	76,201	$9,132	67,069	.....	19,178	15,108	2,633	3,500	8,975	59
524,657	488,499	36,158	52,228	8,004	44,224	.....	13	11,920	6,455	4,180	1,285	60
405,896	386,355	19,531	43,108	.....	43,108	.....	52,971	20,266	8,362	6,098	5,806	61
638,470	615,813	22,657	48,978	.....	48,978	.....	12,717	15,476	858	8,405	6,213	62
400,049	380,561	19,488	28,748	.....	28,748	.....	10,482	3,336	.....	.....	3,336	63
290,586	267,303	13,283	27,708	1,000	26,708	.....	50	.....	.....	.....	.....	64
394,577	386,522	8,055	37,586	.....	37,586	.....	.....	10,649	5,564	3,197	1,888	65
572,513	560,413	12,100	19,811	.....	19,811	.....	181	14,324	12,074	2,250	.....	66
406,962	392,870	14,092	32,475	.....	32,475	.....	401	14,632	12,034	1,498	1,100	67
313,820	305,104	8,716	15,335	.....	15,335	.....	3,713	5,158	.....	1,680	3,478	68
262,689	253,440	9,249	32,000	.....	32,000	.....	690	7,145	.....	829	6,316	69
460,078	454,568	14,510	34,509	.....	34,509	.....	272	7,140	4,053	2,035	1,052	70
240,063	234,634	5,429	25,518	.....	25,518	.....	1,341	20,703	323	5,334	15,046	71
389,070	381,588	7,482	17,454	.....	17,454	.....	.....	1,693	550	.....	1,143	72
334,408	323,408	11,000	7,581	.....	7,581	.....	13,062	11,523	7,813	572	3,138	73
454,424	414,762	39,662	39,861	.....	39,861	.....	39,558	8,282	6,280	423	1,579	74
347,025	330,514	16,511	25,197	.....	25,197	.....	25	11,623	1,502	2,807	7,314	75
373,745	353,691	20,054	20,141	198	19,943	.....	1,601	10,130	9,526	390	214	76
280,060	263,797	16,263	6,073	.....	6,073	.....	210	5,315	5,315	.....	.....	77
400,780	379,953	20,827	20,670	117	20,553	.....	809	6,074	2,210	2,368	1,496	78
334,789	328,289	6,500	19,493	.....	19,493	.....	2,625	30,878	24,626	6,252	.....	79
329,044	321,008	8,036	6,544	.....	6,544	.....	35	25,188	10,623	4,844	9,721	80
201,887	192,714	9,173	22,320	700	21,620	.....	380	10,809	.....	10,809	.....	81
448,327	428,209	20,118	22,967	.....	22,967	.....	118	20,857	20,853	.....	4	82
251,312	251,312	.....	26,404	.....	26,404	.....	.....	9,107	3,661	.....	5,446	83
244,572	232,945	11,627	1,834	.....	1,834	.....	.....	5,856	1,725	4,131	.....	84
282,065	278,138	3,927	20,357	.....	20,357	.....	36	10,886	6,886	4,000	.....	85
376,106	357,277	18,829	50,896	.....	50,896	.....	364	9,857	8,610	418	829	86
284,345	272,278	12,067	24,512	.....	24,512	.....	59	7,209	4,570	375	2,264	87
299,946	299,946	.....	28,374	.....	28,374	.....	45	19,068	8,157	.....	10,911	88
155,482	149,122	6,360	17,192	.....	17,192	.....	.....	8,875	5,672	662	2,541	89
241,031	228,789	12,242	15,017	.....	15,017	.....	500	7,656	.....	4,961	2,695	90
121,887	107,450	14,437	39,064	.....	39,064	.....	.....	57,228	1,820	17,770	37,638	91
243,512	235,766	7,746	16,613	1,408	15,205	.....	42	6,307	6,307	.....	.....	92
286,735	269,718	17,017	13,447	.....	13,447	.....	115	4,636	3,408	132	1,096	93
296,979	283,610	13,369	15,206	.....	15,206	.....	124	706	.....	674	32	94
204,278	204,278	.....	2,433	.....	2,433	.....	.....	1,442	1,442	.....	.....	95
385,555	374,935	10,620	11,227	.....	11,227	.....	95	6,379	6,379	.....	.....	96
337,309	324,600	12,709	11,104	.....	11,104	.....	29,052	1,942	.....	625	1,317	97
295,894	286,398	9,496	30,669	.....	30,669	.....	12,310	17,391	8,170	2,190	7,031	98
305,243	290,243	15,000	22,595	.....	22,595	.....	2,933	4,391	2,628	950	813	99
121,637	121,537	100	24,225	4,000	20,225	.....	2,608	7,771	3,069	474	4,228	100
235,457	233,171	2,286	17,490	2,040	15,450	.....	.....	9,172	3,713	3,017	2,442	101
156,825	156,825	.....	3,523	.....	3,523	.....	95	4,308	1,895	.....	2,413	102
275,752	262,574	13,178	43,538	.....	43,538	.....	6	4,954	.....	1,193	3,761	103
180,515	173,726	6,789	11,664	.....	11,664	.....	.....	2,479	.....	600	1,879	104
217,668	217,668	.....	699	.....	699	.....	.....	4,021	1,458	.....	2,563	105
258,273	242,097	16,176	12,079	32	12,047	.....	243	3,309	3,309	.....	.....	106
231,682	226,203	5,479	4,114	.....	4,114	.....	326	3,302	2,149	365	788	107
113,814	113,814	.....	8,404	.....	8,404	.....	.....	2,384	600	956	828	108
369,528	346,815	22,713	47,773	2,845	44,928	.....	.....	8,161	4,354	.....	3,807	109
260,942	256,851	4,091	12,053	.....	12,053	.....	.....	4,401	899	403	3,099	110
279,785	271,788	7,997	12,438	.....	12,438	.....	30	3,769	160	859	2,750	111
188,160	176,547	11,613	7,118	253	6,865	.....	1,782	3,837	834	.....	3,003	112
299,974	288,376	11,598	47,244	.....	47,244	.....	250	6,969	5,930	.....	1,039	113
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912.												
$244,903	$229,065	$15,838	$18,365	.....	$18,365	.....	.....	$1,657	$450	$493	$714	114
180,273	176,154	4,119	3,413	.....	3,413	.....	.....	3,081	.....	.....	3,081	115
148,865	148,595	270	13,826	.....	13,826	.....	.....	10,070	4,431	638	5,001	116
218,490	213,156	5,334	9,437	.....	9,437	.....	$235	8,737	8,737	.....	.....	117
149,125	147,125	2,000	3,387	.....	3,387	.....	.....	2,789	1,861	.....	928	118
210,503	204,961	5,542	19,591	$1,061	18,530	.....	.....	7,295	.....	1,640	5,655	119
188,755	182,255	6,500	9,029	.....	9,029	.....	175	3,231	1,575	285	1,371	120
120,389	110,581	9,808	16,948	5,551	11,397	.....	200	8,993	7,149	1,844	.....	121
156,505	155,831	674	5,156	.....	5,156	.....	.....	2,582	1,138	.....	1,444	122
265,926	245,899	20,027	31,237	.....	31,237	.....	15,436	3,677	2,875	363	439	123
355,648	336,734	18,914	5,294	.....	5,294	.....	.....	889	.....	.....	889	124
204,072	197,439	6,633	11,686	.....	11,686	.....	.....	1,594	.....	.....	1,594	125
243,466	224,852	18,614	18,302	.....	18,302	.....	35,236	3,620	501	2,734	385	126
255,966	250,787	5,179	22,866	.....	22,866	.....	.....	24,435	5,922	12,018	6,495	127
187,619	172,741	14,878	21,817	698	21,119	.....	26,789	12,445	504	4,158	7,783	128

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TABLE 12.—GOVERNMENTAL COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY.	Total.	I.—GENERAL GOVERNMENT.									
			Total.	Legislative branch.			Executive branch.					
				Council and board of aldermen.	Clerk of council.	Legislative investigations.	Chief executive.		Financial.			
							Mayor.	Executive boards and commissions.	Auditor or comptroller.	Special accounting and auditing.	Treasurer or chamberlain.	Assessment and levy of revenue.
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912—Continued.												
129	Lincoln, Nebr.	$484,103	$43,137	$4,187	$1,380	.....	$1,894	.....	$4,260	$88	$7,718	$1,521
130	Davenport, Iowa	594,111	44,691	11,118	1,800	.....	1,595	.....	.....	863	4,616	3,405
131	El Paso, Tex.	517,793	66,961	.....	.....	.....	.....	$17,100	3,358	.....	2,315	9,761
132	San Diego, Cal.	892,632	85,676	.....	.....	.....	.....	12,646	6,247	1,875	9,588	7,875
133	Tampa, Fla.	489,642	39,178	6,656	1,941	.....	3,092	.....	5,014	.....	1,245	3,924
134	McKeesport, Pa.	484,601	41,791	74	2,971	.....	2,007	.....	3,171	575	3,902	4,307
135	Flint, Mich.	334,049	26,632	2,734	2,510	.....	100	.....	.....	.....	.....	1,231
136	Kalamazoo, Mich.	380,552	35,523	3,177	2,590	.....	549	.....	1,631	.....	3,236	4,144
137	Racine, Wis.	428,389	33,519	5,190	950	.....	1,283	.....	2,564	595	2,867	2,735
138	Superior, Wis.	537,204	56,076	2,450	.....	.....	1,050	6,985	2,703	.....	2,746	3,793
139	Wheeling, W. Va.	475,756	46,612	205	1,031	.....	1,912	.....	4,936	416	16,265	1,645
140	Macon, Ga.	475,060	41,535	2,325	2,900	.....	3,945	.....	.....	600	.....	3,993
141	Newton, Mass.	1,041,675	68,800	1,377	3,073	$568	4,114	.....	2,511	423	3,563	14,311
142	Butte, Mont.	681,678	68,949	6,325	5,621	.....	3,600	.....	2,747	873	10,940	1,400
143	Woonsocket, R. I.	375,095	31,504	3,350	150	.....	1,133	.....	2,595	350	3,587	3,198
144	Montgomery, Ala.	384,825	42,662	.....	.....	.....	.....	19,742	1,624	725	.....	518
145	Chester, Pa.	295,680	31,510	.....	600	.....	1,645	.....	1,000	.....	1,220	2,342
146	Fitchburg, Mass.	571,025	37,237	1,181	1,921	171	3,317	.....	1,886	.....	600	5,695
147	Dubuque, Iowa.	354,619	30,561	3,530	.....	.....	1,505	.....	2,543	567	4,156	3,677
148	Galveston, Tex.	450,353	30,467	.....	.....	.....	.....	8,300	2,400	.....	2,189	1,495
149	West Hoboken, N. J.	377,566	25,253	3,667	3,294	.....	408	.....	.....	300	1,366	3,195
150	New Castle, Pa.	348,145	28,136	106	2,029	.....	1,662	.....	2,016	.....	1,316	2,938
151	Roanoke, Va.	383,655	50,398	158	3,722	.....	2,125	.....	.....	350	2,350	3,393
152	Elmira, N. Y.	462,078	50,389	4,388	839	.....	2,330	.....	.....	.....	3,838	3,280
153	Huntington, W. Va.	260,792	28,007	.....	.....	.....	2,183	5,420	.....	.....	9,536	300
154	East Orange, N. J.	670,916	51,143	6,658	4,360	.....	3,250	.....	5,860	670	8,499	7,707
155	Knoxville, Tenn.	383,265	31,452	.....	.....	.....	.....	13,517	4,002	.....	2,318	.....
156	Hamilton, Ohio.	361,828	37,657	2,594	1,742	.....	4,573	.....	3,806	.....	1,126	.....
157	Lexington, Ky.	424,675	43,895	1,937	2,900	.....	4,650	.....	3,800	.....	3,600	4,150
158	Springfield, Mo.	288,482	33,617	3,212	1,020	.....	1,800	.....	2,386	.....	1,272	2,975
159	Quincy, Ill.	336,345	33,960	2,240	1,714	.....	1,527	.....	1,290	.....	1,094	3,693
160	Charlotte, N. C.	232,474	24,135	.....	.....	.....	2,000	.....	.....	469	2,958	.....
161	Joliet, Ill.	400,122	47,590	3,412	900	.....	3,647	.....	3,608	.....	1,863	2,203
162	Pasadena, Cal.	683,502	48,274	3,556	3,891	.....	2,494	.....	3,378	1,188	3,822	4,838
163	Auburn, N. Y.	464,417	41,351	4,615	1,173	.....	1,854	.....	2,612	.....	3,870	3,976
164	Everett, Mass.	495,769	39,744	2,206	1,570	.....	1,970	.....	1,747	.....	1,037	7,430
165	Decatur, Ill.	307,733	36,526	1,554	861	.....	129	15,912	1,405	.....	45	.....
166	Portsmouth, Va.	231,484	28,744	399	2,253	.....	1,539	.....	1,000	.....	1,983	1,050
167	Perth Amboy, N. J.	352,890	36,546	4,442	2,420	.....	.....	.....	972	.....	1,208	3,278
168	Taunton, Mass.	450,964	40,885	5,574	.....	.....	1,312	.....	2,615	.....	6,121	4,825
169	Quincy, Mass.	544,058	44,230	526	700	.....	3,424	.....	1,800	.....	2,910	7,460
170	Lansing, Mich.	362,238	46,081	8,405	2,147	.....	505	.....	1,320	.....	7,149	3,714
171	Pittsfield, Mass.	486,765	37,427	422	400	.....	1,044	.....	1,525	325	1,759	9,155
172	Cedar Rapids, Iowa.	408,767	50,371	.....	.....	.....	.....	13,572	1,801	465	1,633	3,627
173	Oshkosh, Wis.	324,052	22,916	1,445	1,375	.....	763	4,317	1,242	.....	1,602	1,431
174	San Jose, Cal.	500,022	38,390	1,603	.....	.....	3,028	.....	4,406	600	1,572	.....
175	Amsterdam, N. Y.	273,459	31,380	3,081	562	.....	2,670	.....	.....	100	2,221	2,286
176	Jamestown, N. Y.	362,783	31,582	2,909	1,164	.....	1,793	.....	1,981	727	1,634	3,161
177	Mount Vernon, N. Y.	910,907	88,386	13,244	5,460	.....	4,293	.....	5,747	.....	1,471	6,075
178	Niagara Falls, N. Y.	547,717	66,541	14,407	4,787	.....	2,680	.....	.....	207	6,175	5,605
179	Jackson, Mich.	350,649	38,519	3,407	3,015	.....	1,000	.....	.....	334	4,377	6,690
180	Williamsport, Pa.	278,841	26,954	37	1,242	.....	1,241	.....	1,314	150	1,721	4,101
181	Joplin, Mo.	258,544	23,753	2,585	912	.....	1,679	.....	1,483	43	600	1,428
182	Lima, Ohio.	246,765	23,445	2,017	952	192	2,918	.....	2,501	.....	1,357	120
183	Muskogee, Okla.	354,585	45,765	.....	.....	.....	.....	16,480	5,303	250	1,817	659
184	Chelsea, Mass.	563,816	52,484	4,888	1,599	.....	2,631	.....	1,418	175	7,647	7,053
185	New Rochelle, N. Y.	639,045	85,180	6,055	6,251	.....	5,096	.....	7,520	.....	4,070	6,484
186	Aurora, Ill.	306,493	31,072	1,514	1,080	.....	1,022	.....	2,682	.....	300	1,500
187	Lorain, Ohio.	323,585	31,162	3,171	585	.....	3,339	.....	3,630	.....	1,067	53
188	Austin, Tex.	288,983	39,007	.....	.....	.....	.....	9,628	3,452	.....	.....	10,794
189	Newport, Ky.	244,605	36,759	.....	.....	.....	.....	19,420	1,800	1,200	1,506	1,045
190	Orange, N. J.	390,147	27,704	1,268	3,100	.....	1,825	.....	1,600	1,236	.....	3,024
191	La Crosse, Wis.	338,637	32,700	4,158	2,050	.....	1,000	.....	1,800	500	2,739	2,241
192	Lynchburg, Va.	351,156	39,962	1,451	626	.....	2,065	.....	1,694	300	3,162	3,709
193	Shreveport, La.	338,144	26,932	.....	.....	.....	.....	11,081	1,500	125	900	.....
194	Colorado Springs, Colo.	515,915	56,289	.....	4,955	.....	.....	12,955	3,455	500	1,973	.....
195	Council Bluffs, Iowa.	344,380	25,300	2,268	2,235	.....	2,106	.....	1,200	.....	1,540	.....

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Federal Reserve Bank of St. Louis

PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1912.

assigned to each, see page 20. For a text discussion of this table, see page 86.]

I.—GENERAL GOVERNMENT—continued.

Executive branch—Continued.					Judicial branch.						Elections.	General government buildings.		City number.
Financial—Contd.		Legal.		Other general executive.	General municipal courts.	Justice courts.	Special courts.	Superior courts.	Coroner.	Marshal and sheriff.		Care and maintenance.	Rent of leased buildings.	
Collection of revenue.	Other financial.	Solicitor.	Other legal.											
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912—Continued.														
.....	$222	$6,458	.....	$4,803	$1,275	.....	.....	.....	.....	.....	$3,344	$5,987	.....	129
$638	.....	3,399	.....	7,922	2,108	.....	.....	.....	.....	.....	1,665	5,564	.....	130
5,256	.....	3,940	$1,010	14,978	2,400	.....	.....	.....	.....	.....	524	6,319	.....	131
1,750	1,950	11,894	.....	12,038	4,528	.....	.....	.....	.....	.....	5,231	10,054	.....	132
6,415	25	1,949	.....	3,566	1,658	.....	.....	.....	.....	.....	1,009	1,909	$775	133
5,004	1,413	6,143	.....	8,377	.....	.....	.....	.....	.....	.....	.....	1,347	2,500	134
5,146	300	1,200	.....	3,790	1,200	$1,345	.....	.....	.....	.....	3,676	3,400	.....	135
123	.....	4,634	.....	4,649	2,924	.....	.....	.....	.....	.....	4,279	3,587	.....	136
.....	81	1,772	.....	5,319	1,755	.....	.....	.....	.....	.....	5,298	3,110	.....	137
.....	.....	5,266	.....	17,872	1,736	.....	.....	.....	.....	.....	4,742	6,373	360	138
.....	888	2,023	.....	12,013	1,900	.....	.....	.....	.....	.....	.....	3,378	.....	139
3,520	.....	3,567	.....	14,182	2,302	.....	.....	.....	.....	.....	.....	4,221	.....	140
5,604	.....	4,621	.....	14,603	.....	.....	.....	.....	.....	.....	6,479	7,653	.....	141
4,693	35	11,399	.....	7,181	2,153	.....	.....	.....	.....	.....	4,990	6,992	.....	142
.....	270	1,600	.....	7,594	.....	.....	$1,335	.....	.....	.....	1,390	4,952	.....	143
5,878	.....	1,999	.....	7,060	1,439	.....	.....	.....	.....	.....	.....	3,677	.....	144
7,569	4,962	3,528	.....	4,658	400	.....	.....	.....	.....	.....	.....	2,610	976	145
2,864	415	1,027	.....	8,931	.....	.....	.....	.....	.....	.....	3,678	5,551	.....	146
262	.....	3,583	.....	7,640	.....	.....	.....	.....	.....	.....	934	2,164	.....	147
3,594	231	3,584	.....	3,720	2,177	.....	.....	.....	.....	.....	677	2,100	.....	148
2,488	180	3,075	.....	1,041	625	.....	.....	.....	.....	.....	735	4,879	.....	149
6,021	625	4,148	.....	4,327	.....	.....	.....	.....	.....	.....	.....	2,948	.....	150
7,039	.....	5,935	1,500	8,179	1,200	.....	2,174	$5,780	$247	$600	1,562	3,229	855	151
2,007	986	2,197	.....	4,155	6,094	.....	.....	.....	.....	.....	11,471	8,804	.....	152
.....	115	.....	2,082	3,946	1,563	.....	.....	.....	.....	.....	1,977	885	.....	153
.....	987	3,063	.....	.....	6,094	.....	.....	.....	.....	.....	260	3,735	.....	154
984	325	4,210	.....	946	900	.....	.....	.....	.....	.....	725	3,525	.....	155
135	833	2,302	.....	12,588	182	48	.....	.....	.....	.....	5,262	2,467	.....	156
4,288	186	2,225	1,500	5,089	3,459	.....	.....	.....	100	.....	507	2,924	2,480	157
10,089	.....	2,767	915	2,848	1,012	.....	.....	.....	.....	.....	900	1,641	780	158
10,753	621	1,177	1,000	3,006	1,200	.....	.....	.....	.....	.....	2,437	2,208	.....	159
2,640	2,610	3,205	.....	4,947	2,460	.....	.....	.....	.....	.....	1,030	1,816	.....	160
12,545	975	3,142	.....	5,235	2,987	.....	.....	.....	.....	.....	1,846	1,667	3,560	161
.....	930	7,868	.....	5,504	916	.....	.....	.....	.....	.....	5,549	4,042	300	162
946	.....	2,788	.....	3,935	4,807	.....	.....	.....	.....	.....	5,967	4,808	.....	163
3,305	3	1,522	.....	11,656	.....	.....	.....	.....	.....	.....	3,336	1,212	2,750	164
7,032	.....	2,297	.....	2,457	1,702	.....	.....	.....	.....	.....	1,932	.....	1,200	165
4,193	.....	1,845	900	3,863	696	.....	.....	4,055	542	1,250	740	2,234	200	166
5,468	318	2,158	.....	1,902	5,727	.....	1,643	.....	.....	1,599	1,221	4,190	.....	167
.....	688	1,516	.....	9,363	.....	.....	.....	.....	.....	.....	5,375	3,496	.....	168
4,554	1,465	2,450	.....	10,090	.....	.....	.....	.....	.....	.....	5,303	3,548	.....	169
10	100	1,700	.....	9,657	2,171	.....	.....	.....	.....	2,231	1,826	5,146	.....	170
4,144	631	1,067	.....	8,028	.....	.....	.....	.....	.....	.....	5,957	2,970	.....	171
2,848	84	4,408	.....	8,398	.....	.....	.....	1,757	.....	.....	2,414	9,394	.....	172
.....	.....	1,389	.....	3,978	1,068	.....	.....	.....	.....	.....	1,450	2,876	.....	173
3,098	351	2,334	.....	5,459	3,276	.....	.....	.....	.....	.....	4,958	7,435	240	174
1,402	34	2,277	.....	6,911	1,240	.....	2,057	.....	.....	.....	5,738	501	300	175
3,255	119	1,409	.....	2,657	1,764	.....	.....	.....	.....	.....	5,062	3,947	.....	176
4,885	341	8,986	.....	8,315	9,058	.....	.....	.....	.....	730	9,880	.....	9,901	177
40	1,750	6,104	.....	5,007	2,161	3,386	.....	.....	.....	.....	5,129	9,103	.....	178
1,271	.....	1,200	.....	10,314	1,600	.....	.....	.....	.....	.....	3,319	1,992	.....	179
5,420	1,548	2,190	1,226	4,411	.....	.....	.....	.....	.....	.....	23	2,330	.....	180
6,418	62	1,219	825	3,099	660	.....	.....	.....	.....	.....	758	1,982	.....	181
73	308	2,391	.....	4,794	89	.....	.....	.....	.....	.....	4,943	790	.....	182
.....	3,899	5,621	.....	7,398	1,819	.....	.....	.....	.....	.....	131	1,848	540	183
.....	275	2,623	.....	9,351	.....	.....	.....	.....	.....	.....	5,167	9,657	.....	184
11,066	774	6,764	.....	5,441	7,216	.....	230	.....	.....	.....	11,486	6,727	.....	185
7,422	4,382	2,901	.....	2,562	1,227	.....	.....	500	.....	.....	1,209	2,771	.....	186
35	833	3,397	900	7,540	1,705	.....	.....	.....	.....	.....	3,612	1,295	.....	187
.....	178	1,935	1,036	7,378	2,446	.....	.....	.....	.....	.....	474	2,186	.....	188
1,324	.....	1,872	603	3,607	1,253	.....	.....	.....	299	.....	462	2,368	.....	189
5,626	320	1,800	.....	1,800	1,200	3,852	.....	.....	.....	.....	18	1,035	.....	190
.....	.....	1,800	.....	7,674	1,034	.....	.....	.....	.....	.....	3,824	3,880	.....	191
9,477	1,021	2,103	1,600	3,199	3,338	.....	.....	780	.....	.....	1,593	1,604	2,240	192
1,438	.....	2,035	.....	4,760	1,737	.....	.....	.....	.....	.....	453	2,903	.....	193
4,611	.....	2,990	.....	17,424	1,205	.....	.....	.....	.....	.....	.....	6,221	.....	194
596	528	1,609	.....	6,617	1,000	.....	.....	.....	.....	.....	3,971	1,630	.....	195

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TABLE 12.—GOVERNMENTAL COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY.	II.—PROTECTION TO PERSON AND PROPERTY.									III.—CONSERVATION OF HEALTH.			
		Total.	General supervision.	Police department.	Fire department.		Militia and armories.	Register of deeds and mortgages.	Inspection service.[1]	Other protection to person and property.	Total.	General conduct of health department.	Prevention and treatment of communicable diseases.	Conservation of child life.
					General conduct of department.	Water.								
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912—Continued.														
129	Lincoln, Nebr.	$79,302	.....	$21,469	$55,719	.....	.....	.....	$900	$1,214	$6,120	$2,864	$2,896	$360
130	Davenport, Iowa.	138,986	.....	53,495	53,026	$27,937	.....	.....	4,158	320	7,604	6,818	.....	786
131	El Paso, Tex.	128,353	.....	54,745	50,091	15,105	.....	.....	6,202	2,210	17,944	9,529	8,415	.....
132	San Diego, Cal.	231,882	.....	109,361	87,799	1,606	.....	.....	25,997	7,119	20,140	11,023	6,277	2,835
133	Tampa, Fla.	137,248	.....	58,784	51,056	19,493	$30	.....	711	7,174	6,534	6,012	522	.....
134	McKeesport, Pa.	101,901	.....	54,847	45,917	.....	.....	.....	.....	1,137	11,007	6,721	1,018	3,268
135	Flint, Mich.	65,749	.....	24,672	29,258	10,520	.....	.....	916	383	1,799	1,172	627	.....
136	Kalamazoo, Mich.	79,990	.....	28,651	49,740	.....	.....	.....	1,447	152	7,778	4,903	1,892	983
137	Racine, Wis.	88,415	.....	28,622	41,585	15,328	.....	.....	1,893	987	3,245	3,024	221	.....
138	Superior, Wis.	147,231	.....	48,456	65,831	29,686	.....	.....	1,115	2,143	14,093	9,425	3,956	712
139	Wheeling, W. Va.	122,751	.....	52,970	68,421	.....	.....	.....	1,360	.....	4,501	4,378	58	65
140	Macon, Ga.	177,245	.....	75,905	75,185	14,591	2,000	.....	3,019	6,545	9,168	5,390	3,778	.....
141	Newton, Mass.	173,786	.....	93,747	69,510	.....	272	.....	3,148	7,109	15,976	5,734	6,825	3,417
142	Butte, Mont.	166,345	.....	73,473	66,250	16,942	.....	.....	5,581	4,099	8,554	6,438	2,116	.....
143	Woonsocket, R. I.	107,507	.....	41,645	44,276	19,420	.....	.....	1,476	690	4,010	960	2,275	775
144	Montgomery, Ala.	116,903	.....	55,505	56,618	.....	.....	.....	4,630	150	17,010	14,783	1,777	450
145	Chester, Pa.	51,929	.....	25,595	18,189	6,412	.....	.....	1,550	183	5,435	3,951	657	827
146	Fitchburg, Mass.	108,250	.....	44,595	58,068	.....	2,534	.....	2,052	1,001	13,607	6,684	5,330	1,593
147	Dubuque, Iowa.	82,688	.....	36,145	43,925	.....	12	.....	720	1,886	3,221	1,921	.....	1,300
148	Galveston, Tex.	126,313	.....	54,906	70,660	.....	.....	.....	.....	747	13,077	5,086	7,991	.....
149	West Hoboken, N. J.	90,078	.....	58,707	30,346	.....	.....	.....	750	275	5,486	4,363	63	1,060
150	New Castle, Pa.	69,075	.....	24,901	30,539	12,250	.....	.....	1,023	362	6,468	2,620	3,016	823
151	Roanoke, Va.	105,928	.....	44,434	55,591	5,727	.....	.....	.....	176	7,879	5,685	2,194	.....
152	Elmira, N. Y.	105,386	.....	40,992	47,511	14,000	.....	.....	1,725	1,158	12,740	5,341	7,113	286
153	Huntington, W. Va.	64,129	.....	29,245	21,600	12,325	.....	.....	926	33	1,306	472	334	500
154	East Orange, N. J.	132,210	.....	70,024	57,828	.....	500	.....	2,263	1,595	6,136	4,458	.....	1,678
155	Knoxville, Tenn.	125,754	$743	47,955	74,743	.....	.....	.....	2,313	.....	8,175	5,452	2,723	.....
156	Hamilton, Ohio.	94,278	.....	48,297	43,825	.....	.....	.....	956	1,200	1,794	867	927	.....
157	Lexington, Ky.	114,637	.....	43,472	39,173	30,144	20	.....	1,099	729	7,776	3,289	3,487	1,000
158	Springfield, Mo.	75,487	.....	23,814	31,664	16,347	.....	.....	2,254	1,408	1,564	864	700	.....
159	Quincy, Ill.	88,604	.....	30,225	44,502	13,542	.....	.....	.....	335	601	525	76	.....
160	Charlotte, N. C.	63,637	.....	22,348	22,606	15,995	.....	.....	2,688	.....	2,100	1,600	500	.....
161	Joliet, Ill.	90,368	1,369	39,715	43,723	.....	.....	.....	2,737	2,824	3,408	3,408	.....	.....
162	Pasadena, Cal.	90,768	.....	31,338	49,018	.....	.....	.....	8,690	1,722	6,722	5,298	567	857
163	Auburn, N. Y.	94,002	.....	32,876	46,915	11,646	.....	.....	1,336	1,229	3,965	2,099	1,386	480
164	Everett, Mass.	89,766	.....	41,996	40,108	.....	249	.....	6,127	1,286	9,760	4,414	3,810	1,536
165	Decatur, Ill.	59,250	.....	22,943	33,270	.....	.....	.....	2,272	765	918	283	255	380
166	Portsmouth, Va.	57,872	.....	28,420	23,997	5,165	.....	.....	125	165	9,940	8,205	1,735	.....
167	Perth Amboy, N. J.	63,909	.....	35,159	26,086	.....	.....	.....	2,174	490	5,812	5,200	.....	612
168	Taunton, Mass.	106,201	.....	51,159	48,437	.....	865	.....	4,824	916	6,773	3,071	2,902	800
169	Quincy, Mass.	89,951	.....	39,182	47,090	.....	.....	.....	3,679	.....	15,147	3,801	10,746	600
170	Lansing, Mich.	75,354	.....	23,082	38,073	12,211	.....	.....	50	1,938	353	.....	353	.....
171	Pittsfield, Mass.	80,165	.....	37,795	37,390	.....	1,021	.....	3,959	.....	7,494	2,056	3,932	1,506
172	Cedar Rapids, Iowa.	68,158	.....	31,526	33,520	.....	.....	.....	2,838	274	4,219	4,118	.....	101
173	Oshkosh, Wis.	70,776	100	18,226	31,984	18,015	.....	.....	1,363	1,088	1,638	1,066	572	.....
174	San Jose, Cal.	103,730	1,200	36,155	57,290	5,236	.....	.....	3,009	840	3,499	2,454	.....	1,045
175	Amsterdam, N. Y.	50,165	.....	18,423	28,697	.....	.....	.....	2,666	379	5,320	2,310	3,010	.....
176	Jamestown, N. Y.	74,782	.....	23,543	37,179	12,000	.....	.....	1,880	180	3,039	2,428	611	.....
177	Mount Vernon, N. Y.	129,842	.....	68,217	39,507	13,290	.....	.....	5,143	3,685	10,471	7,092	379	2,400
178	Niagara Falls, N. Y.	132,479	.....	48,581	60,218	16,199	.....	.....	6,980	501	10,216	5,076	5,140	.....
179	Jackson, Mich.	72,270	.....	24,866	44,020	.....	.....	.....	1,753	1,622	4,059	1,796	1,333	930
180	Williamsport, Pa.	54,347	.....	19,883	34,190	.....	.....	.....	.....	274	4,246	3,041	283	922
181	Joplin, Mo.	47,363	.....	22,398	17,917	5,972	.....	.....	.....	1,076	341	42	158	141
182	Lima, Ohio.	53,297	.....	19,599	32,998	.....	.....	.....	.....	700	1,615	1,167	448	.....
183	Muskogee, Okla.	84,248	.....	40,170	38,481	.....	.....	.....	5,029	568	4,479	2,901	1,578	.....
184	Chelsea, Mass.	129,992	.....	60,000	59,432	2,492	125	.....	7,679	264	14,013	4,955	8,158	900
185	New Rochelle, N. Y.	100,585	.....	40,130	54,770	.....	.....	.....	3,885	1,800	6,268	4,273	970	1,025
186	Aurora, Ill.	63,837	396	24,702	34,888	.....	.....	.....	2,343	1,508	1,541	519	187	835
187	Lorain, Ohio.	64,511	.....	30,522	30,775	.....	.....	.....	2,974	240	3,423	2,980	441	2
188	Austin, Tex.	45,003	.....	21,903	18,962	.....	.....	.....	1,816	2,322	4,857	3,857	1,000	.....
189	Newport, Ky.	44,649	.....	30,475	13,832	.....	.....	.....	342	.....	3,200	1,991	309	900
190	Orange, N. J.	96,569	.....	47,500	44,455	.....	1,853	.....	1,724	1,037	8,965	7,465	.....	1,500
191	La Crosse, Wis.	75,395	.....	22,093	52,223	.....	.....	.....	1,079	.....	4,998	4,696	302	.....
192	Lynchburg, Va.	91,077	.....	40,240	48,158	.....	.....	.....	180	2,499	6,353	6,153	200	.....
193	Shreveport, La.	99,874	.....	32,448	42,842	22,064	.....	.....	2,355	165	10,468	1,500	8,968	.....
194	Colorado Springs, Colo	83,707	.....	33,653	37,282	9,040	.....	.....	2,972	760	7,160	6,379	781	.....
195	Council Bluffs, Iowa.	102,100	.....	23,957	27,751	47,500	.....	.....	2,193	699	1,820	1,820	.....	.....

[1] Includes inspection of factories, tenements, boilers, wires, lights, weights and measures, etc.

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PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1912—Continued.

assigned to each, see page 20. For a text discussion of this table, see page 86.]

IV.—SANITATION, OR PROMOTION OF CLEANLINESS.					V.—HIGHWAYS.									
Total.	Sewers and sewage disposal.	Refuse collection and disposal.	Public laundries, washhouses, and convenience stations.	Other sanitation.	Total.	General administration.	Care and maintenance of roadways.	Care and maintenance of other highway structures.	Prevention of street dust.	Other care of streets, roads, and alleys.[1]	Street lighting.	Waterways.	Repair and construction for compensation.	City number.

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912—Continued.

$29,793	$10,693	$16,006	$808	$2,286	$54,808	$2,857	$19,528	$1,830	.....	.....	$26,888	.....	$3,705	129
32,666	2,845	29,821	.....	.....	72,150	2,141	20,243	991	$7,186	.....	40,022	.....	1,567	130
61,645	15,604	40,149	.....	5,892	49,146	.....	5,516	.....	7,532	.....	28,923	.....	7,175	131
55,587	24,987	28,238	.....	2,392	150,710	3,321	71,333	1,310	15,169	$7,080	44,920	.....	7,577	132
90,217	4,554	80,063	.....	5,600	93,460	.....	29,008	13,085	.....	.....	50,867	$500	.....	133
38,046	4,551	33,394	.....	101	59,525	57	24,488	1,553	.....	.....	33,427	.....	.....	134
11,894	5,357	6,537	.....	.....	42,764	976	16,103	4,567	5,152	.....	15,735	.....	231	135
17,555	3,862	11,951	.....	1,742	50,124	.....	25,442	6,665	.....	272	17,689	.....	56	136
21,184	3,487	15,594	.....	2,103	47,894	.....	5,807	6,077	8,695	702	25,472	.....	1,141	137
14,199	4,829	9,370	.....	.....	72,972	.....	40,625	6,119	3,492	1,260	21,476	.....	.....	138
41,403	2,736	36,053	.....	2,614	71,993	2,005	25,325	13,622	.....	.....	31,041	.....	.....	139
33,466	8,608	19,549	.....	5,309	59,148	.....	28,443	2,645	.....	.....	28,060	.....	.....	140
86,827	38,501	46,391	.....	1,935	169,720	9,314	62,965	12,832	21,270	9,023	54,316	.....	.....	141
60,482	1,599	56,631	.....	2,252	78,222	5,064	9,593	6,105	23,176	13,799	19,990	.....	495	142
20,225	15,399	4,826	.....	.....	80,511	1,179	40,826	3,807	10,080	1,210	23,409	.....	.....	143
39,606	1,213	34,553	.....	3,840	54,254	.....	29,417	1,266	.....	.....	23,571	.....	.....	144
18,315	4,429	13,521	365	.....	47,842	1,770	10,653	1,968	.....	.....	29,100	.....	4,321	145
27,420	11,512	15,496	412	.....	105,672	4,200	44,394	4,438	10,668	3,978	37,994	.....	.....	146
23,203	6,131	16,276	.....	796	64,146	.....	18,102	1,242	17,195	92	26,761	754	.....	147
54,228	9,183	44,205	.....	840	59,476	.....	25,781	8,020	.....	.....	25,075	600	.....	148
24,816	3,142	20,674	.....	1,000	23,332	.....	3,803	98	.....	.....	18,753	.....	678	149
14,222	3,574	10,480	.....	168	39,747	1,940	10,546	772	184	.....	26,305	.....	.....	150
28,602	2,887	24,695	.....	1,020	53,072	.....	26,808	7,891	.....	.....	18,373	.....	.....	151
19,132	6,839	10,457	.....	1,836	71,994	.....	27,183	5,136	1,865	.....	35,997	.....	1,813	152
20,356	2,412	16,924	.....	1,020	35,141	1,320	18,738	134	.....	.....	14,949	.....	.....	153
72,385	19,700	51,185	.....	1,500	93,600	.....	28,133	750	12,312	2,957	49,202	.....	246	154
25,424	222	24,084	.....	1,118	63,312	581	22,231	8,209	.....	.....	32,291	.....	.....	155
41,921	2,659	37,899	.....	1,363	5,732	1,200	3,433	1,099	.....	.....	.....	.....	.....	156
23,669	455	21,534	.....	1,680	53,402	.....	8,353	39	3,516	.....	40,200	.....	1,294	157
5,714	436	5,278	.....	.....	28,563	2,187	6,597	4,022	.....	.....	15,757	.....	.....	158
16,692	1,757	14,035	.....	900	32,512	45	9,042	1,336	142	.....	21,651	.....	296	159
15,105	1,250	10,425	.....	3,430	32,524	.....	15,403	25	.....	.....	17,096	.....	.....	160
28,272	2,950	24,112	.....	1,210	36,677	3,650	10,587	1,089	.....	.....	18,468	1,000	1,883	161
54,321	5,844	48,039	425	13	105,510	4,574	32,924	1,769	14,464	6,093	41,323	.....	4,363	162
32,562	2,195	29,367	.....	1,000	91,139	2,034	27,892	3,427	5,388	771	51,627	.....	.....	163
35,880	14,127	21,687	.....	66	55,960	1,806	13,494	1,957	11,205	3,041	24,457	.....	.....	164
17,327	2,593	13,829	.....	900	28,733	1,326	9,782	3,899	.....	.....	12,905	.....	821	165
35,715	16,675	17,840	.....	1,200	24,789	.....	11,854	227	.....	.....	11,161	1,500	47	166
30,648	848	29,800	.....	.....	28,875	.....	3,111	258	743	1,312	23,351	100	.....	167
23,633	6,403	17,162	68	.....	50,584	2,481	25,990	5,325	12,112	2,275	2,401	.....	.....	168
41,177	12,794	27,153	.....	1,230	90,312	.....	37,638	4,622	9,644	4,000	34,408	.....	.....	169
34,017	15,336	17,781	.....	900	63,310	.....	14,285	16,671	8,849	2,391	21,000	.....	114	170
23,466	15,228	8,238	.....	.....	90,852	223	37,208	10,815	11,434	2,918	27,418	.....	836	171
19,006	7,246	11,733	.....	27	41,975	1,829	12,613	2,124	1,032	.....	23,972	.....	405	172
10,179	1,588	8,414	30	147	57,647	.....	21,377	3,337	8,069	.....	24,793	.....	71	173
24,031	2,634	20,322	.....	1,075	77,144	1,795	32,552	1,350	17,341	.....	24,106	.....	.....	174
28,835	5,759	22,116	.....	960	40,114	.....	17,880	519	.....	.....	20,540	180	995	175
22,666	1,962	19,984	.....	720	43,657	2,357	11,804	6,760	.....	.....	22,736	.....	.....	176
60,136	18,228	40,108	.....	1,800	173,711	.....	108,965	3,328	9,600	48,778	.....	.....	3,040	177
73,450	5,492	67,958	.....	.....	56,352	3,185	12,515	2,956	.....	629	37,067	.....	.....	178
14,715	3,407	9,946	.....	1,362	53,932	1,500	27,662	795	.....	.....	23,975	.....	.....	179
10,524	92	10,432	.....	.....	24,195	1,800	2,138	468	.....	.....	19,789	.....	.....	180
20,006	4,802	13,983	.....	1,221	38,232	1,490	17,816	4,410	109	120	14,287	.....	.....	181
11,233	1,056	8,681	.....	1,496	29,325	.....	9,551	577	.....	.....	19,197	.....	.....	182
27,875	8	23,335	.....	4,532	34,533	.....	7,212	668	3,022	2,610	21,021	.....	.....	183
35,126	14,170	18,644	.....	2,312	61,494	564	21,918	1,372	8,446	3,133	25,022	.....	1,039	184
61,387	10,559	50,828	.....	.....	87,133	5,266	20,856	566	8,528	.....	51,557	360	.....	185
19,171	3,507	15,284	.....	380	49,307	1,260	20,126	2,227	.....	.....	25,409	.....	285	186
17,864	3,571	12,924	.....	1,369	61,333	.....	15,055	.....	49	.....	18,373	27,856	.....	187
16,733	1,242	14,016	.....	1,475	47,688	2,090	.....	24,324	700	6,132	14,442	.....	.....	188
27,919	2,877	24,592	.....	450	20,328	1,200	2,266	.....	.....	.....	16,862	.....	.....	189
29,411	9,059	20,352	.....	.....	41,482	.....	15,256	.....	6,136	.....	20,090	.....	.....	190
13,388	2,431	10,538	.....	399	38,494	.....	10,077	3,574	6,313	2,281	16,049	200	.....	191
30,546	6,000	22,314	.....	2,232	50,459	.....	28,877	.....	.....	982	20,600	.....	.....	192
52,040	23,975	26,865	.....	1,200	41,552	1,200	22,700	1,189	.....	.....	16,463	.....	.....	193
15,722	5,095	6,223	.....	4,404	73,004	.....	47,561	.....	4,223	.....	21,220	.....	.....	194
14,723	10,380	4,343	.....	.....	39,834	800	9,838	5,248	15	1,926	21,950	.....	57	195

[1] Includes undistributed highway expenses.

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TABLE 12.—GOVERNMENTAL COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY.	VI.—CHARITIES, HOSPITALS, AND CORRECTIONS.										
		Total.	General supervision.	Charities.				Hospitals.		Corrections.		
				Outdoor poor relief.	Poor in institutions.	Care of children.	Other charities.	General hospitals.	Insane in hospitals.	Institutions for adults.	Institutions for minors.	Probation boards and officers.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912—Continued.											
129	Lincoln, Nebr.	$1,683		$787			$896					
130	Davenport, Iowa	374		374								
131	El Paso, Tex.	7,542		2,836						$4,706		
132	San Diego, Cal.	200					200					
133	Tampa, Fla.	40,045		3,642	$1,950	$1,200		$27,215		6,038		
134	McKeesport, Pa.	1,376			1,376							
135	Flint, Mich.	29,611	$600	4,336				24,675				
136	Kalamazoo, Mich.	5,056	1,380	3,339				337				
137	Racine, Wis.	18,471		15,763				1,751		967		
138	Superior, Wis.											
139	Wheeling, W. Va.	7,889								7,889		
140	Macon, Ga.	25,715		4,850	480			7,200		13,185		
141	Newton, Mass.	27,050	2,491	12,693	8,269			3,246			$351	
142	Butte, Mont.	10,800						2,287			8,513	
143	Woonsocket, R. I.	13,943	989	6,682	3,792			2,477		3		
144	Montgomery, Ala.	8,185		1,989			175	2,218		3,803		
145	Chester, Pa.	40									40	
146	Fitchburg, Mass.	63,975		11,373	10,580			41,942			80	
147	Dubuque, Iowa.											
148	Galveston, Tex.	52,832		116				49,128		3,588		
149	West Hoboken, N. J.	3,283		3,283								
150	New Castle, Pa.	16,219	1,112	6,518	2,802	195		1,542	2,897	1,153		
151	Roanoke, Va.	16,931		2,896	3,073	261		3,000		7,701		
152	Elmira, N. Y.	29,369	1,838	1,518	7,621	9,302		8,270	820			
153	Huntington, W. Va.	14,132		7,369	557			930		5,276		
154	East Orange, N. J.	8,736		4,668		818		3,250				
155	Knoxville, Tenn.	27,478		3,456		80		23,942				
156	Hamilton, Ohio.	13,145		3,562				9,583				
157	Lexington, Ky.	40,900		5,701	1,301	3,606	1,126	17,950		11,217		
158	Springfield, Mo.	1,696		1,348				348				
159	Quincy, Ill.	6,492								6,492		
160	Charlotte, N. C.	548		548								
161	Joliet, Ill.	4,263						2,000		2,263		
162	Pasadena, Cal.	40					40					
163	Auburn, N. Y.	29,379	2,000	12,819	6,367	5,114	95	2,084	900			
164	Everett, Mass.	17,106	822	10,725	2,963			2,412			184	
165	Decatur, Ill.											
166	Portsmouth, Va.	8,495			7,145			1,200		150		
167	Perth Amboy, N. J.	8,756		1,503	4,517	236		2,500				
168	Taunton, Mass.	27,101	3,049	5,446	16,972	684		950				
169	Quincy, Mass.	22,604	1,370	9,331	7,015		81	4,690		117		
170	Lansing, Mich.	9,153		6,503				2,650				
171	Pittsfield, Mass.	21,503	1,575	8,623	9,588			1,387			330	
172	Cedar Rapids, Iowa.	563		563								
173	Oshkosh, Wis.	14,195		14,195								
174	San Jose, Cal.											
175	Amsterdam, N. Y.	14,373	1,628	7,397	2,082	1,065	348	1,853				
176	Jamestown, N. Y.	26,390	1,000	8,944				16,446				
177	Mount Vernon, N. Y.	27,466	1,000	5,781			13,803	6,882				
178	Niagara Falls, N. Y.	9,250	1,899	6,650				701				
179	Jackson, Mich.	33,440	800	5,577	1,866			22,869	2,023	305		
180	Williamsport, Pa.	20,735	1,200		12,110	54	269	157	6,927		18	
181	Joplin, Mo.	4,006		1,628		155	75	158		1,990		
182	Lima, Ohio.	8,506		1,927				4,864		1,715		
183	Muskogee, Okla.	19,056		1,039			100	12,827		5,090		
184	Chelsea, Mass.	33,376	3,505	17,341	1,700			10,535			295	
185	New Rochelle, N. Y.	19,125	790	1,774	5,302	6,989		3,607	663			
186	Aurora, Ill.	2,250						2,250				
187	Lorain, Ohio.	2,042						2,042				
188	Austin, Tex.	15,104		4,189				8,542		2,373		
189	Newport, Ky.	16,569	450	2,619				5,166		8,334		
190	Orange, N. J.	19,516			15,466			4,050				
191	La Crosse, Wis.											
192	Lynchburg, Va.	33,888		3,638	7,595		2,250	11,545		8,860		
193	Shreveport, La.	8,780		2,499		2,506				3,500		$275
194	Colorado Springs, Colo.	2,250		750						1,500		
195	Council Bluffs, Iowa.	100		100								

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PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1912—Continued.

assigned to each, see page 20. For a text discussion of this table, see page 86.]

VII.—EDUCATION.			VIII.—RECREATION.				IX.—MISCELLANEOUS.	X.—GENERAL.				City number.
Total.	Schools.	Libraries.	Total.	Educational recreation.	General recreation, parks, and trees.	Quasi-productive park and enterprises.		Total.	Pensions and gratuities.	Judgments and losses.	Undistributed expenses.	
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912—Continued.												
$261,063	$252,440	$8,623	$7,060	$177	$6,903	.....	.....	$1,117	.....	$1,080	$37	129
255,266	243,652	11,614	38,693	.....	38,693	.....	.....	3,681	$420	1,099	2,162	130
164,281	158,952	5,329	20,085	.....	20,085	.....	.....	1,836	.....	.....	1,836	131
296,965	280,374	16,591	23,131	.....	23,131	.....	.....	28,341	600	300	27,441	132
73,786	73,786	.....	5,893	.....	5,893	.....	$1,155	2,126	1,325	.....	801	133
213,775	210,144	3,631	5,489	.....	5,489	.....	.....	11,691	.....	6,667	5,024	134
146,838	143,907	2,931	4,880	.....	4,880	.....	.....	3,882	.....	1,206	2,676	135
178,548	170,116	8,432	4,490	.....	4,490	.....	777	711	.....	212	499	136
192,175	184,916	7,259	17,689	.....	17,689	.....	.....	5,797	1,402	930	3,465	137
209,453	200,645	8,808	17,884	.....	17,884	.....	1,911	3,385	832	570	1,983	138
178,306	172,452	5,854	41	.....	41	.....	1,231	1,029	.....	150	879	139
115,239	114,230	1,009	8,974	.....	8,974	.....	.....	4,570	.....	2,932	1,638	140
393,698	364,561	29,137	99,662	.....	99,662	.....	4,896	1,260	239	1,021	.....	141
273,897	246,924	26,973	24	.....	24	.....	.....	14,405	1,594	2,104	10,707	142
115,588	111,747	3,841	1,627	.....	1,627	.....	180	.....	.....	.....	.....	143
101,553	96,789	4,764	2,551	.....	2,551	.....	.....	2,101	.....	2,101	.....	144
130,495	129,795	700	5,000	.....	5,000	.....	16	5,098	870	322	3,906	145
176,595	166,915	9,680	19,464	.....	19,464	.....	14,515	4,290	.....	1,395	2,895	146
135,563	126,357	9,206	6,882	.....	6,882	.....	.....	8,355	1,429	4,463	2,463	147
108,791	108,791	.....	3,440	.....	3,440	.....	.....	1,729	.....	30	1,699	148
202,094	196,987	5,107	1,296	.....	1,296	.....	.....	1,928	558	.....	1,370	149
168,348	165,082	3,266	1,825	.....	1,825	.....	.....	4,105	1,606	.....	2,499	150
101,929	101,744	185	600	.....	600	.....	1,700	16,616	.....	.....	16,616	151
156,181	151,681	4,500	5,955	207	5,748	.....	626	10,306	9,076	918	312	152
95,086	90,878	4,208	1,952	.....	1,952	.....	.....	683	.....	50	633	153
279,097	259,242	19,855	20,199	.....	20,199	.....	50	7,360	5,294	.....	2,066	154
100,039	100,011	28	1,501	.....	1,501	.....	.....	130	.....	130	.....	155
161,126	157,679	3,447	1,957	.....	1,957	.....	390	3,828	2,530	918	380	156
131,423	125,896	5,527	5,729	.....	5,729	.....	750	2,494	.....	.....	2,494	157
134,032	131,784	2,248	.....	.....	.....	.....	.....	7,809	.....	5,194	2,615	158
143,141	137,405	5,736	14,131	.....	14,131	.....	39	173	.....	65	108	159
83,184	79,391	3,793	1,100	.....	1,100	.....	17	10,124	120	5,690	4,314	160
173,805	166,740	7,065	9,385	.....	9,385	.....	6	6,348	891	347	5,110	161
344,993	321,436	23,557	28,421	.....	28,421	.....	4	4,449	330	.....	4,119	162
157,165	152,165	5,000	2,717	.....	2,717	.....	20	12,117	3,340	8,777	.....	163
220,543	211,071	9,472	15,465	.....	15,465	.....	8,842	2,703	273	1,745	685	164
155,011	145,637	9,374	6,045	.....	6,045	.....	3,483	441	441	.....	.....	165
62,825	62,825	.....	350	.....	350	.....	.....	2,754	.....	475	2,279	166
173,213	168,801	4,412	5,131	.....	5,131	.....	.....	.....	.....	.....	.....	167
164,612	155,652	8,960	9,655	.....	9,655	.....	11,951	9,569	.....	3,998	5,571	168
208,620	194,412	14,208	19,577	.....	19,577	.....	11,600	840	.....	80	760	169
125,193	119,723	5,470	4,276	.....	4,276	.....	.....	4,501	.....	.....	4,501	170
200,088	190,065	10,023	7,245	.....	7,245	.....	8,811	9,714	2,366	.....	7,348	171
203,493	194,754	8,739	17,389	.....	17,389	.....	.....	3,593	660	941	1,992	172
136,889	129,856	7,033	4,166	.....	4,166	.....	3	5,643	2,250	1,948	1,445	173
233,835	226,445	7,390	18,125	.....	18,125	.....	.....	1,268	.....	.....	1,268	174
100,716	97,716	3,000	392	.....	392	.....	61	2,103	.....	10	2,093	175
149,263	149,263	.....	4,503	.....	4,503	.....	4,951	1,950	1,084	866	.....	176
297,217	282,840	14,377	8,745	.....	8,745	.....	224	114,709	2,110	108,668	3,931	177
185,419	177,214	8,205	1,464	.....	1,464	.....	26	12,520	9,650	2,470	400	178
127,266	119,296	7,970	4,608	.....	4,608	.....	.....	1,840	1,310	317	213	179
130,209	130,209	.....	4,747	.....	4,747	.....	.....	2,884	1,533	.....	1,351	180
120,793	116,076	4,717	2,824	.....	2,824	.....	.....	1,226	.....	225	1,001	181
116,465	113,357	3,108	747	.....	747	.....	58	2,074	1,090	984	.....	182
123,878	119,821	4,057	11,822	.....	11,822	.....	.....	2,929	.....	539	2,390	183
194,549	185,266	9,283	14,301	.....	14,301	.....	15,270	13,211	2,797	8,321	2,093	184
252,020	241,655	10,365	20,847	.....	16,441	$4,406	275	6,225	518	2,682	3,025	185
133,332	126,061	7,271	5,437	.....	5,437	.....	.....	546	.....	171	375	186
121,290	117,750	3,540	4,380	.....	4,380	.....	118	17,462	.....	17,462	.....	187
104,206	104,206	.....	3,029	.....	3,029	.....	1,146	12,210	.....	1,741	10,469	188
92,916	88,919	3,997	1,994	.....	1,994	.....	.....	271	.....	.....	271	189
161,272	161,272	.....	1,524	.....	1,524	.....	.....	3,704	1,557	.....	2,147	190
154,880	148,880	6,000	9,658	.....	9,658	.....	729	8,415	2,792	1,670	3,953	191
83,026	83,026	.....	7,588	735	6,853	.....	1,000	7,257	418	300	6,539	192
83,830	83,430	400	1,421	.....	1,421	.....	78	13,169	.....	.....	13,169	193
244,085	237,615	6,470	29,463	.....	29,463	.....	.....	4,235	.....	311	3,924	194
146,407	140,410	5,997	8,409	.....	8,409	.....	.....	5,687	1,640	3,082	965	195

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TABLE 13.—GOVERNMENTAL COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY

(For a list of the cities arranged alphabetically by states, with the number

City number.	CITY.	ALL GENERAL DEPARTMENTS.		I.—GENERAL GOVERNMENT.		II.—PROTECTION TO PERSON AND PROPERTY.						III.—CONSERVATION OF HEALTH.	
						Police department.		Fire department.		All other.			
		Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.
	Grand total	$508,543,048	$17.34	$59,717,194	$2.04	$59,777,366	$2.04	$47,414,830	$1.62	$9,646,916	$0.33	$10,354,178	$0.35
	Group I	267,873,581	21.24	35,942,623	2.85	34,652,998	2.75	19,919,486	1.58	6,163,116	0.49	5,607,925	0.44
	Group II	68,622,094	19.99	8,781,930	2.56	7,349,157	2.14	6,919,378	2.02	1,566,245	0.46	1,407,573	0.41
	Group III	86,064,056	14.22	7,312,118	1.21	9,288,081	1.53	10,143,676	1.68	1,008,682	0.17	1,755,205	0.29
	Group IV	49,062,918	12.06	4,290,706	1.05	5,138,387	1.26	6,082,235	1.50	561,144	0.14	977,713	0.24
	Group V	36,920,399	11.69	3,389,817	1.07	3,348,743	1.06	4,350,055	1.38	347,729	0.11	605,762	0.19
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1912.												
1	New York, N. Y.	$124,492,413	$24.58	$16,920,019	$3.34	$15,036,192	$2.97	$8,772,457	$1.73	$3,401,388	$0.67	$2,872,085	$0.57
2	Chicago, Ill.	42,319,339	18.44	6,455,558	2.81	6,706,165	2.92	3,332,303	1.45	839,924	0.37	541,803	0.24
3	Philadelphia, Pa.	28,857,858	17.97	3,990,716	2.48	4,323,957	2.69	1,467,428	0.91	706,337	0.44	525,593	0.33
4	St. Louis, Mo.	12,744,453	17.90	1,455,098	2.04	2,020,421	2.84	1,087,014	1.53	204,436	0.29	135,454	0.19
5	Boston, Mass.	19,952,503	28.06	2,147,585	3.02	2,266,268	3.19	1,606,492	2.26	331,266	0.47	576,824	0.81
6	Cleveland, Ohio	9,610,153	16.10	1,331,236	2.23	895,896	1.50	809,773	1.36	122,037	0.20	288,486	0.48
7	Baltimore, Md.	8,621,861	15.14	1,000,751	1.76	1,256,407	2.21	924,392	1.62	103,551	0.18	191,872	0.34
8	Pittsburgh, Pa.	12,401,997	22.52	1,726,443	3.14	1,137,998	2.07	1,030,817	1.87	390,324	0.69	318,289	0.58
9	Detroit, Mich.	8,873,004	17.62	915,217	1.82	1,009,694	2.01	868,810	1.77	73,853	0.15	157,519	0.31
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1912.												
10	Buffalo, N. Y.	$9,249,687	$21.04	$1,008,024	$2.29	$966,751	$2.20	$1,056,591	$2.40	$165,235	$0.38	$317,590	$0.72
11	San Francisco, Cal.	9,749,511	22.49	1,533,192	3.54	1,486,830	3.43	1,562,679	3.60	242,158	0.56	99,993	0.23
12	Milwaukee, Wis.	7,335,777	18.33	801,319	2.00	616,793	1.54	688,755	1.72	140,290	0.35	155,868	0.39
13	Cincinnati, Ohio	8,009,506	20.67	1,174,901	3.03	835,005	2.15	802,671	2.07	96,904	0.25	140,347	0.36
14	Los Angeles, Cal.	7,738,732	20.05	1,391,664	3.61	669,208	1.73	479,783	1.24	317,228	0.82	94,872	0.25
15	Newark, N. J.	7,837,422	21.22	920,544	2.49	927,056	2.51	639,214	1.73	101,937	0.28	266,842	0.72
16	New Orleans, La.	4,486,054	12.79	669,129	1.91	392,550	1.12	505,478	1.44	87,724	0.25	104,283	0.30
17	Washington, D. C.	8,715,163	25.43	653,662	1.91	1,050,349	3.06	653,373	1.91	322,070	0.94	138,624	0.40
18	Minneapolis, Minn.	5,500,242	17.00	629,495	1.95	404,615	1.25	530,834	1.64	92,649	0.29	89,154	0.28
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1912.												
19	Jersey City, N. J.	$3,912,413	$13.90	$298,596	$1.06	$659,562	$2.34	$425,902	$1.51	$18,478	$0.07	$40,565	$0.14
20	Seattle, Wash.	4,739,296	17.08	467,330	1.68	427,485	1.54	564,666	2.04	59,315	0.21	93,136	0.34
21	Kansas City, Mo.	4,238,857	15.94	435,131	1.64	570,486	2.14	415,388	1.56	67,767	0.25	43,277	0.16
22	Indianapolis, Ind.	3,384,652	13.71	159,114	0.64	425,178	1.72	517,243	2.09	26,370	0.11	57,138	0.23
23	Providence, R. I.	3,722,325	15.82	252,354	1.07	480,863	2.04	459,442	1.95	44,865	0.19	127,813	0.54
24	Portland, Oreg.	3,072,844	13.10	197,095	0.84	339,888	1.45	402,657	1.72	52,520	0.22	26,528	0.11
25	Rochester, N. Y.	4,050,485	17.58	328,458	1.43	438,110	1.90	455,205	1.98	37,634	0.16	71,907	0.31
26	Denver, Colo.	4,634,078	20.13	887,030	3.85	301,068	1.31	377,064	1.64	76,657	0.33	171,844	0.75
27	Louisville, Ky.	3,257,624	14.21	259,391	1.13	435,859	1.90	349,696	1.52	21,243	0.09	74,444	0.32
28	St. Paul, Minn.	2,944,051	13.01	215,049	0.95	279,753	1.24	398,994	1.76	31,079	0.14	54,328	0.24
29	Columbus, Ohio	2,747,046	14.17	188,542	0.98	238,542	1.23	325,715	1.68	33,672	0.17	43,375	0.22
30	Toledo, Ohio	2,052,008	11.61	173,300	0.98	211,944	1.20	277,149	1.57	13,407	0.08	23,855	0.14
31	Oakland, Cal.	2,480,078	14.82	216,590	1.29	243,360	1.45	285,919	1.71	53,939	0.32	32,323	0.19
32	Atlanta, Ga.	2,016,639	12.07	141,189	0.85	285,591	1.71	223,664	1.34	26,653	0.16	74,961	0.45
33	Worcester, Mass.	2,776,011	18.25	143,763	0.94	226,518	1.49	250,605	1.65	14,478	0.10	65,085	0.43
34	Birmingham, Ala.	1,297,656	8.64	98,704	0.66	159,863	1.06	216,198	1.44	29,786	0.20	20,525	0.14
35	Syracuse, N. Y.	2,353,672	16.39	221,049	1.54	204,139	1.42	234,530	1.63	23,930	0.17	88,865	0.62
36	New Haven, Conn.	2,027,406	14.55	146,967	1.05	249,682	1.79	241,089	1.73	24,898	0.18	28,894	0.21
37	Memphis, Tenn.	1,779,856	12.95	100,951	0.73	220,168	1.60	208,894	1.52	40,229	0.29	49,008	0.36
38	Scranton, Pa.	1,351,129	9.94	119,456	0.88	121,332	0.89	130,107	0.95	22,215	0.16	9,763	0.07
39	Richmond, Va.	1,834,157	13.95	178,515	1.36	198,268	1.51	193,564	1.47	36,027	0.27	53,132	0.40
40	Paterson, N. J.	1,389,480	10.67	95,394	0.73	164,512	1.26	225,224	1.73	2,520	0.02	22,742	0.17
41	Omaha, Nebr.	2,108,443	16.36	180,328	1.40	144,143	1.12	470,849	3.65	31,789	0.25	27,936	0.22
42	Fall River, Mass.	1,560,419	12.74	82,568	0.67	176,554	1.44	173,373	1.42	5,958	0.05	51,226	0.42
43	Spokane, Wash.	1,775,019	14.67	158,980	1.31	131,136	1.08	185,565	1.53	24,848	0.21	36,070	0.30
44	Dayton, Ohio	1,518,182	12.61	114,632	0.95	152,717	1.27	150,691	1.25	6,883	0.06	23,293	0.19
45	Grand Rapids, Mich.	1,619,782	13.70	158,321	1.34	146,979	1.24	203,603	1.72	7,681	0.07	51,926	0.44
46	Nashville, Tenn.	1,231,616	10.92	74,790	0.66	139,712	1.24	144,405	1.28	17,988	0.16	27,026	0.24
47	Bridgeport, Conn.	1,366,434	12.54	108,085	0.99	149,446	1.37	219,066	2.01	18,953	0.17	18,422	0.17
48	Lowell, Mass.	1,424,598	13.10	112,956	1.04	148,254	1.36	174,242	1.60	9,717	0.09	25,273	0.23
49	Cambridge, Mass.	1,742,360	16.17	114,943	1.07	174,196	1.62	134,422	1.25	23,328	0.22	55,524	0.52
50	San Antonio, Tex.	918,982	8.65	77,271	0.73	97,055	0.91	129,142	1.21	13,701	0.13	7,790	0.07
51	New Bedford, Mass.	1,651,132	15.83	133,597	1.29	181,761	1.74	136,111	1.30	21,789	0.21	56,008	0.54
52	Hartford, Conn.	1,773,519	17.19	111,942	1.08	190,777	1.85	243,085	2.36	12,071	0.12	25,726	0.25
53	Dallas, Tex.	1,140,616	11.11	100,026	0.97	110,880	1.08	161,023	1.57	18,490	0.18	5,788	0.06
54	Trenton, N. J.	1,177,159	11.53	119,521	1.17	150,224	1.47	128,705	1.26	10,438	0.10	21,434	0.21
55	Albany, N. Y.	1,528,445	15.03	188,328	1.85	203,552	2.00	215,034	2.11	15,688	0.15	20,652	0.20
56	Salt Lake City, Utah	1,465,587	14.48	151,682	1.50	108,526	1.07	95,445	0.94	11,671	0.12	27,603	0.27

[1] Less than one-half of 1 cent.

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PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE—TOTAL AND PER CAPITA: 1912.

assigned to each, see page 20. For a text discussion of this table, see page 92.]

IV.—SANITATION, OR PROMOTION OF CLEANLINESS.		V.—HIGHWAYS.		VI.—CHARITIES, HOSPITALS, AND CORRECTIONS.		VII.—EDUCATION.				VIII.—RECREATION.		IX.—MISCELLANEOUS.		X.—GENERAL.		City number.
						Schools.		Libraries.								
Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	
$41,583,433	$1.42	$58,027,116	$1.98	$33,231,282	$1.13	$147,063,514	$5.02	$6,549,428	$0.22	$18,774,869	$0.64	$1,826,714	$0.06	$14,576,208	$0.50	
22,033,052	1.75	26,073,977	2.07	21,593,322	1.71	70,040,851	5.55	3,063,530	0.24	10,912,413	0.87	1,004,754	0.08	10,865,534	0.86	
5,199,058	1.51	9,046,463	2.63	5,247,457	1.53	18,203,956	5.30	897,791	0.26	2,523,333	0.73	167,076	0.05	1,312,677	0.38	
7,564,133	1.25	11,818,545	1.95	3,538,910	0.58	27,646,913	4.57	1,294,055	0.21	3,164,505	0.52	267,205	0.04	1,262,027	0.21	
4,143,023	1.02	6,072,131	1.49	1,519,979	0.37	17,456,482	4.29	717,980	0.18	1,319,190	0.32	212,700	0.05	571,348	0.14	
2,644,167	0.84	5,015,999	1.59	1,331,714	0.42	13,715,312	4.34	576,072	0.18	855,428	0.27	174,979	0.06	564,622	0.18	
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1912.																
$9,982,532	$1.97	$9,759,703	$1.93	$10,856,524	$2.14	$34,725,251	$6.86	$1,177,946	$0.23	$4,099,728	$0.81	$11,301	(1)	$6,877,287	$1.36	1
3,720,475	1.62	2,791,263	1.22	2,700,547	1.18	10,403,502	4.53	315,882	0 14	2,828,816	1.23	86,408	$0.04	1,596,593	0.70	2
2,056,050	1.28	4,200,748	2.62	3,014,272	1.88	6,234,612	3.88	209,768	0.13	934,568	0.58	490,193	0.31	703,616	0.44	3
1,264,031	1.78	1,710,877	2.40	771,186	1.08	3,327,316	4.67	161,601	0.23	391,555	0.55	49,800	0.07	165,664	0.23	4
1,854,351	2.61	2,080,796	2.93	1,664,457	2.34	4,900,268	6.89	395,805	0.56	1,338,939	1.88	238,626	0.34	544,826	0.77	5
814,170	1.36	1,074,689	1.80	502,253	0.84	2,915,646	4.88	284,043	0.48	217,784	0.36	97,014	0.16	257,126	0.43	6
875,181	1.54	1,079,091	1.89	674,426	1.18	1,939,800	3.41	87,000	0.15	352,636	0.62	1,474	(1)	135,280	0.24	7
774,925	1.41	1,628,041	2.96	846,066	1.54	3,494,377	6.35	331,780	0.60	446,947	0.81	7,887	0.01	278,103	0.51	8
691,337	1.37	1,742,709	3.46	563,591	1.12	2,999,979	4.17	99,705	0.20	301,440	0.60	22,051	0.04	307,039	0.61	9
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1912.																
$507,039	$1.15	$1,717,681	$3.91	$655,225	$1.49	$2,156,458	$4.90	$125,990	$0.29	$332,073	$0.76	$30,125	$0.07	$210,855	$0.48	10
527,843	1.22	893,704	2.06	854,029	1.97	1,555,879	4.28	71,053	0.16	402,741	0.93	7,927	0.02	211,483	0.49	11
963,224	2.41	1,027,297	2.57	533,602	1.33	1,877,435	4.69	87,979	0.22	286,642	0.72	29,985	0.07	126,588	0.32	12
568,691	1.47	1,106,168	2.85	569,352	1.47	2,094,017	5.40	141,254	0.36	189,872	0.49	79,177	0.20	211,147	0.54	13
355,319	0.92	1,033,178	2.68	378,368	0.98	2,530,672	6.56	120,809	0.31	284,190	0.74	3,184	0.01	80,257	0.21	14
540,094	1.46	671,494	1.82	746,742	2.02	2,455,820	6.65	129,486	0.35	292,258	0.79	4,837	0.01	141,098	0.38	15
728,369	2.08	524,484	1.50	188,045	0.54	1,116,625	3.18	36,530	0.10	88,591	0.25	1,458	(1)	42,788	0.12	16
651,628	1.90	1,257,624	3.67	1,133,899	3.31	2,263,203	6.60	72,317	0.21	328,983	0.96	8,507	0.02	180,924	0.53	17
356,851	1.10	814,833	2.52	188,195	0.58	1,853,847	5.73	112,373	0.35	317,983	0.98	1,876	0.01	107,537	0.33	18
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1912.																
$261,658	$0.93	$378,299	$1.34	$131,571	$0.47	$1,451,539	$5.16	$54,443	$0.19	$94,309	$0.34	$642	(1)	$96,848	$0.34	19
668,282	2.41	419,034	1.51	85,184	0.31	1,494,735	5.39	137,328	0.50	192,900	0.70	.....	.....	129,851	0.47	20
338,906	1.27	470,146	1.77	305,046	1.15	1,238,421	4.66	62,657	0.24	237,501	0.89	237	(1)	53,894	0.20	21
268,863	1.09	412,667	1.67	121,712	0.49	1,144,208	4.63	63,879	0.26	119,913	0.49	792	(1)	67,577	0.27	22
294,278	1.25	632,331	2.69	136,389	0.58	1,081,611	4.60	30,500	0.13	112,082	0.48	3,129	$0.01	66,668	0.28	23
284,159	1.21	417,740	1.78	22,516	0.10	1,167,101	4.98	57,140	0.24	69,697	0.30	2,774	0.01	33,029	0.14	24
494,902	2.15	546,986	2.37	222,165	0.96	1,058,754	4.60	8,802	0.04	265,841	1.15	23,120	0.10	98,601	0.43	25
255,286	1.11	550,839	2.39	160,916	0.70	1,361,571	5.91	41,615	0.18	342,127	1.49	36,946	0.16	71,065	0.31	26
319,558	1.39	512,852	2.24	256,433	1.12	795,261	3.47	72,730	0.32	102,488	0.45	1,103	(1)	56,566	0.25	27
176,727	0.78	523,762	2.31	110,595	0.49	931,643	4.12	55,870	0.25	116,365	0.51	956	(1)	48,930	0.22	28
325,226	1.68	483,581	2.49	51,235	0.26	939,544	4.85	35,802	0.18	42,454	0.22	510	(1)	38,848	0.20	29
138,335	0.78	246,441	1.39	42,856	0.24	787,420	4.46	18,534	0.10	72,609	0.41	1,541	0.01	44,617	0.25	30
175,939	1.05	371,689	2.22	6,580	0.04	857,893	5.30	71,836	0.43	113,497	0.68	46	(1)	20,467	0.12	31
270,871	1.62	271,519	1.63	152,935	0.92	479,953	2.87	21,551	0.13	60,123	0.36	2,500	0.01	5,129	0.03	32
196,326	1.29	545,936	3.59	222,333	1.46	914,283	6.01	56,500	0.37	91,014	0.60	37,388	0.25	11,782	0.08	33
134,387	0.89	152,579	1.02	34,359	0.23	421,230	2.80	7,677	0.05	10,735	0.07	.....	.....	11,613	0.08	34
219,646	1.53	349,090	2.43	173,408	1.21	662,175	4.61	42,385	0.30	67,036	0.47	15,615	0.11	51,804	0.36	35
103,951	0.75	254,773	1.83	117,111	0.84	714,313	5.13	35,393	0.25	73,253	0.53	383	(1)	36,699	0.26	36
165,491	1.20	280,772	2.04	76,494	0.56	475,922	3.46	18,234	0.13	134,944	0.98	.....	.....	8,749	0.06	37
140,501	1.03	141,126	1.04	.....	.....	621,733	4.58	21,357	0.16	15,177	0.11	1,100	0.01	7,262	0.05	38
233,015	1.77	395,759	3.01	85,647	0.65	385,181	2.93	1,000	0.01	55,065	0.42	180	(1)	18,804	0.14	39
104,556	0.80	107,912	0.83	55,189	0.42	537,091	4.13	24,020	0.18	19,151	0.15	88	(1)	31,081	0.24	40
111,648	0.87	359,957	2.79	15,143	0.12	653,922	5.07	25,842	0.20	56,527	0.44	.....	.....	30,359	0.24	41
112,093	0.91	239,981	1.96	121,095	0.99	515,325	4.21	30,993	0.25	24,051	0.20	19,915	0.16	7,287	0.06	42
153,304	1.27	248,339	2.05	34,158	0.28	694,319	5.74	29,133	0.24	44,291	0.37	.....	.....	34,876	0.29	43
159,522	1.33	279,292	2.32	62,062	0.52	506,452	4.21	21,041	0.17	22,591	0.19	701	0.01	18,305	0.15	44
99,706	0.84	204,336	1.73	27,434	0.23	631,493	5.34	36,284	0.31	43,986	0.37	.....	.....	8,133	0.07	45
118,508	1.05	187,413	1.66	49,575	0.44	387,357	3.44	16,036	0.14	60,975	0.54	.....	.....	7,831	0.07	46
107,388	0.99	206,133	1.89	118,884	1.09	355,183	3.26	24,253	0.22	32,903	0.30	.....	.....	7,718	0.07	47
116,637	1.07	208,520	1.92	92,165	0.85	437,987	4.03	17,307	0.16	25,160	0.23	39,284	0.36	17,096	0.16	48
196,733	1.83	272,807	2.53	61,977	0.58	541,851	5.03	30,356	0.28	88,880	0.83	26,733	0.25	20,601	0.19	49
96,132	0.90	105,283	0.99	27,555	0.26	327,137	3.08	13,905	0.13	16,396	0.15	.....	.....	7,615	0.07	50
172,349	1.65	252,354	2.42	73,036	0.70	475,445	4.56	39,039	0.37	60,522	0.58	47,011	0.45	2,110	0.02	51
106,354	1.03	234,770	2.28	127,760	1.24	610,591	5.92	16,000	0.16	73,674	0.71	444	(1)	20,325	0.20	52
110,520	1.08	159,099	1.55	65,301	0.64	359,102	3.50	8,016	0.08	38,937	0.38	.....	.....	3,365	0.03	53
93,393	0.91	102,599	1.01	30,939	0.30	463,671	4.54	15,997	0.16	29,362	0.29	67	(1)	10,809	0.11	54
115,775	1.14	141,453	1.39	46,151	0.45	426,362	4.19	14,200	0.14	93,957	0.92	4,000	0.04	43,293	0.43	55
123,208	1.22	150,327	0.49	14,938	0.15	709,084	7.01	16,400	0.16	44,103	0.44	.....	.....	12,420	0.12	56

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TABLE 13.—GOVERNMENTAL COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY.	ALL GENERAL DEPARTMENTS.		I.—GENERAL GOVERNMENT.		II.—PROTECTION TO PERSON AND PROPERTY.						III.—CONSERVATION OF HEALTH.	
						Police department.		Fire department.		All other.			
		Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1912.												
57	Reading, Pa.	$820,776	$8.22	$46,171	$0.46	$66,719	$0.67	$69,799	$0.70	$4,500	$0.05	$9,576	$0.10
58	Camden, N. J.	1,103,491	11.18	82,042	0.83	158,208	1.60	139,063	1.41	14,854	0.15	13,068	0.13
59	Springfield, Mass.	1,947,218	20.51	85,876	0.90	166,787	1.76	257,153	2.71	16,493	0.17	40,941	0.43
60	Tacoma, Wash.	1,332,046	14.16	114,020	1.22	100,074	1.06	214,173	2.28	19,189	0.21	22,414	0.24
61	Lynn, Mass.	1,283,038	13.65	105,199	1.12	112,661	1.20	137,261	1.46	19,071	0.20	39,597	0.42
62	Des Moines, Iowa	1,312,217	14.30	87,955	0.96	90,952	0.99	159,480	1.74	3,722	0.04	11,345	0.12
63	Lawrence, Mass.	1,208,181	13.26	71,887	0.79	132,517	1.45	106,626	1.17	6,728	0.07	121,539	1.33
64	Wilmington, Del.	787,944	8.77	90,484	1.01	99,040	1.10	65,779	0.73	10,422	0.12	8,219	0.09
65	Kansas City, Kans.	866,197	9.73	76,907	0.86	82,151	0.92	130,195	1.46	5,528	0.06	8,392	0.09
66	Yonkers, N. Y.	1,669,373	19.20	168,761	1.94	214,452	2.47	151,852	1.75	17,437	0.20	40,711	0.47
67	Youngstown, Ohio	933,929	10.79	82,465	0.95	117,891	1.36	98,141	1.13	8,941	0.10	7,549	0.09
68	Houston, Tex.	1,031,415	11.95	109,521	1.27	124,780	1.45	124,013	1.44	15,538	0.18	26,120	0.31
69	Fort Worth, Tex.	752,148	8.91	61,963	0.73	85,805	1.02	110,658	1.31	6,455	0.08	11,687	0.14
70	Duluth, Minn.	1,173,800	13.95	142,551	1.69	108,035	1.28	180,359	2.14	12,060	0.14	34,449	0.41
71	Norfolk, Va.	1,021,434	12.24	117,231	1.40	156,306	1.87	118,917	1.42	21,937	0.26	33,353	0.40
72	Oklahoma City, Okla.	865,545	10.40	68,884	0.83	93,900	1.13	122,075	1.47	8,333	0.10	12,289	0.15
73	Schenectady, N. Y.	896,929	10.92	105,050	1.28	92,681	1.13	102,077	1.24	10,571	0.13	18,418	0.22
74	Somerville, Mass.	1,278,217	15.83	75,982	0.94	103,295	1.28	98,182	1.22	12,043	0.15	36,905	0.46
75	St. Joseph, Mo.	846,293	10.55	71,627	0.89	112,543	1.40	132,331	1.65	8,656	0.11	5,070	0.06
76	Utica, N. Y.	1,021,996	13.03	96,890	1.24	74,306	0.95	168,054	2.14	13,370	0.17	8,513	0.11
77	Elizabeth, N. J.	763,466	9.77	78,190	1.00	106,674	1.37	87,399	1.12	5,134	0.07	17,773	0.23
78	Waterbury, Conn.	943,521	12.09	98,743	1.26	85,885	1.10	97,076	1.24	7,069	0.09	19,292	0.25
79	Troy, N. Y.	1,201,067	15.56	121,618	1.58	124,405	1.61	109,343	1.42	6,540	0.08	20,274	0.26
80	Akron, Ohio	813,868	10.86	68,204	0.91	68,634	0.92	104,943	1.40	7,743	0.10	14,451	0.19
81	Manchester, N. H.	795,773	10.90	79,255	1.09	76,967	1.05	139,120	1.91	5,222	0.07	19,509	0.27
82	Hoboken, N. J.	1,047,899	14.40	97,184	1.34	153,046	2.10	129,379	1.78	7,045	0.10	10,800	0.15
83	Wilkes-Barre, Pa.	650,201	9.22	54,076	0.77	64,217	0.91	60,550	0.86	3,771	0.05	8,419	0.12
84	Erie, Pa.	614,306	8.83	48,571	0.70	72,165	1.04	100,087	1.44	4,960	0.07	15,812	0.23
85	Evansville, Ind.	665,910	9.57	43,786	0.63	83,954	1.21	95,238	1.37	4,179	0.06	11,755	0.17
86	Peoria, Ill.	970,601	14.16	83,440	1.22	84,981	1.24	146,467	2.14	24,758	0.36	12,804	0.19
87	Fort Wayne, Ind.	636,579	9.38	32,927	0.49	59,672	0.88	92,491	1.36	6,964	0.10	7,956	0.12
88	Harrisburg, Pa.	686,107	10.24	60,798	0.91	50,686	0.76	34,784	0.52	8,709	0.13	9,702	0.14
89	Savannah, Ga.	816,059	12.36	75,667	1.15	130,962	1.98	115,552	1.75	9,157	0.14	30,693	0.46
90	East St. Louis, Ill.	793,897	12.35	89,419	1.39	84,166	1.31	110,700	1.72	9,804	0.15	10,762	0.17
91	Jacksonville, Fla.	883,045	13.74	79,781	1.24	132,317	2.06	118,832	1.85	9,279	0.14	29,309	0.46
92	South Bend, Ind.	544,207	8.88	38,786	0.63	50,719	0.83	71,647	1.17	9,425	0.15	7,616	0.12
93	Terre Haute, Ind.	674,074	11.05	42,986	0.70	78,132	1.28	123,686	2.03	6,380	0.10	3,134	0.05
94	Passaic, N. J.	612,292	10.07	65,116	1.07	43,492	0.72	57,056	0.94	4,923	0.08	14,658	0.24
95	Johnstown, Pa.	435,908	7.17	24,647	0.41	50,570	0.83	69,240	1.14	10	(1)	8,875	0.15
96	Bayonne, N. J.	748,002	12.33	64,545	1.06	79,248	1.31	73,356	1.21	6,246	0.10	5,431	0.09
97	Brockton, Mass.	878,185	14.48	62,808	1.04	75,844	1.25	98,343	1.62	4,974	0.08	20,372	0.34
98	Portland, Me.	1,040,239	17.21	63,003	1.04	104,233	1.72	157,429	2.60	8,668	0.14	16,033	0.27
99	Holyoke, Mass.	876,568	14.51	69,665	1.15	79,888	1.32	126,701	2.10	5,495	0.09	32,522	0.54
100	Charleston, S. C.	655,498	11.02	61,594	1.04	106,550	1.79	117,849	1.98	6,407	0.11	12,370	0.21
101	Wichita, Kans.	569,315	9.61	46,800	0.79	53,611	0.91	83,656	1.41	2,773	0.05	4,933	0.08
102	Allentown, Pa.	369,112	6.47	28,215	0.49	27,469	0.48	38,931	0.68	1,331	0.02	3,247	0.06
103	Springfield, Ill.	675,644	12.29	91,154	1.66	53,042	0.96	78,049	1.42	46,370	0.84	5,409	0.10
104	Covington, Ky.	539,944	9.88	61,701	1.13	64,744	1.18	60,780	1.11	2,872	0.05	6,625	0.12
105	Altoona, Pa.	439,156	8.07	39,815	0.73	39,551	0.73	59,412	1.09	6,341	0.12	2,749	0.05
106	Pawtucket, R. I.	750,163	13.79	73,879	1.36	73,455	1.35	85,839	1.58	5,936	0.11	6,502	0.12
107	Canton, Ohio	491,408	9.10	47,797	0.89	37,475	0.69	58,945	1.09	5,170	0.10	3,760	0.07
108	Mobile, Ala.	457,472	8.53	44,901	0.84	78,953	1.47	64,663	1.21	9,730	0.18	12,545	0.23
109	Sacramento, Cal.	1,010,521	18.94	137,065	2.57	64,138	1.20	94,597	1.77	17,639	0.33	17,122	0.32
110	Saginaw, Mich.	635,918	12.15	56,771	1.08	52,938	1.01	52,748	1.01	3,918	0.07	9,919	0.19
111	Sioux City, Iowa.	540,208	10.57	43,709	0.86	45,272	0.89	48,701	0.95	5,461	0.11	2,747	0.05
112	Binghamton, N. Y.	541,150	10.74	50,012	0.99	50,461	1.00	53,327	1.06	3,386	0.07	9,974	0.20
113	Atlantic City, N. J.	1,143,448	22.76	101,712	2.02	156,768	3.12	179,111	3.56	41,477	0.83	21,704	0.43
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912.												
114	Rockford, Ill.	$536,192	$10.83	$43,346	$0.88	$37,627	$0.76	$77,451	$1.56	$2,502	$0.05	$7,508	$0.15
115	Little Rock, Ark.	458,830	9.42	37,495	0.77	55,257	1.13	79,334	1.63	3,197	0.07	11,479	0.24
116	Augusta, Ga.	671,696	13.80	51,565	1.06	92,698	1.91	77,569	1.59	11,014	0.23	14,616	0.30
117	Springfield, Ohio	532,972	10.97	52,181	1.07	29,850	0.61	58,518	1.20	2,674	0.06	3,797	0.08
118	Lancaster, Pa.	369,183	7.61	21,881	0.45	34,160	0.70	31,062	0.64	1,200	0.02	3,962	0.08
119	Pueblo, Colo.	524,661	10.94	48,684	1.01	39,928	0.83	94,672	1.97	5,156	0.11	7,071	0.15
120	New Britain, Conn.	458,220	9.66	49,226	1.04	37,121	0.78	44,757	0.94	6,753	0.14	5,676	0.12
121	Chattanooga, Tenn.	533,804	11.28	51,951	1.10	67,152	1.42	92,775	1.96	688	0.01	5,641	0.12
122	York, Pa.	310,594	6.58	20,765	0.44	26,185	0.55	24,624	0.52	1,138	0.02	1,875	0.04
123	Malden, Mass.	687,928	14.70	39,008	0.83	51,074	1.09	57,270	1.22	5,553	0.12	19,241	0.41
124	Berkeley, Cal.	619,941	13.32	49,614	1.07	32,295	0.69	57,631	1.24	10,164	0.22	5,419	0.12
125	Bay City, Mich.	438,207	9.49	39,362	0.85	25,511	0.55	54,211	1.17	2,806	0.06	5,932	0.13
126	Haverhill, Mass.	636,185	13.93	52,561	1.15	48,105	1.05	56,500	1.24	4,373	0.10	14,826	0.32
127	Topeka, Kans.	526,525	11.58	34,282	0.75	30,095	0.66	62,732	1.38	3,329	0.07	3,847	0.08
128	Salem, Mass.	594,459	13.09	36,882	0.81	56,808	1.25	46,160	1.02	8,509	0.19	45,624	1.00

[1] Less than one-half of 1 cent.

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PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE—TOTAL AND PER CAPITA: 1912—Continued.

assigned to each, see page 20. For a text discussion of this table, see page 92.]

IV.—SANITATION, OR PROMOTION OF CLEANLINESS.		V.—HIGHWAYS.		VI.—CHARITIES, HOSPITALS, AND CORRECTIONS.		VII.—EDUCATION.				VIII.—RECREATION.		IX.—MISCELLANEOUS.		X.—GENERAL.		City number.
						Schools.		Libraries.								
Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1912.																
$88,621	$0.89	$163,094	$1.63	.....	.....	$319,626	$3.20	$22,428	$0.22	$21,448	$0.21	.....	.....	$8,794	$0.09	57
47,289	0.48	107,273	1.09	$17,929	$0.18	467,546	4.74	13,484	0.14	15,930	0.16	$253	(1)	26,552	0.27	58
140,901	1.48	330,702	3.48	52,172	0.55	689,998	7.27	55,708	0.59	76,201	0.80	19,178	$0.20	15,108	0.16	59
74,722	0.79	191,073	2.03	6,663	0.07	489,499	5.19	36,158	0.39	52,228	0.56	13	(1)	11,920	0.13	60
104,611	1.11	179,362	1.91	63,045	0.67	386,355	4.11	19,531	0.21	43,108	0.46	52,971	0.56	20,266	0.22	61
68,347	0.74	171,143	1.86	3,632	0.04	615,813	6.71	22,657	0.25	48,978	0.53	12,717	0.14	15,476	0.17	62
107,469	1.18	150,352	1.65	68,448	0.75	380,561	4.18	19,488	0.21	28,748	0.32	10,482	0.12	3,336	0.04	63
84,126	0.94	119,084	1.33	2,446	0.03	267,303	2.98	13,283	0.15	27,708	0.31	50	(1)	.....	.....	64
42,497	0.48	69,316	0.78	8,399	0.09	386,522	4.34	8,055	0.09	37,586	0.42	.....	.....	10,649	0.12	65
164,568	1.89	200,900	2.31	103,863	1.19	560,413	6.45	12,100	0.14	19,811	0.23	181	(1)	14,324	0.16	66
76,333	0.88	75,168	0.87	12,971	0.15	392,870	4.54	14,092	0.16	32,475	0.38	401	(1)	14,632	0.17	67
108,488	1.26	176,092	2.04	8,837	0.10	305,104	3.53	8,716	0.10	15,335	0.18	3,713	0.04	5,158	0.06	68
42,867	0.51	99,195	1.17	30,964	0.37	253,440	3.00	9,249	0.11	32,000	0.38	690	0.01	7,145	0.08	69
33,727	0.40	150,661	1.79	959	0.01	454,568	5.40	14,510	0.17	34,509	0.41	272	(1)	7,140	0.08	70
149,364	1.79	92,960	1.11	43,741	0.52	234,634	2.81	5,429	0.07	25,518	0.31	1,341	0.02	20,703	0.25	71
74,831	0.90	52,198	0.63	24,818	0.30	381,588	4.59	7,482	0.09	17,454	0.21	.....	.....	1,693	0.02	72
76,072	0.93	75,427	0.92	50,059	0.61	323,408	3.94	11,000	0.13	7,581	0.09	13,062	0.16	11,523	0.14	73
138,239	1.71	236,074	2.92	35,372	0.44	414,762	5.14	39,662	0.49	39,861	0.49	39,558	0.49	8,282	0.10	74
31,681	0.40	82,925	1.03	17,590	0.22	330,514	4.12	16,511	0.21	25,197	0.31	25	(1)	11,623	0.14	75
98,863	1.26	112,673	1.44	43,710	0.56	353,691	4.51	20,054	0.26	20,141	0.26	1,601	0.02	10,130	0.13	76
74,132	0.95	68,320	0.87	34,186	0.44	263,797	3.37	16,263	0.21	6,073	0.08	210	(1)	5,315	0.07	77
50,087	0.64	104,395	1.34	52,641	0.67	379,953	4.87	20,827	0.27	20,670	0.26	809	0.01	6,074	0.08	78
171,210	2.22	134,628	1.74	125,264	1.62	328,289	4.25	6,500	0.08	19,493	0.25	2,625	0.03	30,878	0.40	79
74,024	0.99	87,926	1.17	27,132	0.36	321,008	4.28	8,036	0.11	6,544	0.09	35	(1)	25,188	0.34	80
83,583	1.14	132,138	1.81	24,583	0.34	192,714	2.64	9,173	0.13	22,320	0.31	380	0.01	10,809	0.15	81
59,087	0.81	53,920	0.74	45,169	0.62	428,209	5.88	20,118	0.28	22,967	0.32	118	(1)	20,857	0.29	82
53,936	0.76	118,009	1.67	400	0.01	251,312	3.56	.....	.....	26,404	0.37	.....	.....	9,107	0 13	83
28,643	0.41	90,019	1.29	1,787	0.03	232,945	3.35	11,627	0.17	1,834	0.03	.....	.....	5,856	0.08	84
34,534	0.50	72,856	1.05	6,244	0.09	278,138	4.00	3,927	0.06	20,357	0.29	36	(1)	10,886	0.16	85
45,318	0.66	106,854	1.56	28,756	0.42	357,277	5.21	18,529	0.27	50,896	0.74	364	0.01	9,857	0.14	86
53,827	0.79	66,117	0.97	.....	.....	272,778	4.02	12,067	0.18	24,512	0.36	59	(1)	7,209	0.11	87
84,265	1.26	89,230	1.33	500	0.01	299,946	4.48	.....	.....	28,374	0.42	45	(1)	19,068	0.28	88
129,636	1.96	112,682	1.71	30,161	0.46	149,122	2.26	6,360	0.10	17,192	0.26	.....	.....	8,875	0.13	89
107,532	1.67	117,144	1.82	166	(1)	228,789	3.56	12,242	0.19	15,017	0.23	500	0.01	7,656	0.12	90
170,301	2.65	98,353	1.53	26,694	0.42	107,450	1.67	14,437	0.22	39,064	0.61	.....	.....	57,228	0.89	91
31,335	0.51	68,205	1.11	.....	.....	235,766	3.85	7,746	0.13	16,613	0.27	42	(1)	6,307	0.10	92
41,354	0.68	64,169	1.05	9,300	0.15	269,718	4.42	17,017	0.28	13,447	0.22	115	(1)	4,636	0.08	93
51,224	0.84	44,741	0.74	18,067	0.30	283,610	4.66	13,369	0.22	15,206	0.25	124	(1)	706	0.01	94
26,937	0.44	47,476	0.78	.....	.....	204,278	3.36	.....	.....	2,433	0.04	.....	.....	1,442	0.02	95
61,688	1.02	34,746	0.57	19,486	0.32	374,935	6.18	10,620	0.18	11,227	0.19	95	(1)	6,379	0.11	96
71,361	1.18	117,705	1.94	47,371	0.78	324,600	5.35	12,709	0.21	11,104	0.18	29,052	0.48	1,942	0.03	97
70,115	1.16	193,336	3.20	71,158	1.18	286,398	4.74	9,496	0.16	30,669	0.51	12,310	0.20	17,391	0.29	98
61,066	1.01	96,434	1.60	68,635	1.14	290,243	4.80	15,000	0.25	22,595	0.37	3,933	0.07	4,391	0.07	99
63,874	1.07	50,607	0.85	80,006	1.34	121,537	2.04	100	(1)	24,225	0.41	2,608	0.04	7,771	0.13	100
47,945	0.81	60,241	1.02	7,237	0.12	233,171	3.94	2,286	0.04	17,490	0.30	.....	.....	9,172	0.15	101
34,615	0.61	70,553	1.24	.....	.....	156,825	2.75	.....	.....	3,523	0.06	95	(1)	4,308	0.08	102
33,528	0.61	40,645	0.74	3,197	0.06	262,574	4.78	13,178	0.24	43,538	0.79	6	(1)	4,954	0 09	103
61,826	1.13	72,838	1.33	13,900	0.25	173,726	3.18	6,789	0.12	11,664	0.21	.....	(1)	2,479	0.05	104
20,317	0.37	48,583	0.89	.....	.....	217,668	4.00	.....	.....	699	0.01	.....	.....	4,021	0.07	105
47,658	0.88	145,517	2.68	37,473	0.69	242,097	4.45	16,176	0.30	12,079	0.22	243	(1)	3,309	0.06	106
39,808	0.74	51,875	0.96	7,154	0.13	226,203	4.19	5,479	0.10	4,114	0.08	326	0.01	3,302	0.06	107
35,853	0.67	71,101	1.33	15,124	0.28	113,814	2.12	.....	.....	8,404	0.16	.....	.....	2,384	0.04	108
145,512	2.73	108,986	2.04	.....	.....	346,815	6.50	22,713	0.43	47,773	0.90	.....	.....	8,161	0.15	109
26,982	0.52	141,621	2.71	13,625	0.26	256,851	4.91	4,091	0.08	12,053	0.23	.....	.....	4,401	0.08	110
38,770	0.76	59,526	1.16	.....	.....	271,788	5.32	7,997	0.16	12,438	0.24	30	(1)	3,769	0.07	111
22,128	0.44	81,604	1.62	69,361	1.38	176,547	3.50	11,613	0.23	7,118	0.14	1,782	0.04	3,837	0.08	112
135,396	2.69	113,350	2.26	39,484	0.79	288,376	5.74	11,598	0.23	47,244	0.94	250	(1)	6,969	0.13	113
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912.																
$29,061	$0.59	$71,688	$1.45	$2,084	$0.04	$229,065	$4.63	$15,838	$0.32	$18,365	$0.37	.....	.....	$1,657	$0.03	114
33,584	0.69	30,771	0.63	20,946	0.43	176,154	3.62	4,119	0.08	3,413	0.07	.....	.....	3,081	0.06	115
49,760	1.02	134,146	2.76	67,667	1.39	148,595	3.05	270	0.01	13,826	0.28	.....	.....	10,079	0.21	116
42,154	0.87	55,719	1.15	51,180	1.05	213,156	4.39	5,334	0.11	9,437	0.19	$235	(1)	8,737	0.18	117
20,203	0.42	100,155	2.06	1,259	0.03	147,125	3.03	2,000	0.04	3,387	0.07	.....	.....	2,789	0.06	118
18,871	0.39	68,287	1.42	4,623	0.10	204,961	4.27	5,542	0.12	19,591	0.41	.....	.....	7,295	0.15	119
28,311	0.60	50,330	1.06	34,856	0.73	182,255	3.84	6,500	0.13	9,029	0.19	175	(1)	3,231	0.07	120
48,877	1.03	74,035	1.56	46,355	0.98	110,581	2.34	9,808	0.21	16,948	0.36	200	(1)	8,993	0.19	121
30,260	0.64	40,464	0.86	1,040	0.02	155,831	3.30	674	0.01	5,156	0.11	.....	.....	2,582	0.05	122
61,660	1.32	104,450	2.23	33,396	0.71	245,899	5.25	20,027	0.43	31,237	0.67	16,436	$0.33	3,677	0.08	123
25,880	0.56	75,600	1.62	1,507	0.03	336,734	7.23	18,914	0.41	5,294	0.11	.....	.....	889	0.02	124
31,032	0.67	60,524	1.31	1,477	0.03	197,439	4.28	6,633	0.14	11,686	0.25	.....	.....	1,594	0.03	125
37,392	0.82	76,256	1.67	45,548	1.00	224,852	4.92	18,614	0.41	18,302	0.40	35,236	0.77	3,620	0.08	126
49,164	1.08	34,947	0.77	4,862	0.11	250,787	5.51	5,179	0.11	22,866	0.50	.....	.....	24,435	0.54	127
38,475	0.85	71,513	1.57	41,818	0.92	172,741	3.80	14,878	0.33	21,817	0.48	26,789	0.59	12,445	0.27	128

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TABLE 13.—GOVERNMENTAL COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY.	ALL GENERAL DEPARTMENTS.		I.—GENERAL GOVERNMENT.		II.—PROTECTION TO PERSON AND PROPERTY.						III.—CONSERVATION OF HEALTH.	
						Police department.		Fire department.		All other.			
		Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912—Continued.												
129	Lincoln, Nebr.	$484,103	$10.79	$43,137	$0.96	$21,469	$0.48	$55,719	$1.24	$2,114	$0.05	$6,120	$0.14
130	Davenport, Iowa	594,111	13.27	44,691	1.00	53,495	1.19	81,013	1.81	4,478	0.10	7,604	0.17
131	El Paso, Tex.	517,793	11.60	66,961	1.50	54,745	1.23	65,196	1.46	8,412	0.19	17,944	0.40
132	San Diego, Cal.	892,632	20.07	85,676	1.93	109,361	2.46	89,405	2.01	33,116	0.74	20,140	0.45
133	Tampa, Fla.	489,642	11.02	39,178	0.88	58,784	1.32	70,549	1.59	7,915	0.18	6,534	0.15
134	McKeesport, Pa.	484,601	10.91	41,791	0.94	54,847	1.23	45,917	1.03	1,137	0.03	11,007	0.25
135	Flint, Mich.	334,049	7.54	26,632	0.60	24,672	0.56	39,778	0.90	1,299	0.03	1,799	0.04
136	Kalamazoo, Mich.	380,552	8.89	35,523	0.83	28,651	0.67	49,740	1.16	1,599	0.04	7,778	0.18
137	Racine, Wis.	428,389	10.06	33,519	0.79	28,622	0.67	56,913	1.34	2,880	0.07	3,245	0.08
138	Superior, Wis.	537,204	12.65	56,076	1.32	48,456	1.14	95,517	2.25	3,258	0.08	14,093	0.33
139	Wheeling, W. Va.	475,756	11.26	46,612	1.10	52,970	1.25	68,421	1.62	1,380	0.03	4,501	0.11
140	Macon, Ga.	475,060	11.48	41,535	1.00	75,905	1.84	89,776	2.17	11,564	0.28	9,168	0.22
141	Newton, Mass.	1,041,675	25.29	68,800	1.67	93,747	2.28	69,510	1.69	10,529	0.26	15,976	0.39
142	Butte, Mont.	681,678	16.81	68,949	1.70	73,473	1.81	83,192	2.05	9,680	0.24	8,554	0.21
143	Woonsocket, R. I.	375,095	9.30	31,504	0.78	41,645	1.03	63,696	1.58	2,166	0.05	4,010	0.10
144	Montgomery, Ala.	384,825	9.68	42,662	1.07	55,505	1.40	56,618	1.42	4,780	0.12	17,010	0.43
145	Chester, Pa.	295,680	7.48	31,510	0.80	25,595	0.65	24,601	0.62	1,733	0.04	5,435	0.14
146	Fitchburg, Mass.	571,025	14.55	37,237	0.95	44,595	1.14	58,068	1.48	5,587	0.14	13,607	0.35
147	Dubuque, Iowa	354,619	9.10	30,561	0.78	36,145	0.93	43,925	1.13	2,618	0.07	3,221	0.08
148	Galveston, Tex.	450,353	11.63	30,467	0.79	54,906	1.42	70,660	1.83	747	0.02	13,077	0.34
149	West Hoboken, N. J.	377,566	9.90	25,253	0.66	58,707	1.54	30,346	0.80	1,025	0.03	5,486	0.14
150	New Castle, Pa.	348,145	9.16	28,136	0.74	24,901	0.66	42,789	1.13	1,385	0.04	6,468	0.17
151	Roanoke, Va.	383,655	10.13	50,398	1.33	44,434	1.17	61,318	1.62	176	(1)	7,879	0.21
152	Elmira, N. Y.	462,078	12.32	50,389	1.34	40,992	1.09	61,511	1.64	2,883	0.08	12,740	0.34
153	Huntington, W. Va.	260,792	6.97	28,007	0.75	29,245	0.78	33,925	0.91	959	0.03	1,306	0.03
154	East Orange, N. J.	670,916	18.01	51,143	1.37	70,024	1.88	57,828	1.55	4,358	0.12	6,136	0.16
155	Knoxville, Tenn.	383,265	10.31	31,452	0.85	47,955	1.29	74,743	2.01	3,056	0.08	8,175	0.22
156	Hamilton, Ohio.	361,828	9.74	37,657	1.01	48,297	1.30	43,825	1.18	2,156	0.06	1,794	0.05
157	Lexington, Ky.	424,675	11.46	43,895	1.18	43,472	1.17	69,317	1.87	1,848	0.05	7,776	0.21
158	Springfield, Mo.	288,482	7.79	33,617	0.91	23,814	0.64	48,011	1.30	3,662	0.10	1,564	0 04
159	Quincy, Ill.	336,345	9.17	33,960	0.93	30,225	0.82	58,044	1.58	335	0.01	601	0.02
160	Charlotte, N. C.	232,474	6.44	24,135	0.67	22,348	0.62	38,601	1.07	2,588	0.07	2,100	0.06
161	Joliet, Ill.	400,122	11.16	47,590	1.33	39,715	1.11	43,723	1.22	6,930	0.19	3,408	0.10
162	Pasadena, Cal.	683,502	19.07	48,274	1.35	31,338	0.87	49,018	1.37	10,412	0.29	6,722	0.19
163	Auburn, N. Y.	464,417	13.03	41,351	1.16	32,876	0.92	58,561	1.64	2,565	0.07	3,965	0.11
164	Everett, Mass.	495,769	13.95	39,744	1.12	41,996	1.18	40,108	1.13	7,662	0.22	9,760	0.27
165	Decatur, Ill.	307,733	8.66	36,626	1.03	22,943	0.65	33,270	0.94	3,037	0.09	918	0.03
166	Portsmouth, Va.	231,484	6.53	28,744	0.81	28,420	0.80	29,162	0.82	290	0.01	9,940	0.28
167	Perth Amboy, N. J.	352,890	9.98	36,546	1.03	35,159	0.99	26,086	0.74	2,664	0.08	5,812	0.16
168	Taunton, Mass.	450,964	12.89	40,885	1.17	51,159	1.46	48,437	1.38	6,605	0.19	6,773	0.19
169	Quincy, Mass.	544,058	15.73	44,230	1.28	39,182	1.13	47,090	1.36	3,679	0.11	15,147	0.44
170	Lansing, Mich.	362,238	10.49	46,081	1.33	23,082	0.67	50,284	1.46	1,988	0.06	353	0.01
171	Pittsfield, Mass.	486,765	14.14	37,427	1.09	37,795	1.10	37,390	1.09	4,980	0.14	7,494	0.22
172	Cedar Rapids, Iowa.	408,767	11.88	50,371	1.46	31,526	0.92	33,520	0.97	3,112	0.09	4,219	0.12
173	Oshkosh, Wis.	324,052	9.49	22,916	0.67	18,226	0.53	49,999	1.46	2,551	0.07	1,838	0.05
174	San Jose, Cal.	500,022	14.95	38,390	1.15	36,155	1.08	62,526	1.87	5,049	0.15	3,499	0.10
175	Amsterdam, N. Y.	273,459	8.20	31,380	0.94	18,423	0.55	28,697	0.86	3,045	0.09	5,320	0.16
176	Jamestown, N. Y.	362,783	10.94	31,582	0.95	23,543	0.71	49,179	1.48	2,060	0.06	3,039	0.09
177	Mount Vernon, N. Y.	910,907	27.53	88,386	2.67	68,217	2.06	52,797	1.60	8,828	0.27	10,471	0.32
178	Niagara Falls, N. Y.	547,717	16.65	66,541	2.02	48,581	1.48	76,417	2.32	7,481	0.23	10,216	0.31
179	Jackson, Mich.	350,649	10.68	38,519	1.17	24,866	0.76	44,029	1.34	3,375	0.10	4,059	0.12
180	Williamsport, Pa.	278,841	8.57	26,954	0.83	19,883	0.61	34,190	1.05	274	0.01	4,246	0.13
181	Joplin, Mo.	258,544	7.96	23,753	0.73	22,398	0.69	23,889	0.74	1,076	0.03	341	0.01
182	Lima, Ohio.	246,765	7.61	23,445	0.72	19,599	0.60	32,998	1.02	700	0.02	1,615	0.05
183	Muskogee, Okla.	354,585	11.02	45,765	1.42	40,170	1.25	38,481	1.20	5,597	0.17	4,479	0.14
184	Chelsea, Mass.	563,816	17.57	52,484	1.64	60,000	1.87	61,924	1.93	8,068	0.25	14,013	0.44
185	New Rochelle, N. Y.	639,045	19.95	85,180	2.66	40,130	1.25	54,770	1.71	5,685	0.18	6,268	0.20
186	Aurora, Ill.	306,493	9.63	31,072	0.98	24,702	0.78	34,588	1.10	4,247	0.13	1,541	0.05
187	Lorain, Ohio.	323,585	10.19	31,162	0.98	30,522	0.96	30,775	0.97	3,214	0.10	3,423	0.11
188	Austin, Tex.	288,983	9.14	39,007	1.23	21,903	0.69	18,962	0.60	4,138	0.13	4,857	0.15
189	Newport, Ky.	244,605	7.88	36,759	1.18	30,475	0.98	13,832	0.45	342	0.01	3,200	0.10
190	Orange, N. J.	390,147	12.64	27,704	0.90	47,500	1.54	44,455	1.44	4,614	0.15	8,965	0.29
191	La Crosse, Wis.	338,637	11.01	32,700	1.06	22,093	0.72	52,223	1.70	1,079	0.04	4,998	0.16
192	Lynchburg, Va.	351,156	11.43	39,962	1.30	40,240	1.31	48,158	1.56	2,679	0.09	6,353	0.21
193	Shreveport, La.	338,144	11.06	26,932	0.88	32,448	1.06	64,906	2.12	2,520	0.08	10,468	0.34
194	Colorado Springs, Colo.	515,915	16.94	56,289	1.85	33,653	1.10	46,322	1.52	3,732	0.12	7,160	0.24
195	Council Bluffs, Iowa.	344,380	11.45	25,300	0.84	23,957	0.80	75,251	2.50	2,892	0.10	1,820	0.06

[1] Less than one-half of 1 cent.

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PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE—TOTAL AND PER CAPITA: 1912—Continued.

assigned to each, see page 20. For a text discussion of this table, see page 92.]

IV.—SANITATION, OR PROMOTION OF CLEANLINESS.		V.—HIGHWAYS.		VI.—CHARITIES, HOSPITALS, AND CORRECTIONS.		VII.—EDUCATION.				VIII.—RECREATION.		IX.—MISCELLANEOUS.		X.—GENERAL.		City number.
						Schools.		Libraries.								
Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912—Continued.																
$29,793	$0.66	$54,808	$1.22	$1,683	$0.04	$252,440	$5.63	$8,623	$0.19	$7,080	$0.16	.....	.....	$1,117	$0.02	129
32,666	0.73	72,150	1.61	374	0.01	243,652	5.44	11,614	0.26	38,693	0.86	.....	.....	3,681	0.08	130
61,645	1.38	49,146	1.10	7,542	0.17	158,952	3.56	5,329	0.12	20,085	0.45	.....	.....	1,836	0.04	131
55,587	1.25	150,710	3.39	200	(1)	280,374	6.30	16,591	0.37	23,131	0.52	.....	.....	28,341	0.64	132
90,217	2.03	93,460	2.10	40,045	0.90	73,786	1.66	.....	.....	5,893	0.13	$1,155	$0.03	2,126	0.05	133
38,046	0.86	59,525	1.34	1,376	0.03	210,144	4.73	3,631	0.08	5,489	0.12	.....	.....	11,691	0.26	134
11,894	0.27	42,764	0.96	29,611	0.67	143,907	3.25	2,931	0.07	4,880	0.11	.....	.....	3,882	0.09	135
17,555	0.41	50,124	1.17	5,056	0.12	170,116	3.97	8,432	0.20	4,490	0.10	777	0.02	711	0.02	136
21,184	0.50	47,894	1.12	18,471	0.43	184,916	4.34	7,259	0.17	17,689	0.42	.....	.....	5,797	0.14	137
14,199	0.33	72,972	1.72	.....	.....	200,645	4.73	8,808	0.21	17,884	0.42	1,911	0.05	3,385	0.08	138
41,403	0.98	71,993	1.70	7,889	0.19	172,452	4.08	5,854	0.14	41	(1)	1,231	0.03	1,029	0.02	139
33,466	0.81	59,148	1.43	25,715	0.62	114,230	2.76	1,009	0.02	8,974	0.22	.....	.....	4,570	0.11	140
86,827	2.11	169,720	4.12	27,050	0.66	364,561	8.85	29,137	0.71	99,662	2.42	4,896	0.12	1,260	0.03	141
60,482	1.49	78,222	1.93	10,800	0.27	246,924	6.09	26,973	0.67	24	(1)	.....	.....	14,405	0.36	142
20,225	0.50	80,511	2.00	13,943	0.35	111,747	2.77	3,841	0.10	1,627	0.04	180	(1)	.....	.....	143
39,606	1.00	54,254	1.36	8,185	0.21	96,789	2.43	4,764	0.12	2,551	0.06	.....	.....	2,101	0.05	144
18,315	0.46	47,842	1.21	40	(1)	129,795	3.28	700	0.02	5,000	0.13	16	(1)	5,098	0.13	145
27,420	0.70	105,672	2.69	63,975	1.63	166,915	4.25	9,680	0.25	19,464	0.50	14,515	0.37	4,290	0.11	146
23,203	0.60	64,146	1.65	.....	.....	126,357	3.24	9,206	0.24	6,882	0.18	.....	.....	8,355	0.21	147
54,228	1.40	59,476	1.54	52,832	1.36	108,791	2.81	.....	.....	3,440	0.09	.....	.....	1,729	0.04	148
24,816	0.65	23,332	0.61	3,283	0.09	196,987	5.16	5,107	0.13	1,296	0.03	.....	.....	1,928	0.05	149
14,222	0.37	39,747	1.05	16,219	0.43	165,082	4.34	3,266	0.09	1,825	0.05	.....	.....	4,105	0.11	150
28,602	0.76	53,072	1.40	16,931	0.45	101,744	2.69	185	(1)	600	0.02	1,700	0.04	16,616	0.44	151
19,132	0.51	71,994	1.92	29,369	0.78	151,681	4.04	4,500	0.12	5,955	0.16	626	0.02	10,306	0.27	152
20,356	0.54	35,141	0.94	14,132	0.38	90,878	2.43	4,208	0.11	1,952	0.05	.....	.....	683	0.02	153
72,385	1.94	93,600	2.51	8,736	0.23	259,242	6.96	19,855	0.53	20,199	0.54	50	(1)	7,360	0.20	154
25,424	0.68	63,312	1.70	27,478	0.74	100,011	2.69	28	(1)	1,501	0.04	.....	.....	130	(1)	155
41,921	1.13	5,732	0.15	13,145	0.35	157,679	4.25	3,447	0.09	1,957	0.05	390	0.01	3,828	0.10	156
23,669	0.64	53,402	1.44	40,900	1.10	125,896	3.40	5,527	0.15	5,729	0.15	750	0.02	2,494	0.07	157
5,714	0.15	28,563	0.77	1,696	0.05	131,784	3.56	2,248	0.06	.....	.....	.....	.....	7,809	0.21	158
16,692	0.46	32,512	0.89	6,492	0.18	137,405	3.75	5,736	0.16	14,131	0.39	39	.....	173	(1)	159
15,105	0.42	32,524	0.90	548	0.02	79,391	2.20	3,793	0.11	1,100	0.03	17	(1)	10,124	0.28	160
28,272	0.79	36,677	1.02	4,263	0.12	166,740	4.65	7,065	0.20	9,385	0.26	6	(1)	6,348	0.18	161
54,321	1.52	105,510	2.94	40	(1)	321,436	8.97	23,557	0.66	28,421	0.79	4	(1)	4,449	0.12	162
32,562	0.91	91,139	2.56	29,379	0.82	152,165	4.27	5,000	0.14	2,717	0.08	20	(1)	12,117	0.34	163
35,880	1.01	55,960	1.58	17,106	0.48	211,071	5.94	9,472	0.27	15,465	0.44	8,842	0.25	2,703	0.08	164
17,327	0.49	28,733	0.81	.....	.....	145,637	4.10	9,374	0.26	6,045	0.17	3,482	0.10	441	0.01	165
35,715	1.01	24,789	0.70	8,495	0.24	62,825	1.77	.....	.....	350	0.01	.....	.....	2,754	0.08	166
30,648	0.87	28,875	0.82	8,756	0.25	168,801	4.78	4,412	0.12	5,131	0.15	.....	.....	.....	.....	167
23,633	0.68	50,584	1.45	27,101	0.77	155,652	4.45	8,960	0.26	9,655	0.28	11,951	0.34	9,569	0.27	168
41,177	1.19	90,312	2.61	22,604	0.65	194,412	5.62	14,208	0.41	19,577	0.57	11,600	0.34	840	0.02	169
34,017	0.99	63,310	1.83	9,153	0.27	119,723	3.47	5,470	0.16	4,276	0.12	.....	.....	4,501	0.13	170
23,466	0.68	90,852	2.64	21,503	0.62	190,065	5.52	10,023	0.29	7,245	0.21	8,811	0.26	9,714	0.28	171
19,006	0.55	41,975	1.22	563	0.02	194,754	5.66	8,739	0.25	17,389	0.51	.....	.....	3,593	0.10	172
10,179	0.30	57,647	1.69	14,195	0.42	129,856	3.80	7,033	0.21	4,166	0.12	3	(1)	5,643	0.17	173
24,031	0.72	77,144	2.31	.....	.....	226,445	6.77	7,390	0.22	18,125	0.54	.....	.....	1,268	0.04	174
28,835	0.86	40,114	1.20	14,373	0.43	97,716	2.93	3,000	0.09	392	0.01	61	(1)	2,103	0.06	175
22,666	0.63	43,657	1.32	26,390	0.80	149,263	4.50	.....	.....	4,503	0.14	4,951	0.15	1,950	0.06	176
60,136	1.82	173,711	5.25	27,466	0.83	282,840	8.55	14,377	0.43	8,745	0.26	224	0.01	114,709	3.47	177
73,450	2.23	56,352	1.71	9,250	0.28	177,214	5.39	8,205	0.25	1,464	0.04	26	(1)	12,520	0.38	178
14,715	0.45	53,932	1.64	33,440	1.02	119,296	3.63	7,970	0.24	4,608	0.14	.....	.....	1,840	0.06	179
10,524	0.32	24,195	0.74	20,735	0.64	130,209	4.00	.....	.....	4,747	0.15	.....	.....	2,884	0.09	180
20,006	0.62	38,232	1.18	4,006	0.12	116,076	3.57	4,717	0.15	2,824	0.09	.....	.....	1,226	0.04	181
11,233	0.35	29,325	0.90	8,506	0.26	113,357	3.50	3,108	0.10	747	0.02	58	(1)	2,074	0.06	182
27,875	0.87	34,533	1.07	19,056	0.59	119,821	3.72	4,057	0.13	11,822	0.37	.....	.....	2,929	0.09	183
35,126	1.09	61,494	1.92	33,376	1.04	185,266	5.77	9,283	0.29	14,301	0.45	15,270	0.48	13,211	0.41	184
61,397	1.92	87,133	2.72	19,125	0.60	241,655	7.55	10,365	0.32	20,847	0.65	275	0.01	6,225	0.19	185
19,171	0.60	49,307	1.55	2,250	0.07	126,061	3.96	7,271	0.23	5,437	0.17	.....	.....	546	0.02	186
17,864	0.56	61,333	1.93	2,042	0.06	117,750	3.71	3,540	0.11	4,380	0.14	118	(1)	17,462	0.55	187
16,733	0.53	47,688	1.51	15,104	0.48	104,206	3.30	.....	.....	3,029	0.10	1,146	0.04	12,210	0.39	188
27,919	0.90	20,328	0.65	16,569	0.53	88,919	2.86	3,997	0.13	1,994	0.06	.....	.....	271	0.01	189
29,411	0.95	41,482	1.34	19,516	0.63	161,272	5.23	.....	.....	1,524	0.05	.....	.....	3,704	0.12	190
13,368	0.43	38,494	1.25	.....	.....	148,880	4.84	6,000	0.20	9,658	0.31	729	0.02	8,415	0.27	191
30,546	0.99	50,459	1.64	33,888	1.10	83,026	2.70	.....	.....	7,588	0.25	1,000	0.03	7,257	0.24	192
52,040	1.70	41,552	1.36	8,780	0.29	83,430	2.73	400	0.01	1,421	0.05	78	(1)	13,169	0.43	193
15,722	0.52	73,004	2.40	2,250	0.07	237,615	7.80	6,470	0.21	29,463	0.97	.....	.....	4,235	0.14	194
14,723	0.49	39,834	1.32	100	(1)	140,410	4.67	5,997	0.20	8,409	0.28	.....	.....	5,687	0.19	195

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TABLE 14.—PER CENT DISTRIBUTION OF THE EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1912.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 93.]

City number.	CITY.	I.—GENERAL GOVERNMENT.				II.—PROTECTION TO PERSON AND PROPERTY.			III.—CONSERVATION OF HEALTH.	IV.—SANITATION, OR PROMOTION OF CLEANLINESS.	V.—HIGHWAYS.	VI.—CHARITIES, HOSPITALS, AND CORRECTIONS.	VII.—EDUCATION.		VIII.—RECREATION.	IX.—MISCELLANEOUS.	X.—GENERAL.
		Legislative branch.	Executive branch.	Judicial branch.	Elections and general government buildings.	Police department.	Fire department.	All other.					Schools.	Libraries.			
	Grand total	0.6	5.3	3.1	2.7	11.8	9.3	1.9	2.0	8.2	11.4	6.5	28.9	1.3	3.7	0.4	2.9
	Group I	0.5	5.1	4.5	3.3	12.9	7.4	2.3	2.1	8.2	9.7	8.1	26.1	1.1	4.1	0.4	4.1
	Group II	0.8	5.2	3.7	3.1	10.7	10.1	2.3	2.1	7.6	13.2	7.6	26.5	1.3	3.7	0.2	1.9
	Group III	0.7	5.1	0.9	1.8	10.8	11.8	1.2	2.0	8.8	13.7	4.1	32.1	1.5	3.7	0.3	1.5
	Group IV	0.8	5.9	0.5	1.6	10.5	12.4	1.1	2.0	8.4	12.4	3.1	35.6	1.5	2.7	0.4	1.2
	Group V	0.9	6.2	0.5	1.6	9.1	11.8	0.9	1.6	7.2	13.6	3.6	37.1	1.6	2.3	0.5	1.5
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1912.																
1	New York, N. Y.	0.3	4.6	4.9	3.8	12.1	7.0	2.7	2.3	8.0	7.8	8.7	27.9	0.9	3.3	(1)	5.5
2	Chicago, Ill.	1.0	6.6	4.8	2.9	15.8	7.9	2.0	1.3	8.8	6.6	6.4	24.6	0.7	6.7	0.2	3.8
3	Philadelphia, Pa.	0.3	6.2	3.7	3.6	15.0	5.1	2.4	1.8	7.1	14.6	10.4	21.6	0.7	3.2	1.7	2.4
4	St. Louis, Mo.	0.5	4.1	4.6	2.2	15.9	8.5	1.6	1.1	9.9	13.4	6.1	26.1	1.3	3.1	0.4	1.3
5	Boston, Mass.	0.2	4.1	4.3	2.2	11.4	8.1	1.7	2.9	9.3	10.5	8.3	24.6	2.0	6.7	1.2	2.7
6	Cleveland, Ohio	0.7	5.1	4.2	3.9	9.3	8.4	1.3	3.0	8.5	11.2	5.2	30.3	3.0	2.3	1.0	2.7
7	Baltimore, Md.	0.8	4.9	2.7	3.2	14.6	10.7	1.2	2.2	10.2	12.5	7.8	22.5	1.0	4.1	(1)	1.6
8	Pittsburgh, Pa.	0.8	6.9	3.7	2.5	9.2	8.3	3.1	2.6	6.2	13.1	6.8	28.2	2.7	3.6	0.1	2.2
9	Detroit, Mich.	0.9	4.2	3.5	1.7	11.4	10.0	0.8	1.8	7.8	19.6	6.4	23.7	1.1	3.4	0.2	3.5
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1912.																
10	Buffalo, N. Y.	0.8	6.3	1.7	2.1	10.5	11.4	1.8	3.4	5.5	18.6	7.0	23.3	1.4	3.6	0.3	2.3
11	San Francisco, Cal.	1.0	4.9	4.2	5.6	15.3	16.0	2.5	1.0	5.4	9.2	8.8	19.0	0.7	4.1	0.1	2.2
12	Milwaukee, Wis.	0.9	3.6	3.9	2.5	8.4	9.4	1.9	2.1	13.1	14.0	7.3	25.6	1.2	3.9	0.4	1.7
13	Cincinnati, Ohio	1.0	5.7	3.9	4.1	10.4	10.0	1.2	1.8	7.1	13.8	7.1	26.1	1.8	2.4	1.0	2.6
14	Los Angeles, Cal.	1.1	8.4	4.2	4.3	8.6	6.2	4.1	1.2	4.6	13.4	4.9	32.7	1.6	3.7	(1)	1.0
15	Newark, N. J.	1.0	5.2	2.4	3.2	11.8	8.2	1.3	3.4	6.9	8.6	9.5	31.3	1.7	3.7	0.1	1.8
16	New Orleans, La.	0.6	7.8	5.1	1.5	8.8	11.3	2.0	2.3	16.2	11.7	4.2	24.9	0.8	2.0	(1)	1.0
17	Washington, D. C.	.....	2.9	3.7	1.0	12.0	7.5	3.7	1.6	7.5	14.4	13.0	26.0	0.8	3.8	0.1	2.1
18	Minneapolis, Minn.	0.9	4.6	3.5	2.5	7.4	9.7	1.7	1.6	6.5	14.8	3.4	33.7	2.0	5.8	(1)	2.0
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1912.																
19	Jersey City, N. J.	0.9	4.4	0.7	1.6	16.9	10.9	0.5	1.0	6.7	9.7	3.4	37.1	1.4	2.4	(1)	2.5
20	Seattle, Wash.	1.1	6.0	0.2	2.6	9.0	11.9	1.3	2.0	14.1	8.8	1.8	31.5	2.9	4.1	.....	2.7
21	Kansas City, Mo.	0.7	6.3	0.5	2.8	13.5	9.8	1.6	1.0	8.0	11.1	7.2	29.2	1.5	5.6	.....	1.3
22	Indianapolis, Ind.	0.3	3.6	0.3	0.5	12.6	15.3	0.8	1.7	7.9	12.2	3.6	33.8	1.9	3.5	(1)	2.0
23	Providence, R. I.	0.9	4.1	0.3	1.5	12.9	12.3	1.2	3.4	7.9	17.0	3.7	29.1	0.8	3.0	0.1	1.8
24	Portland, Oreg.	0.2	4.9	0.2	1.1	11.1	13.1	1.7	0.9	9.2	13.6	0.7	38.0	1.9	2.3	0.1	1.1
25	Rochester, N. Y.	0.7	4.1	0.7	2.6	10.8	11.2	0.9	1.8	12.2	13.5	5.5	26.1	0.2	6.6	0.6	2.4
26	Denver, Colo.	0.8	8.3	6.6	3.4	6.5	8.1	1.7	3.7	5.5	11.9	3.5	29.4	0.9	7.4	0.8	1.5
27	Louisville, Ky.	0.4	5.7	0.8	1.1	13.4	10.7	0.7	2.3	9.8	15.7	7.9	24.4	2.2	3.1	(1)	1.7
28	St. Paul, Minn.	0.9	3.0	0.7	2.7	9.5	13.6	1.1	1.8	6.0	17.8	3.8	31.6	1.9	4.0	(1)	1.7
29	Columbus, Ohio	1.0	3.0	0.8	2.1	8.7	11.9	1.2	1.6	11.8	17.6	1.9	34.2	1.3	1.5	(1)	1.4
30	Toledo, Ohio	1.1	4.6	0.7	2.0	10.3	13.5	0.7	1.2	6.7	12.0	2.1	38.4	0.9	3.5	0.1	2.2
31	Oakland, Cal.	0.3	7.0	0.5	0.9	9.8	11.5	2.2	1.3	7.1	15.0	0.3	35.8	2.9	4.6	(1)	0.8
32	Atlanta, Ga.	1.1	5.0	0.3	0.6	14.2	11.1	1.3	3.7	13.4	13.5	7.6	23.8	1.1	3.0	0.1	0.3
33	Worcester, Mass.	0.4	3.3	.....	1.5	8.2	9.0	0.5	2.3	7.1	19.7	8.0	32.9	2.0	3.3	1.3	0.4
34	Birmingham, Ala.	.....	6.0	0.4	1.2	12.3	16.7	2.3	1.6	10.4	11.8	2.6	32.5	0.6	0.8	(1)	0.9
35	Syracuse, N. Y.	0.9	5.2	0.9	2.4	8.7	10.0	1.0	3.8	9.3	14.8	7.4	28.1	1.8	2.8	0.7	2.2
36	New Haven, Conn.	0.1	4.3	1.2	1.6	12.3	11.9	1.2	1.4	5.1	12.6	5.8	35.2	1.7	3.6	(1)	1.8
37	Memphis, Tenn.	.....	4.4	1.2	0.1	12.4	11.7	2.3	2.8	9.3	15.8	4.3	26.7	1.0	7.6	.....	0.5
38	Scranton, Pa.	1.9	6.3	.....	0.6	9.0	9.6	1.6	0.7	10.4	10.4	.....	46.0	1.6	1.1	0.1	0.5
39	Richmond, Va.	0.5	4.5	2.4	2.3	10.8	10.6	2.0	2.9	12.7	21.6	4.7	21.0	0.1	3.0	(1)	1.0
40	Paterson, N. J.	0.9	4.0	0.7	1.3	11.8	16.2	0.2	1.6	7.5	7.8	4.0	38.7	1.7	1.4	(1)	2.2
41	Omaha, Nebr.	0.4	6.2	0.2	1.8	6.8	22.3	1.5	1.3	5.3	17.1	0.7	31.0	1.2	2.7	.....	1.4
42	Fall River, Mass.	0.7	3.2	.....	1.4	11.3	11.1	0.4	3.3	7.2	15.4	7.8	33.0	2.0	1.5	1.3	0.5
43	Spokane, Wash.	.....	7.4	0.3	1.3	7.4	10.5	1.4	2.0	8.6	14.0	1.9	39.1	1.6	2.5	.....	2.0
44	Dayton, Ohio	1.3	4.2	0.6	1.5	10.1	9.9	0.5	1.5	10.5	18.4	4.1	33.4	1.4	1.5	(1)	1.2
45	Grand Rapids, Mich.	1.4	5.7	1.1	1.6	9.1	12.6	0.5	3.2	6.2	12.6	1.7	39.0	2.2	2.7	.....	0.5
46	Nashville, Tenn.	0.5	4.8	0.4	0.4	11.3	11.7	1.5	2.2	9.6	15.2	4.0	31.5	1.3	5.0	.....	0.6
47	Bridgeport, Conn.	1.0	4.2	1.0	1.7	10.9	16.0	1.4	1.3	7.9	15.1	8.7	26.0	1.8	2.4	.....	0.6
48	Lowell, Mass.	.....	5.3	.....	2.6	10.4	12.2	0.7	1.8	8.2	14.6	6.5	30.7	1.2	1.8	2.8	1.2
49	Cambridge, Mass.	0.8	3.7	.....	2.1	10.0	7.7	1.3	3.2	11.3	15.7	3.6	31.1	1.7	5.1	1.5	1.2
50	San Antonio, Tex.	0.9	6.9	0.2	0.4	10.6	14.1	1.5	0.8	10.5	11.5	3.0	35.6	1.5	1.8	.....	0.8
51	New Bedford, Mass.	0.7	5.1	.....	2.3	11.0	8.2	1.3	3.4	10.4	15.3	4.4	28.8	2.4	3.7	2.8	0.1
52	Hartford, Conn.	0.2	4.2	0.7	1.2	10.8	13.7	0.7	1.5	6.0	13.2	7.2	34.4	0.9	4.2	(1)	1.1
53	Dallas, Tex.	.....	7.1	0.3	1.4	9.7	14.1	1.6	0.5	9.7	13.9	5.7	31.5	0.7	3.4	.....	0.3
54	Trenton, N. J.	0.9	4.9	1.0	3.4	12.8	10.9	0.9	1.8	7.9	8.7	2.6	39.4	1.4	2.5	(1)	0.9
55	Albany, N. Y.	1.6	6.1	1.2	3.4	13.3	14.1	1.0	1.4	7.6	9.3	3.0	27.9	0.9	6.1	0.3	2.8
56	Salt Lake City, Utah	.....	8.6	0.8	1.0	7.4	6.5	0.8	1.9	8.4	10.3	1.0	48.4	1.1	3.0	.....	0.8

[1] Less than one-twentieth of 1 per cent.

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TABLE 14.—PER CENT DISTRIBUTION OF THE EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1912—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 93.]

City number.	CITY.	I.—GENERAL GOVERNMENT.				II.—PROTECTION TO PERSON AND PROPERTY.			III.—CONSERVATION OF HEALTH.	IV.—SANITATION, OR PROMOTION OF CLEANLINESS.	V.—HIGHWAYS.	VI.—CHARITIES, HOSPITALS, AND CORRECTIONS.	VII.—EDUCATION.		VIII.—RECREATION.	IX.—MISCELLANEOUS.	X.—GENERAL.
		Legislative branch.	Executive branch.	Judicial branch.	Elections and general government buildings.	Police department.	Fire department.	All other.					Schools.	Libraries.			
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1912.																
57	Reading, Pa.	0.4	4.6	.....	0.6	8.1	8.5	0.5	1.2	10.8	19.9	.....	38.9	2.7	2.6	.....	1.1
58	Camden, N. J.	1.6	4.4	0.7	0.7	14.3	12.6	1.3	1.2	4.3	9.7	1.6	42.4	1.2	1.4	(1)	2.4
59	Springfield, Mass.	0.3	3.4	.....	0.7	8.6	13.2	0.8	2.1	7.2	17.0	2.7	35.4	2.9	3.9	1.0	0.8
60	Tacoma, Wash.	.....	7.0	0.2	1.4	7.5	16.1	1.4	1.7	5.6	14.3	0.5	36.7	2.7	3.9	(1)	0.9
61	Lynn, Mass.	.....	6.6	.....	1.6	8.8	10.7	1.5	3.1	8.2	14.0	4.9	30.1	1.5	3.4	4.1	1.6
62	Des Moines, Iowa	.....	5.3	0.2	1.2	6.9	12.2	0.3	0.9	5.2	13.0	0.3	46.9	1.7	3.7	1.0	1.2
63	Lawrence, Mass.	1.1	3.7	.....	1.2	11.0	8.8	0.6	10.0	8.9	12.4	5.7	31.5	1.6	2.4	0.9	0.3
64	Wilmington, Del.	0.8	7.6	0.5	2.5	12.6	8.3	1.3	1.0	10.7	15.1	0.3	33.9	1.7	3.5	(1)	.....
65	Kansas City, Kans.	.....	6.5	0.1	2.3	9.5	15.0	0.6	1.0	4.9	8.0	1.0	44.6	0.9	4.3	.....	1.2
66	Yonkers, N. Y.	1.3	5.7	1.0	2.1	12.8	9.1	1.0	2.4	9.9	12.0	6.2	33.6	0.7	1.2	(1)	0.9
67	Youngstown, Ohio.	2.0	5.9	0.4	0.5	12.6	10.5	1.0	0.8	8.2	8.0	1.4	42.1	1.5	3.5	(1)	1.6
68	Houston, Tex.	.....	9.3	0.2	1.1	12.1	12.0	1.5	2.5	10.5	17.1	0.9	29.6	0.8	1.5	0.4	0.5
69	Fort Worth, Tex.	.....	7.1	0.2	0.9	11.4	14.7	0.9	1.6	5.7	13.2	4.1	33.7	1.2	4.3	0.1	0.9
70	Duluth, Minn.	1.0	7.7	1.5	1.9	9.2	15.4	1.0	2.9	2.9	12.8	0.1	38.7	1.2	2.9	(1)	0.6
71	Norfolk, Va.	1.0	7.5	2.1	0.9	15.3	11.6	2.1	3.3	14.6	9.1	4.3	23.0	0.5	2.5	0.1	2.0
72	Oklahoma City, Okla.	0.2	7.1	0.3	0.4	10.8	14.1	1.0	1.4	8.6	6.0	2.9	44.1	0.9	2.0	.....	0.2
73	Schenectady, N. Y.	1.4	7.4	0.9	2.0	10.3	11.4	1.2	2.1	8.5	8.4	5.6	36.1	1.2	0.8	1.5	1.3
74	Somerville, Mass.	0.8	3.9	.....	1.2	8.1	7.7	0.9	2.9	10.8	18.5	2.8	32.4	3.1	3.1	3.1	0.6
75	St. Joseph, Mo.	0.6	6.4	0.2	1.3	13.3	15.6	1.0	0.6	3.7	9.8	2.1	39.1	2.0	3.0	(1)	1.4
76	Utica, N. Y.	1.1	5.8	0.8	1.8	7.3	16.4	1.3	0.8	9.7	11.0	4.3	34.6	2.0	2.0	0.2	1.0
77	Elizabeth, N. J.	1.7	5.6	1.1	1.8	14.0	11.4	0.7	2.3	9.7	8.9	4.5	34.6	2.1	0.8	(1)	0.7
78	Waterbury, Conn.	1.0	6.0	1.0	2.5	9.1	10.3	0.7	2.0	5.3	11.1	5.6	40.3	2.2	2.2	0.1	0.6
79	Troy, N. Y.	1.1	5.7	0.9	2.4	10.4	9.1	0.5	1.7	14.3	11.2	10.4	27.3	0.5	1.6	0.2	2.6
80	Akron, Ohio.	0.6	4.9	1.2	1.7	8.4	12.9	1.0	1.8	9.1	10.8	3.3	39.4	1.0	0.8	(1)	3.1
81	Manchester, N. H.	0.4	6.8	0.6	2.2	9.7	17.5	0.7	2.5	10.5	16.6	3.1	24.2	1.2	2.8	(1)	1.3
82	Hoboken, N. J.	1.9	4.7	1.1	1.6	14.6	12.3	0.7	1.0	5.6	5.1	4.3	40.9	1.9	2.2	(1)	2.0
83	Wilkes-Barre, Pa.	1.0	5.6	.....	1.7	9.9	9.3	0.6	1.3	8.3	18.1	0.1	38.7	.....	4.1	.....	1.4
84	Erie, Pa.	0.9	6.3	.....	0.7	11.7	16.3	0.8	2.6	4.7	14.7	0.3	37.9	1.9	0.3	.....	1.0
85	Evansville, Ind.	0.9	4.9	0.3	0.5	12.6	14.3	0.6	1.8	5.2	10.9	0.9	41.8	0.6	3.1	(1)	1.6
86	Peoria, Ill.	0.8	5.4	0.5	1.9	8.8	15.1	2.6	1.3	4.7	11.0	3.0	36.8	1.9	5.2	(1)	1.0
87	Fort Wayne, Ind.	0.8	3.3	0.3	0.8	9.4	14.5	1.1	1.2	8.5	10.4	.....	42.9	1.9	3.9	(1)	1.1
88	Harrisburg, Pa.	0.9	7.3	.....	0.7	7.4	5.1	1.3	1.4	12.3	13.0	0.1	43.7	.....	4.1	(1)	2.8
89	Savannah, Ga.	1.4	5.8	0.5	1.6	16.0	14.2	1.1	3.8	15.9	13.8	3.7	18.3	0.8	2.1	.....	1.1
90	East St. Louis, Ill.	0.9	6.9	0.4	3.1	10.6	13.9	1.2	1.4	13.5	14.8	(1)	28.8	1.5	1.9	0.1	1.0
91	Jacksonville, Fla.	2.2	5.8	0.1	0.9	15.0	13.5	1.1	3.3	19.3	11.1	3.0	12.2	1.6	4.4	.....	6.5
92	South Bend, Ind.	0.6	5.1	0.7	0.7	9.3	13.2	1.7	1.4	5.8	12.5	.....	43.3	1.4	3.1	(1)	1.2
93	Terre Haute, Ind.	0.7	4.4	0.7	0.6	11.6	18.3	0.9	0.5	6.1	9.5	1.4	40.0	2.5	2.0	(1)	0.7
94	Passaic, N. J.	0.3	7.1	1.4	1.8	7.1	9.3	0.8	2.4	8.4	7.3	3.0	46.3	2.2	2.5	(1)	0.1
95	Johnstown, Pa.	0.5	4.7	.....	0.5	11.6	15.9	(1)	2.0	6.2	10.9	.....	46.9	.....	0.6	.....	0.3
96	Bayonne, N. J.	1.9	4.4	1.2	1.1	10.6	9.8	0.8	0.7	8.3	4.6	2.6	50.1	1.4	1.5	(1)	0.9
97	Brockton, Mass.	0.1	5.0	.....	2.1	8.6	11.2	0.6	2.3	8.1	13.4	5.4	37.0	1.4	1.3	3.3	0.2
98	Portland, Me.	0.1	3.2	.....	2.8	10.0	15.1	0.8	1.5	6.7	18.6	6.8	27.5	0.9	2.9	1.2	1.7
99	Holyoke, Mass.	0.2	5.6	.....	2.1	9.1	14.5	0.6	3.7	7.0	11.0	7.8	33.1	1.7	2.6	0.4	0.5
100	Charleston, S. C.	0.7	8.0	0.3	0.4	16.3	18.0	1.0	1.9	9.7	7.7	12.2	18.5	(1)	3.7	0.4	1.2
101	Wichita, Kans.	.....	6.1	0.2	1.9	9.4	14.7	0.5	0.9	8.4	10.6	1.3	40.9	0.4	3.1	.....	1.6
102	Allentown, Pa.	0.2	6.7	.....	0.7	7.4	10.5	0.4	0.9	9.4	19.1	.....	42.5	.....	1.0	(1)	1.2
103	Springfield, Ill.	.....	10.5	0.4	2.6	7.9	11.6	6.9	0.8	5.0	6.0	0.4	38.9	2.0	6.4	(1)	0.7
104	Covington, Ky.	1.9	5.1	1.6	2.8	12.0	11.3	0.5	1.2	11.4	13.5	2.6	32.2	1.3	2.2	.....	0.5
105	Altoona, Pa.	0.4	7.4	0.1	1.2	9.0	13.5	1.4	0.6	4.6	11.1	.....	49.6	.....	0.2	.....	0.9
106	Pawtucket, R. I.	1.3	6.0	0.3	2.2	9.8	11.4	0.8	0.9	6.4	19.4	5.0	32.3	2.2	1.6	(1)	0.4
107	Canton, Ohio.	0.7	7.0	0.4	1.6	7.6	12.0	1.0	0.8	8.1	10.6	1.5	46.0	1.1	0.8	0.1	0.7
108	Mobile, Ala.	.....	8.5	0.4	0.9	17.3	14.1	2.1	2.7	7.8	15.5	3.3	24.9	.....	1.8	.....	0.5
109	Sacramento, Cal.	1.1	7.3	0.5	4.7	6.3	9.4	1.7	1.7	14.4	10.8	.....	34.3	2.2	4.7	.....	0.8
110	Saginaw, Mich.	2.2	5.0	0.6	1.1	8.3	8.3	0.6	1.6	4.2	22.3	2.1	40.4	0.6	1.9	.....	0.7
111	Sioux City, Iowa.	.....	4.9	0.3	2.9	8.4	9.0	1.0	0.5	7.2	11.0	.....	50.3	1.5	2.3	(1)	0.7
112	Binghamton, N. Y.	1.1	4.4	0.8	2.9	9.3	9.9	0.6	1.8	4.1	15.1	12.8	32.6	2.1	1.3	0.3	0.7
113	Atlantic City, N. J.	0.6	5.3	0.7	2.3	13.7	15.7	3.6	1.9	11.8	9.9	3.5	25.2	1.0	4.1	(1)	0.6
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912.																
114	Rockford, Ill.	0.6	6.1	0.3	1.1	7.0	14.4	0.5	1.4	5.4	13.4	0.4	42.7	3.0	3.4	.....	0.3
115	Little Rock, Ark.	1.3	5.4	0.5	1.0	12.0	17.3	0.7	2.5	7.3	6.7	4.6	38.4	0.9	0.7	.....	0.7
116	Augusta, Ga.	0.4	6.4	0.2	0.7	13.8	11.5	1.6	2.2	7.4	20.0	10.1	22.1	(1)	2.1	.....	1.5
117	Springfield, Ohio.	1.3	4.5	0.6	3.5	5.6	11.0	0.5	0.7	7.9	10.5	9.6	40.0	1.0	1.8	(1)	1.6
118	Lancaster, Pa.	0.7	4.9	.....	0.3	9.3	8.4	0.3	1.1	5.5	27.1	0.3	39.9	0.5	0.9	.....	0.8
119	Pueblo, Colo.	.....	7.2	0.2	1.9	7.6	18.0	1.0	1.3	3.6	13.0	0.9	39.1	1.1	3.7	.....	1.4
120	New Britain, Conn.	0.7	5.0	1.1	3.9	8.1	9.8	1.5	1.2	6.2	11.0	7.6	39.8	1.4	2.0	(1)	0.7
121	Chattanooga, Tenn.	.....	7.6	0.9	1.2	12.6	17.4	0.1	1.1	9.1	13.9	8.7	20.7	1.8	3.2	(1)	1.7
122	York, Pa.	0.4	5.4	.....	0.9	8.4	7.9	0.4	0.6	9.7	13.0	0.3	50.2	0.2	1.6	.....	0.8
123	Malden, Mass.	0.4	4.0	.....	1.3	7.4	8.3	0.8	2.8	9.0	15.2	4.9	35.7	2.9	4.5	2.2	0.5
124	Berkeley, Cal.	.....	5.5	0.8	1.7	5.2	9.3	1.6	0.9	4.2	12.2	0.2	54.3	3.1	0.9	.....	0.1
125	Bay City, Mich.	1.4	5.3	0.3	2.0	5.8	12.4	0.6	1.4	7.1	13.8	0.3	45.1	1.5	2.7	.....	0.4
126	Haverhill, Mass.	.....	6.8	.....	1.5	7.6	8.9	0.7	2.3	5.9	12.0	7.2	35.3	2.9	2.9	5.5	0.6
127	Topeka, Kans.	.....	5.4	0.2	1.0	5.7	11.9	0.6	0.7	9.3	6.6	0.9	47.6	1.0	4.4	.....	4.6
128	Salem, Mass.	0.1	4.9	.....	1.2	9.6	7.8	1.4	7.7	6.5	12.0	7.0	29.1	2.5	3.7	4.5	2.1

1 Less than one-twentieth of 1 per cent.

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TABLE 14.—PER CENT DISTRIBUTION OF THE EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1912—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 93.]

City number.	CITY.	I.—GENERAL GOVERNMENT.				II.—PROTECTION TO PERSON AND PROPERTY.			III.—CONSERVATION OF HEALTH.	IV.—SANITATION, OR PROMOTION OF CLEANLINESS.	V.—HIGHWAYS.	VI.—CHARITIES, HOSPITALS, AND CORRECTIONS.	VII.—EDUCATION.		VIII.—RECREATION.	IX.—MISCELLANEOUS.	X.—GENERAL.
		Legislative branch.	Executive branch.	Judicial branch.	Elections and general government buildings.	Police department.	Fire department.	All other.					Schools.	Libraries.			
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912—Continued.																
129	Lincoln, Nebr.	1.1	5.6	0.3	1.9	4.4	11.5	0.4	1.3	6.2	11.3	0.3	52.1	1.8	1.5	.....	0.2
130	Davenport, Iowa	2.2	3.8	0.4	1.2	9.0	13.6	0.8	1.3	5.5	12.1	0.1	41.0	2.0	6.5	.....	0.6
131	El Paso, Tex.	.....	11.1	0.5	1.3	10.6	12.6	1.6	3.5	11.9	9.5	1.5	30.7	1.0	3.9	.....	0.4
132	San Diego, Cal.	.....	7.4	0.5	1.7	12.3	10.0	3.7	2.3	6.2	16.9	(1)	31.4	1.9	2.6	.....	3.2
133	Tampa, Fla.	1.8	5.1	0.3	0.8	12.0	14.4	1.6	1.3	18.4	19.1	8.2	15.1	.....	1.2	0.2	0.4
134	McKeesport, Pa.	0.6	7.2	.....	0.8	11.3	9.5	0.2	2.3	7.9	12.3	0.3	43.4	0.7	1.1	.....	2.4
135	Flint, Mich.	1.6	3.5	0.8	2.1	7.4	11.9	0.4	0.5	3.6	12.8	8.9	43.1	0.9	1.5	.....	1.2
136	Kalamazoo, Mich.	1.5	5.0	0.8	2.0	7.5	13.1	0.4	2.1	4.6	13.2	1.3	44.7	2.2	1.2	0.2	0.2
137	Racine, Wis.	1.4	4.0	0.4	2.0	6.7	13.3	0.7	0.8	4.9	11.2	4.3	43.2	1.7	4.1	.....	1.4
138	Superior, Wis.	0.5	7.5	0.3	2.1	9.0	17.8	0.6	2.6	2.6	13.6	.....	37.4	1.6	0.4	0.6	3.3
139	Wheeling, W. Va.	0.3	8.4	0.4	0.7	11.1	14.4	0.3	0.9	8.7	15.1	1.7	36.2	1.2	(1)	0.3	0.2
140	Macon, Ga.	1.1	6.3	0.4	0.9	16.0	18.9	2.4	1.9	7.0	12.5	5.4	24.0	0.2	1.9	.....	1.0
141	Newton, Mass.	0.5	4.8	.....	1.3	9.0	6.7	1.0	1.5	8.3	16.3	2.6	35.0	2.8	9.6	0.5	0.1
142	Butte, Mont.	1.8	6.2	0.3	1.8	10.8	12.2	1.4	1.3	8.9	11.5	1.6	36.2	4.0	(1)	.....	2.1
143	Woonsocket, R. I.	0.9	5.4	0.4	1.7	11.1	17.0	0.6	1.1	5.4	21.5	3.7	29.8	1.0	0.4	(1)	.....
144	Montgomery, Ala.	.....	9.8	0.3	1.0	14.4	14.7	1.2	4.4	10.3	14.1	2.1	25.2	1.2	0.7	.....	0.5
145	Chester, Pa.	0.2	9.1	0.2	1.2	8.7	8.3	0.6	1.8	6.2	16.2	(1)	43.9	0.2	1.7	(1)	1.7
146	Fitchburg, Mass.	0.6	4.3	.....	1.6	7.8	10.2	1.0	2.4	4.8	18.5	11.2	29.2	1.7	3.4	2.6	0.8
147	Dubuque, Iowa.	1.0	6.7	.....	0.9	10.2	12.4	0.7	0.9	6.5	18.1	.....	35.6	2.6	1.9	.....	2.4
148	Galveston, Tex.	.....	5.7	0.5	0.6	12.2	15.7	0.2	2.9	12.0	13.2	11.7	24.2	.....	0.8	.....	0.4
149	West Hoboken, N. J.	1.8	3.2	0.2	1.5	15.5	8.0	0.3	1.5	6.6	6.2	0.9	52.2	1.4	0.3	.....	0.5
150	New Castle, Pa.	0.6	6.6	.....	0.9	7.2	12.3	0.4	1.9	4.1	11.4	4.7	47.4	0.9	0.5	.....	1.2
151	Roanoke, Va.	1.0	8.0	2.6	1.5	11.6	16.0	(1)	2.1	7.5	13.8	4.4	26.5	(1)	0.2	0.4	4.3
152	Elmira, N. Y.	1.1	4.1	1.3	4.4	8.9	13.3	0.6	2.8	4.1	15.6	6.4	32.8	1.0	1.3	0.1	2.2
153	Huntington, W. Va.	.....	9.0	0.6	1.1	11.2	13.0	0.4	0.5	7.8	13.5	5.4	34.8	1.6	0.7	.....	0.3
154	East Orange, N. J.	1.6	4.5	0.9	0.6	10.4	8.6	0.6	0.9	10.8	14.0	1.3	38.6	3.0	3.0	(1)	1.1
155	Knoxville, Tenn.	.....	6.8	0.2	1.2	12.5	19.5	0.8	2.1	6.6	16.5	7.2	26.1	(1)	0.4	.....	(1)
156	Hamilton, Ohio.	1.2	7.0	0.1	2.1	13.3	12.1	0.6	0.5	11.6	1.6	3.6	43.6	1.0	0.5	0.1	1.1
157	Lexington, Ky.	1.1	7.0	0.8	1.4	10.2	16.3	0.4	1.8	5.6	12.6	9.6	29.6	1.3	1.3	0.2	0.6
158	Springfield, Mo.	1.5	8.7	0.3	1.2	8.3	16.6	1.3	0.5	2.0	9.9	0.6	45.7	0.8	.....	.....	2.7
159	Quincy, Ill.	1.2	7.2	0.3	1.4	9.0	17.3	0.1	0.2	5.0	9.7	1.9	40.9	1.7	4.2	(1)	0.1
160	Charlotte, N. C.	.....	8.1	1.1	1.2	9.6	16.6	1.2	0.9	6.5	14.0	0.2	34.2	1.6	0.5	(1)	4.4
161	Joliet, Ill.	1.1	8.3	0.7	1.8	9.9	10.9	1.7	0.9	7.1	9.2	1.1	41.7	1.8	2.3	(1)	1.6
162	Pasadena, Cal.	1.1	4.4	0.1	1.5	4.6	7.2	1.5	1.0	7.9	15.4	(1)	47.0	3.4	4.2	(1)	0.7
163	Auburn, N. Y.	1.3	4.3	1.0	2.3	7.1	12.6	0.6	0.9	7.0	19.6	6.3	32.8	1.1	0.6	(1)	2.6
164	Everett, Mass.	0.7	5.8	.....	1.5	8.5	8.1	1.5	2.0	7.2	11.3	3.5	42.6	1.9	3.1	1.8	0.5
165	Decatur, Ill.	0.8	9.5	0.6	1.0	7.5	10.8	1.0	0.3	5.6	9.3	.....	47.3	3.0	2.0	1.1	0.1
166	Portsmouth, Va.	1.1	7.1	2.8	1.4	12.3	12.6	0.1	4.3	15.4	10.7	3.7	27.1	.....	0.1	.....	1.2
167	Perth Amboy, N. J.	2.0	4.3	2.6	1.5	10.0	7.4	0.8	1.6	8.7	8.2	2.5	47.8	1.3	1.5	.....	.....
168	Taunton, Mass.	1.2	5.9	.....	2.0	11.3	10.7	1.5	1.5	5.2	11.2	6.0	34.5	2.0	2.1	2.7	2.1
169	Quincy, Mass.	0.2	6.3	.....	1.6	7.2	8.7	0.7	2.8	7.6	16.6	4.2	35.7	2.6	3.6	2.1	0.2
170	Lansing, Mich.	2.9	6.7	1.2	1.9	6.4	13.9	0.5	0.1	9.4	17.5	2.5	33.1	1.5	1.2	.....	1.2
171	Pittsfield, Mass.	0.2	5.7	.....	1.8	7.8	7.7	1.0	1.5	4.8	18.7	4.4	39.0	2.1	1.5	1.8	2.0
172	Cedar Rapids, Iowa.	.....	9.0	0.4	2.9	7.7	8.2	0.8	1.0	4.6	10.3	0.1	47.6	2.1	4.3	.....	0.9
173	Oshkosh, Wis.	0.9	4.6	0.3	1.3	5.6	15.4	0.8	0.5	3.1	17.8	4.4	40.1	2.2	1.3	(1)	1.7
174	San Jose, Cal.	0.3	4.2	0.7	2.5	7.2	12.5	1.0	0.7	4.8	15.4	.....	45.3	1.5	3.6	.....	0.3
175	Amsterdam, N. Y.	1.3	6.6	1.2	2.4	6.7	10.5	1.1	1.9	10.5	14.7	5.3	35.7	1.1	0.1	(1)	0.8
176	Jamestown, N. Y.	1.1	4.6	0.5	2.5	6.5	13.6	0.6	0.8	6.2	12.0	7.3	41.1	.....	1.2	1.4	0.5
177	Mount Vernon, N. Y.	2.1	4.4	1.1	2.2	7.5	5.8	1.0	1.1	6.6	19.1	3.0	31.1	1.6	1.0	(1)	12.6
178	Niagara Falls, N. Y.	3.5	5.0	1.0	2.6	8.9	14.0	1.4	1.9	13.4	10.3	1.7	32.4	1.5	0.3	(1)	2.3
179	Jackson, Mich.	1.8	7.2	0.5	1.5	7.1	12.6	1.0	1.2	4.2	15.4	9.5	34.0	2.3	1.3	.....	0.5
180	Williamsport, Pa.	0.5	8.4	.....	0.8	7.1	12.3	0.1	1.5	3.8	8.7	7.4	46.7	.....	1.7	.....	1.0
181	Joplin, Mo.	1.4	6.5	0.2	1.1	8.7	9.2	0.4	0.1	7.7	14.8	1.5	44.9	1.8	1.1	.....	0.5
182	Lima, Ohio.	1.3	5.8	(1)	2.3	7.9	13.4	0.3	0.7	4.6	11.9	3.4	45.9	1.3	0.3	(1)	0.8
183	Muskogee, Okla.	.....	11.7	0.5	0.7	11.3	10.9	1.6	1.3	7.9	9.7	5.4	33.8	1.1	3.3	.....	0.8
184	Chelsea, Mass.	1.2	5.5	.....	2.6	10.6	11.0	1.4	2.5	6.2	10.9	5.9	32.9	1.6	2.5	2.7	2.3
185	New Rochelle, N. Y.	1.9	7.4	1.2	2.8	6.3	8.6	0.9	1.0	9.6	13.6	3.0	37.8	1.6	3.3	(1)	1.0
186	Aurora, Ill.	0.8	7.4	0.6	1.3	8.1	11.4	1.4	0.5	6.3	16.1	0.7	41.1	2.4	1.8	.....	0.2
187	Lorain, Ohio.	1.2	6.4	0.5	1.5	9.4	9.5	1.0	1.1	5.5	19.0	0.6	36.4	1.1	1.4	(1)	5.4
188	Austin, Tex.	.....	11.7	0.9	0.9	7.6	6.6	1.4	1.7	5.8	16.5	5.2	36.1	.....	1.0	0.4	4.2
189	Newport, Ky.	.....	13.2	0.6	1.2	12.5	5.7	0.1	1.3	11.4	8.3	6.8	36.4	1.6	0.8	.....	0.1
190	Orange, N. J.	1.1	4.4	1.3	0.3	12.2	11.4	1.2	2.3	7.5	10.6	5.0	41.3	.....	0.4	.....	0.9
191	La Crosse, Wis.	1.8	5.3	0.3	2.3	6.5	15.4	0.3	1.5	3.9	11.4	.....	44.0	1.8	2.9	0.2	2.5
192	Lynchburg, Va.	0.6	8.1	1.2	1.5	11.5	13.7	0.8	1.8	8.7	14.4	9.7	23.6	.....	2.2	0.3	2.1
193	Shreveport, La.	.....	6.5	0.5	1.0	9.6	19.2	0.7	3.1	15.4	12.3	2.6	24.7	0.1	0.4	(1)	3.9
194	Colorado Springs, Colo.	1.0	8.5	0.2	1.2	6.5	9.0	0.7	1.4	3.0	14.2	0.4	46.1	1.3	5.7	.....	0.8
195	Council Bluffs, Iowa.	1.3	4.1	0.3	1.6	7.0	21.9	0.8	0.5	4.3	11.6	.....	40.8	1.7	2.4	.....	1.7

(1) Less than one-twentieth of 1 per cent.

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TABLE 15.—GOVERNMENTAL COST PAYMENTS FOR EXPENSES OF PUBLIC SERVICE ENTERPRISES: 1912.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 94.]

City number.	CITY.	Total.	Water-supply systems.	Electric light and power systems.	Gas-supply systems.	Markets and public scales.	Docks, wharves, and landings.	Cemeteries and crematories.	Public halls.	Subways for pipes and wires.	All other enterprises.
	Grand total	$39,392,393	$30,320,586	$2,128,474	$653,711	$493,548	$1,686,974	$911,770	$210,270	$14,492	$2,972,568
	Group I	19,586,350	14,914,505	344,229		161,269	1,534,607	131,019	27,966	12,319	2,460,436
	Group II	3,720,696	3,250,991	14,035		109,086	20,789	2,511	93,001		230,283
	Group III	6,841,789	5,355,691	562,709	229,015	112,715	69,335	235,001	57,675		169,648
	Group IV	5,622,278	4,037,834	811,969	310,872	59,692	47,402	294,695	23,955	143	35,716
	Group V	3,621,280	2,761,565	395,532	113,824	50,786	14,841	198,544	7,673	2,030	76,485
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1912.										
1	New York, N. Y.	$7,874,059	$4,552,149				$1,239,294				$2,082,616
2	Chicago, Ill.	3,638,482	3,385,662	$247,708		$5,112					
3	Philadelphia, Pa.	2,827,029	2,595,919			2,627	220,894		$7,589		
4	St. Louis, Mo.	1,195,938	1,081,621			10,939	40,194				63,184
5	Boston, Mass.	1,348,370	926,666			19,868		$87,200			314,636
6	Cleveland, Ohio	724,234	559,865	96,521		24,029		43,819			
7	Baltimore, Md.	719,662	628,650			54,450	24,243			$12,319	
8	Pittsburgh, Pa.	996,328	927,264			38,705	9,982		20,377		
9	Detroit, Mich.	262,248	256,709			5,539					
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1912.										
10	Buffalo, N. Y.	$738,861	$617,242			$33,214			$88,405		
11	San Francisco, Cal.	5,015	5,015								
12	Milwaukee, Wis.	320,151	318,765			1,386					
13	Cincinnati, Ohio	547,946	513,965	$14,035		11,992	$3,358		4,596		
14	Los Angeles, Cal.	359,606	339,971				5,351				$14,284
15	Newark, N. J.	359,685	323,831			23,774	12,080				
16	New Orleans, La.	554,415	314,641			23,175		$600			215,999
17	Washington, D. C.	583,761	566,305			15,545		1,911			
18	Minneapolis, Minn.	251,256	251,256								
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1912.										
19	Jersey City, N. J.	$331,749	$325,627				$6,122				
20	Seattle, Wash.	735,000	227,209	$472,288		$2,882	11,498				$21,123
21	Kansas City, Mo.	528,895	518,907			9,988					
22	Indianapolis, Ind.	24,828				20,157			$4,671		
23	Providence, R. I.	280,983	266,803			1,783		$12,397			
24	Portland, Oreg.	337,511	185,276				28,870				123,365
25	Rochester, N. Y.	320,602	233,512			6,535		47,985	14,667		17,903
26	Denver, Colo.	42,221	19,535			3,045			19,641		
27	Louisville, Ky.	254,386	247,268				5,517	1,601			
28	St. Paul, Minn.	211,027	190,176			3,794			17,057		
29	Columbus, Ohio	358,942	263,756	77,093		18,093					
30	Toledo, Ohio	252,919	230,733			3,765		17,821	600		
31	Oakland, Cal.	4,590					4,590				
32	Atlanta, Ga.	208,808	196,340			726		11,742			
33	Worcester, Mass.	122,998	97,986			384		24,628			
34	Birmingham, Ala.	34,361	19,490	13,328				1,543			
35	Syracuse, N. Y.	119,742	115,113			4,597		32			
36	New Haven, Conn.	2,056					2,056				
37	Memphis, Tenn.	243,739	232,148			3,609	2,727	572			4,683
38	Scranton, Pa.										
39	Richmond, Va.	360,606	101,224		$229,015	8,369	1,307	19,652	1,039		
40	Paterson, N. J.	887				887					
41	Omaha, Nebr.	259,650	258,428			1,222					
42	Fall River, Mass.	100,315	74,246			93	18	25,958			
43	Spokane, Wash.	160,601	159,729			872					
44	Dayton, Ohio	125,080	121,089			3,991					
45	Grand Rapids, Mich.	109,667	79,979			6,884		22,824			
46	Nashville, Tenn.	105,968	101,400			2,783	1,020	765			
47	Bridgeport, Conn.	1,577					1,577				
48	Lowell, Mass.	126,343	113,002			809		12,532			
49	Cambridge, Mass.	115,831	97,375			24		18,482			
50	San Antonio, Tex.	9,418				4,714		2,130			2,574
51	New Bedford, Mass.	135,269	94,029				2,083	39,157			
52	Hartford, Conn.	99,834	91,584			308	1,150	6,792			
53	Dallas, Tex.	211,490	211,490								
54	Trenton, N. J.	103,199	102,399				800				
55	Albany, N. Y.	242,343	239,922			2,421					
56	Salt Lake City, Utah	158,304	139,916					18,388			

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TABLE 15.—GOVERNMENTAL COST PAYMENTS FOR EXPENSES OF PUBLIC SERVICE ENTERPRISES: 1912—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 94.]

City number.	CITY.	Total.	Water-supply systems.	Electric light and power systems.	Gas-supply systems.	Markets and public scales.	Docks, wharves, and landings.	Cemeteries and crematories.	Public halls.	Subways for pipes and wires.	All other enterprises.
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1912.										
57	Reading, Pa.	$91,707	$91,707								
58	Camden, N. J.	89,638	83,268				$2,776	$3,594			
59	Springfield, Mass.	211,164	200,190								$10,974
60	Tacoma, Wash.	558,305	201,161	$339,318			17,826				
61	Lynn, Mass.	222,582	185,040					37,542			
62	Des Moines, Iowa	35,761				$2,194		33,567			
63	Lawrence, Mass.	76,921	60,866			372		15,683			
64	Wilmington, Del.	92,472	91,744			528	200				
65	Kansas City, Kans.	104,653	104,121					532			
66	Yonkers, N. Y.	149,591	147,750			1,029	812				
67	Youngstown, Ohio	99,407	96,501			2,906					
68	Houston, Tex.	97,285	78,602			9,222	27	90	$9,344		
69	Fort Worth, Tex.	283,186	283,186								
70	Duluth, Minn.	302,749	113,002		$188,497	1,128	122				
71	Norfolk, Va.	132,533	103,912			2,754		25,867			
72	Oklahoma City, Okla.	83,536	83,474			62					
73	Schenectady, N. Y.	80,639	68,493			230					11,916
74	Somerville, Mass.	57,311	57,311								
75	St. Joseph, Mo.	2,190				2,190					
76	Utica, N. Y.										
77	Elizabeth, N. J.	1,700					1,700				
78	Waterbury, Conn.	34,194	34,194								
79	Troy, N. Y.	78,395	75,453			1,006		1,936			
80	Akron, Ohio	56,499	53,744			2,755					
81	Manchester, N. H.	80,618	58,029			655		21,934			
82	Hoboken, N. J.	228,731	225,079					3,652			
83	Wilkes-Barre, Pa.	2,804						2,804			
84	Erie, Pa.	71,804	70,179			164	1,318			$143	
85	Evansville, Ind.	102,277	80,718			2,012	2,578	16,969			
86	Peoria, Ill.	4,739				1,459	200		3,080		
87	Fort Wayne, Ind.	186,257	110,440	73,846		1,971					
88	Harrisburg, Pa.	61,859	61,699			160					
89	Savannah, Ga.	94,293	67,551			7,073	4,991	14,678			
90	East St. Louis, Ill.	495				495					
91	Jacksonville, Fla.	289,772	88,470	201,302							
92	South Bend, Ind.	51,835	49,018			804		2,013			
93	Terre Haute, Ind.	18,426						18,426			
94	Passaic, N. J.										
95	Johnstown, Pa.	766				766					
96	Bayonne, N. J.	203,179	202,499				680				
97	Brockton, Mass.	64,863	59,254					5,609			
98	Portland, Me.	96,004	58,805					30,664			6,535
99	Holyoke, Mass.	394,716	71,439	197,503	122,375						3,399
100	Charleston, S. C.	3,223				3,015	173				35
101	Wichita, Kans.	6,578				4,604			1,974		
102	Allentown, Pa.	45,132	45,132								
103	Springfield, Ill.	64,195	45,666			871		16,658			
104	Covington, Ky.	51,790	47,243			1,690					2,857
105	Altoona, Pa.	28,681	28,681								
106	Pawtucket, R. I.	87,979	77,817					10,162			
107	Canton, Ohio	53,102	46,340			1,931			4,831		
108	Mobile, Ala.	72,630	56,362			2,729	4,516	9,023			
109	Sacramento, Cal.	67,713	49,696				9,483	8,534			
110	Saginaw, Mich.	66,006	47,225			518		13,537	4,726		
111	Sioux City, Iowa	39,927	36,402			2,304		1,221			
112	Binghamton, N. Y.	57,489	57,394			95					
113	Atlantic City, N. J.	81,977	81,977								
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912.										
114	Rockford, Ill.	$82,001	$81,567			$434					
115	Little Rock, Ark.	9,357						$9,357			
116	Augusta, Ga.	73,137	41,306				$1,465	11,432			$18,934
117	Springfield, Ohio	39,327	35,191			3,702		434			
118	Lancaster, Pa.	109,705	108,025			1,680					
119	Pueblo, Colo.	120,591	117,368					3,223			
120	New Britain, Conn.	29,741	22,567					6,817		$357	
121	Chattanooga, Tenn.	6,817					5,106	372	$1,339		
122	York, Pa.	150				150					
123	Malden, Mass.	43,856	32,861					10,995			
124	Berkeley, Cal.	1,812					1,812				
125	Bay City, Mich.	83,417	35,554	$47,328				535			
126	Haverhill, Mass.	41,343	40,123			8		359	853		
127	Topeka, Kans.	54,641	52,533			480			1,628		
128	Salem, Mass.	56,650	48,640			902		7,108			

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TABLE 15.—GOVERNMENTAL COST PAYMENTS FOR EXPENSES OF PUBLIC SERVICE ENTERPRISES: 1912—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 94.]

City number.	CITY.	Total.	Water-supply systems.	Electric light and power systems.	Gas-supply systems.	Markets and public scales.	Docks, wharves, and landings.	Cemeteries and crematories.	Public halls.	Subways for pipes and wires.	All other enterprises.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912—Continued.										
129	Lincoln, Nebr.	$56,813	$56,029			$784					
130	Davenport, Iowa	4,269									$4,269
131	El Paso, Tex.	123,000	123,000								
132	San Diego, Cal.	187,945	156,811				$4,001	$9,748			17,385
133	Tampa, Fla.	2,164						2,164			
134	McKeesport, Pa.	105,154	105,154								
135	Flint, Mich.	34,241	32,656			1,585					
136	Kalamazoo, Mich.	51,008	42,755			1,016		7,237			
137	Racine, Wis.	12,036						11,876			160
138	Superior, Wis.										
139	Wheeling, W. Va.	138,966	86,394		$48,570	2,607	434	961			
140	Macon, Ga.	64,283	54,088			2,627		7,568			
141	Newton, Mass.	37,002	36,647					355			
142	Butte, Mont.										
143	Woonsocket, R. I.	22,061	22,061								
144	Montgomery, Ala.	64,638	58,328			1,024		5,284			
145	Chester, Pa.	216				95	121				
146	Fitchburg, Mass.	77,668	67,049					9,506	$1,113		
147	Dubuque, Iowa	47,815	47,084			731					
148	Galveston, Tex.	65,582	63,828			200		1,554			
149	West Hoboken, N. J.										
150	New Castle, Pa.	1,266				240				$1,026	
151	Roanoke, Va.	3,130				2,950		180			
152	Elmira, N. Y.	8,674						8,674			
153	Huntington, W. Va.	3,211				560		2,651			
154	East Orange, N. J.	73,228	73,228								
155	Knoxville, Tenn.	62,128	55,808			6,320					
156	Hamilton, Ohio.	122,116	25,908	$30,594	65,254	360					
157	Lexington, Ky.	1,747				1,747					
158	Springfield, Mo.	2,213						2,213			
159	Quincy, Ill.	1,342				922		420			
160	Charlotte, N. C.	51,900	42,747					6,413	2,740		
161	Joliet, Ill.	64,945	62,301			810					1,834
162	Pasadena, Cal.	99,296	1,447	76,241							21,608
163	Auburn, N. Y.	56,672	54,161					2,236		275	
164	Everett, Mass.	38,190	30,389					7,801			
165	Decatur, Ill.	40,238	38,455			519					1,264
166	Portsmouth, Va.	4,286				1,517		2,769			
167	Perth Amboy, N. J.	48,828	48,398			430					
168	Taunton, Mass.	109,572	40,040	63,033				6,499			
169	Quincy, Mass.	32,161	25,063					7,098			
170	Lansing, Mich.	119,406	40,579	70,653		600		7,574			
171	Pittsfield, Mass.	27,683	24,820			137					2,726
172	Cedar Rapids, Iowa	53,764	52,948			816					
173	Oshkosh, Wis.	2,594						2,594			
174	San Jose, Cal.										
175	Amsterdam, N. Y.	18,359	18,359								
176	Jamestown, N. Y.	74,427	45,662	28,324		441					
177	Mount Vernon, N. Y.										
178	Niagara Falls, N. Y.	57,857	56,610			875				372	
179	Jackson, Mich.	20,310	18,608			400		7,302			
180	Williamsport, Pa.	610				610					
181	Joplin, Mo.	16,788		16,048				740			
182	Lima, Ohio.	27,347	26,229			1,118					
183	Muskogee, Okla.	53,279	49,702					3,577			
184	Chelsea, Mass.	23,947	23,947								
185	New Rochelle, N. Y.	1,902					1,902				
186	Aurora, Ill.	35,116	33,651			200		1,265			
187	Lorain, Ohio.	43,402	41,229					2,173			
188	Austin, Tex.	116 569	49,930	63,311		815		2,513			
189	Newport, Ky.	45,207	41,844			506					2,857
190	Orange, N. J.	41,232	41,232								
191	La Crosse, Wis.	27,836	22,710			2,546					2,580
192	Lynchburg, Va.	18,374	10,918			5,380		2,076			
193	Shreveport, La.	7,035						4,167			2,868
194	Colorado Springs, Colo.	49,616	37,832			1,060		10,724			
195	Council Bluffs, Iowa.	60,073	59,191			882					

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TABLE 16.—MUNICIPAL SERVICE ENTERPRISES—PAYMENTS FOR OUTLAYS AND EXPENSES, OFFSETS TO PAYMENTS FOR EXPENSES, AND UNDISTRIBUTED EXPENSES OR GAINS: 1912.

[Cities for which no separate reports for municipal service enterprises were received are omitted from this table. For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 95.]

City number.	CITY, AND KIND OF ENTERPRISE.	Payments for outlays.	PAYMENTS FOR EXPENSES. Total.	For services and materials.	For depreciation.	For service transfers.	For interest transfers.	OFFSETS TO PAYMENTS FOR EXPENSES. Receipts from minor sales to public.	Receipts for services to public.	Amounts charged to account of municipal expenses and outlays.	Undistributed expenses.	Undistributed gains.
	Grand total	$1,753,989	$2,012,483	$1,931,146	.....	$1,561	$79,776	$5,885	$101,140	$1,924,848	$26,718	$46,108
	Group I	1,479,490	990,364	939,186	.....	138	31,040	1,661	58,332	976,241	.....	45,870
	Group II	.....	232,106	232,106	.....	.....	.....	2,318	868	228,920	.....	.....
	Group III	135,576	489,500	456,959	.....	1,248	31,293	146	39,405	428,261	21,668	.....
	Group IV	59,709	107,569	106,248	.....	175	1,146	1,566	1,952	99,021	5,030	.....
	Group V	79,214	192,944	176,647	.....	.....	16,297	194	583	192,405	.....	238
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1912.											
1	New York, N. Y.:											
	High-pressure fire system	$557,013	$156,571	$156,571	.....	.....	.....	.....	.....	$156,571	.....	.....
	Municipal garage	.....	30,767	30,767	.....	.....	.....	.....	$2,700	30,767	.....	$2,700
2	Chicago, Ill.:											
	Electric light wiring and repair plant	.....	34,705	34,705	.....	.....	.....	.....	4,977	31,404	.....	1,676
	Asphalt repair plant	39,036	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
3	Philadelphia, Pa.:											
	High-pressure fire system	306,709	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
4	St. Louis, Mo.:											
	Industrial school bakery	.....	29,484	29,484	.....	.....	.....	$1,186	.....	37,674	.....	9,376
	Asphalt repair plant	19,876	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
5	Boston, Mass.:											
	Printing department	.....	181,902	181,764	.....	$138	.....	353	.....	213,667	.....	32,118
	High-pressure fire system	16,071	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
7	Baltimore, Md.:											
	High-pressure fire system	174,802	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
8	Pittsburgh, Pa.:											
	Electric light system	11,464	108,899	108,899	.....	.....	.....	122	.....	108,777	.....	.....
	Asphalt repair plant	36,960	185,429	185,429	.....	.....	.....	.....	.....	185,429	.....	.....
9	Detroit, Mich.:											
	Electric light system	317,559	262,607	231,567	.....	.....	$31,040	.....	50,655	211,952	.....	.....
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1912.											
11	San Francisco, Cal.:											
	Asphalt repair plant	.....	$106,990	$106,990	.....	.....	.....	.....	.....	$106,990	.....	.....
13	Cincinnati, Ohio:											
	Asphalt repair plant	.....	25,538	25,538	.....	.....	.....	.....	$868	24,670	.....	.....
14	Los Angeles, Cal.:											
	County garage	.....	15,889	15,889	.....	.....	.....	$118	.....	15,771	.....	.....
16	New Orleans, La.:											
	Asphalt repair plant	.....	83,689	83,689	.....	.....	.....	2,200	.....	81,489	.....	.....
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1912.											
21	Kansas City, Mo.:											
	Asphalt repair plant	$6,900	$108,692	$108,692	.....	.....	.....	.....	$10,160	$98,532	.....	.....
22	Indianapolis, Ind.:											
	Asphalt repair plant	.....	83,310	83,310	.....	.....	.....	.....	16,069	67,241	.....	.....
26	Denver, Colo.:											
	City shop and garage	28,909	32,813	32,813	.....	.....	.....	.....	11,125	.....	$21,688	.....
	Asphalt repair plant	.....	84,869	84,869	.....	.....	.....	.....	.....	84,869	.....	.....
28	St. Paul, Minn.:											
	Asphalt repair plant	6,671	9,125	9,125	.....	.....	.....	.....	.....	9,125	.....	.....
30	Toledo, Ohio:											
	Asphalt repair plant	.....	16,891	16,891	.....	.....	.....	.....	2,051	14,840	.....	.....
	High-pressure fire system	24,973	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
39	Richmond, Va.:											
	Electric light system	10,291	76,942	51,025	.....	$624	$25,293	$146	.....	76,796	.....	.....
45	Grand Rapids, Mich.:											
	Electric light system	27,397	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
46	Nashville, Tenn.:											
	Electric light system	30,435	76,858	70,234	.....	624	6,000	.....	.....	76,858	.....	.....

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TABLE 16.—MUNICIPAL SERVICE ENTERPRISES—PAYMENTS FOR OUTLAYS AND EXPENSES, OFFSETS TO PAYMENTS FOR EXPENSES, AND UNDISTRIBUTED EXPENSES OR GAINS: 1912—Continued.

[Cities for which no separate reports for municipal service enterprises were received are omitted from this table. For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 95.]

City number.	CITY, AND KIND OF ENTERPRISE.	Payments for outlays.	PAYMENTS FOR EXPENSES.					OFFSETS TO PAYMENTS FOR EXPENSES.			Undistributed expenses.	Undistributed gains.
			Total.	For services and materials.	For depreciation.	For service transfers.	For interest transfers.	Receipts from minor sales to public.	Receipts for services to public.	Amounts charged to account of municipal expenses and outlays.		
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1912.											
59	Springfield, Mass.:											
	Municipal heating plant	$17,610	$10,138	$10,138	.....	.....	.....	.....	$1,000	$4,108	$5,030	.....
69	Fort Worth, Tex.:											
	Electric light system	14,049	36,460	36,285	.....	$175	.....	$1,147	.....	35,313	.....	.....
75	St. Joseph, Mo.:											
	Electric light system	5,179	31,079	31,079	.....	.....	.....	347	6	30,726	.....	.....
84	Erie, Pa.:											
	Asphalt repair plant	16,797	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
92	South Bend, Ind.:											
	Asphalt repair plant	500	1,004	1,004	.....	.....	.....	72	710	222	.....	.....
103	Springfield, Ill.:											
	Electric light system	5,574	28,888	27,742	.....	.....	$1,146	.....	236	28,652	.....	.....
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912.											
115	Little Rock, Ark.:											
	Electric light system	$1,809	$12,262	$12,262	.....	.....	.....	.....	$240	$12,022	.....	.....
127	Topeka, Kans.:											
	Electric light system	18,696	17,055	17,055	.....	.....	.....	$83	52	16,920	.....	.....
129	Lincoln, Nebr.:											
	Electric light system	23,297	26,925	20,229	.....	.....	$6,696	3	34	26,888	.....	.....
136	Kalamazoo, Mich.:											
	Electric light system	.....	17,768	17,768	.....	.....	.....	19	.....	17,768	.....	$19
139	Wheeling, W. Va.:											
	Electric light system	.....	31,041	28,955	.....	.....	2,086	37	38	30,966	.....	.....
141	Newton, Mass.:											
	Lighting and heating plant	.....	4,362	4,362	.....	.....	.....	.....	.....	4,362	.....	.....
148	Galveston, Tex.:											
	Electric light system	3,718	25,075	25,075	.....	.....	.....	.....	219	25,075	.....	219
165	Decatur, Ill.:											
	Electric light system	29,426	12,905	12,905	.....	.....	.....	.....	.....	12,905	.....	.....
186	Aurora, Ill.:											
	Electric light system	2,268	25,409	21,494	.....	.....	3,915	.....	.....	25,409	.....	.....
190	Orange, N. J.:											
	Electric light system	.....	20,142	16,542	.....	.....	3,600	52	.....	20,090	.....	.....

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TABLE 17.—GOVERNMENTAL COST PAYMENTS [1] FOR INTEREST: 1912.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 96.]

City number.	CITY.	Total payments for interest.	PAYMENTS FOR INTEREST ON FUNDED AND FLOATING DEBT.			PAYMENTS FOR INTEREST ON SPECIAL ASSESSMENT DEBT.		PAYMENTS FOR INTEREST ON OTHER DEBT.		
			Of city corporation.	Of school district.	Of other governmental units.	Of city corporation.	Of other governmental units.	Of city corporation.	Of school district.	Of other governmental units.
	Grand total	$107,816,353	$89,875,062	$2,696,690	$3,481,104	$6,979,691	$35,974	$4,507,603	$172,399	$67,830
	Group I	63,850,073	55,852,448	448,977	2,498,238	2,112,204	33,232	2,817,175	31,773	56,026
	Group II	10,815,701	9,477,086	202,029	702,527	129,173	2,742	295,478		6,666
	Group III	17,014,951	12,300,257	925,970	38,345	3,096,508		622,786	31,061	14
	Group IV	9,487,366	7,090,890	672,803	233,994	1,032,811		394,846	56,905	5,117
	Group V	6,648,262	5,154,371	446,911	8,000	608,995		377,318	52,660	7
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1912.									
1	New York, N. Y.	$41,278,912	$37,508,659			$1,275,618		$2,494,635		
2	Chicago, Ill.	3,959,975	1,264,505	$1,100	$1,732,788	634,072	$4,619	250,679	$16,559	$55,653
3	Philadelphia, Pa.	4,206,053	4,179,680					16,000	10,000	373
4	St. Louis, Mo.	1,071,304	1,071,304							
5	Boston, Mass.	5,970,239	5,915,265					54,974		
6	Cleveland, Ohio	1,927,176	1,348,281	182,677	259,963	106,033	28,585		1,632	
7	Baltimore, Md.	2,416,516	2,416,516							
8	Pittsburgh, Pa.	2,449,344	1,700,093	265,200	436,536	43,943			3,582	
9	Detroit, Mich.	570,554	448,155		68,946	52,538	23	887		
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1912.									
10	Buffalo, N. Y.	$1,101,424	$998,030		$60,933	$35,160		$17,301		
11	San Francisco, Cal.	854,720	854,720							
12	Milwaukee, Wis.	504,108	463,827		37,122	559		2,600		
13	Cincinnati, Ohio	2,422,999	2,124,967	$115,070	120,591	62,281				
14	Los Angeles, Cal.	1,322,550	1,162,007	86,959	73,584					
15	Newark, N. J.	1,632,157	1,082,764		332,268			210,459		$6,666
16	New Orleans, La.	1,833,588	1,821,772					11,816		
17	Washington, D. C.	365,340	312,038					53,302		
18	Minneapolis, Minn.	778,905	666,961		78,029	31,173	$2,742			
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1912.									
19	Jersey City, N. J.	$1,265,488	$1,197,590			$34,046		$32,952		
20	Seattle, Wash.	1,801,243	788,099	$180,821		824,372		6,230	$1,721	
21	Kansas City, Mo.	422,428	250,935	143,609		27,884				
22	Indianapolis, Ind.	183,375	131,022	52,353						
23	Providence, R. I.	709,722	687,013					22,709		
24	Portland, Oreg.	1,295,270	521,093	33,002	$35,085	706,090				
25	Rochester, N. Y.	591,207	301,097			162,801		127,309		
26	Denver, Colo.	362,306	84,074			277,509		723		
27	Louisville, Ky.	554,888	546,693					8,195		
28	St. Paul, Minn.	517,177	431,756					85,421		
29	Columbus, Ohio	635,707	437,772	51,708		130,732		15,495		
30	Toledo, Ohio	469,231	373,154	57,639		32,725		5,470	243	
31	Oakland, Cal.	233,130	172,033	56,730	3,260				1,057	
32	Atlanta, Ga.	220,491	215,553					4,938		
33	Worcester, Mass.	442,570	422,386					20,184		
34	Birmingham, Ala.	448,488	307,380			122,444		18,664		
35	Syracuse, N. Y.	424,903	327,681			54,742		42,480		
36	New Haven, Conn.	144,403	138,145	2,100				3,565	579	$14
37	Memphis, Tenn.	546,134	449,421			95,754		959		
38	Scranton, Pa.	173,498	152,075			15,751			5,672	
39	Richmond, Va.	467,834	465,853					1,981		
40	Paterson, N. J.	204,802	158,839			24,108		21,855		
41	Omaha, Nebr.	626,779	470,236	73,542		78,442		4,559		
42	Fall River, Mass.	296,995	289,349					7,646		
43	Spokane, Wash.	646,193	282,451	88,985		252,260		13,421	9,076	
44	Dayton, Ohio	246,739	184,472	17,640		39,343		5,284		
45	Grand Rapids, Mich.	176,434	109,574	24,513		37,320		5,027		
46	Nashville, Tenn.	252,626	249,234					3,392		
47	Bridgeport, Conn.	80,681	80,681							
48	Lowell, Mass.	193,224	158,099					35,125		
49	Cambridge, Mass.	564,652	560,724					2,928		
50	San Antonio, Tex.	144,513	119,478	10,990				13,782	263	
51	New Bedford, Mass.	350,729	324,288					26,441		
52	Hartford, Conn.	291,455	171,014	67,233				40,758	12,450	
53	Dallas, Tex.	183,212	182,233					979		
54	Trenton, N. J.	276,799	183,652			52,536		40,611		
55	Albany, N. Y.	222,238	188,797			35,441				
56	Salt Lake City, Utah	347,387	188,271	65,105		91,308		2,703		

[1] The payments reported in this table are the gross payments for interest on city debts less (1) amounts paid in error, and (2) amounts paid which balance receipts for accrued interest on original issues of debt obligations.

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TABLE 17.—GOVERNMENTAL COST PAYMENTS [1] FOR INTEREST: 1912—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 96.]

City number.	CITY.	Total payments for interest.	PAYMENTS FOR INTEREST ON FUNDED AND FLOATING DEBT.			PAYMENTS FOR INTEREST ON SPECIAL ASSESSMENT DEBT.		PAYMENTS FOR INTEREST ON OTHER DEBT.		
			Of city corporation.	Of school district.	Of other governmental units.	Of city corporation.	Of other governmental units.	Of city corporation.	Of school district.	Of other governmental units.
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1912.									
57	Reading, Pa.	$74,900	$56,380	$17,231	.....	$12,289	.....	.....	.....	.....
58	Camden, N. J.	184,084	171,590	.....	.....	4,819	.....	$7,675	.....	.....
59	Springfield, Mass.	255,073	246,111	.....	.....	.....	.....	8,962	.....	.....
60	Tacoma, Wash.	641,355	433,507	34,365	.....	164,572	.....	8,910	.....	.....
61	Lynn, Mass.	218,684	201,279	.....	.....	.....	.....	17,405	.....	.....
62	Des Moines, Iowa.	105,449	56,068	42,776	.....	.....	.....	6,585	.....	.....
63	Lawrence, Mass.	136,983	107,413	.....	.....	.....	.....	29,570	.....	.....
64	Wilmington, Del.	157,157	156,696	.....	.....	.....	.....	461	.....	.....
65	Kansas City, Kans.	334,782	220,235	36,964	.....	70,580	.....	4,160	$2,843	.....
66	Yonkers, N. Y.	375,867	307,700	.....	.....	16,703	.....	51,464	.....	.....
67	Youngstown, Ohio.	133,155	63,744	25,625	.....	42,991	.....	.....	795	.....
68	Houston, Tex.	320,901	296,352	.....	.....	.....	.....	24,549	.....	.....
69	Fort Worth, Tex.	268,034	255,388	.....	.....	.....	.....	12,646	.....	.....
70	Duluth, Minn.	320,433	256,880	55,800	.....	3,865	.....	3,888	.....	.....
71	Norfolk, Va.	375,695	367,500	.....	.....	.....	.....	8,195	.....	.....
72	Oklahoma City, Okla.	470,882	152,455	94,163	.....	193,340	.....	47	30,877	.....
73	Schenectady, N. Y.	197,441	158,229	.....	.....	32,031	.....	7,181	.....	.....
74	Somerville, Mass.	189,551	172,641	.....	.....	.....	.....	16,910	.....	.....
75	St. Joseph, Mo.	99,903	46,151	53,752	.....	.....	.....	.....	.....	.....
76	Utica, N. Y.	98,696	79,091	.....	.....	6,891	.....	12,714	.....	.....
77	Elizabeth, N. J.	137,377	131,848	.....	.....	2,765	.....	2,764	.....	.....
78	Waterbury, Conn.	139,135	131,249	7,319	.....	.....	.....	567	.....	.....
79	Troy, N. Y.	223,185	187,407	6,140	.....	913	.....	28,725	.....	.....
80	Akron, Ohio.	145,390	75,526	21,094	.....	48,770	.....	.....	.....	.....
81	Manchester, N. H.	73,763	66,800	.....	.....	.....	.....	6,963	.....	.....
82	Hoboken, N. J.	116,839	106,977	.....	.....	154	.....	9,708	.....	.....
83	Wilkes-Barre, Pa.	75,147	37,854	30,395	.....	6,635	.....	75	188	.....
84	Erie, Pa.	45,073	29,566	11,720	.....	3,762	.....	25	.....	.....
85	Evansville, Ind.	77,242	73,903	2,772	.....	.....	.....	.....	567	.....
86	Peoria, Ill.	60,637	19,034	.....	$6,734	26,851	.....	3,746	3,690	$582
87	Fort Wayne, Ind.	41,103	23,013	18,090	.....	.....	.....	.....	.....	.....
88	Harrisburg, Pa.	114,333	69,961	37,896	.....	6,476	.....	.....	.....	.....
89	Savannah, Ga.	135,505	132,726	.....	.....	.....	.....	527	2,252	.....
90	East St. Louis, Ill.	136,830	32,615	18,450	4,125	74,990	.....	6,650	.....	.....
91	Jacksonville, Fla.	119,456	105,704	.....	.....	.....	.....	4,292	9,460	.....
92	South Bend, Ind.	43,988	24,804	17,833	.....	.....	.....	1,308	43	.....
93	Terre Haute, Ind.	33,042	23,692	9,350	.....	.....	.....	.....	.....	.....
94	Passaic, N. J.	73,623	63,869	.....	.....	6,511	.....	3,223	.....	.....
95	Johnstown, Pa.	35,640	20,592	14,410	.....	.....	.....	.....	38	.....
96	Bayonne, N. J.	180,639	146,366	.....	.....	21,817	.....	12,456	.....	.....
97	Brockton, Mass.	145,356	133,052	.....	.....	.....	.....	12,304	.....	.....
98	Portland, Me.	348,977	120,921	.....	218,594	.....	.....	8,599	.....	863
99	Holyoke, Mass.	143,581	128,236	.....	.....	.....	.....	15,345	.....	.....
100	Charleston, S. C.	169,895	169,895	.....	.....	.....	.....	.....	.....	.....
101	Wichita, Kans.	201,820	73,103	22,807	.....	103,822	.....	2,088	.....	.....
102	Allentown, Pa.	48,704	19,804	28,518	.....	.....	.....	.....	382	.....
103	Springfield, Ill.	68,715	33,051	.....	4,541	12,363	.....	15,089	.....	3,671
104	Covington, Ky.	117,077	94,138	.....	.....	15,865	.....	7,074	.....	.....
105	Altoona, Pa.	108,732	78,599	21,870	.....	6,983	.....	.....	1,280	.....
106	Pawtucket, R. I.	252,466	233,323	.....	.....	.....	.....	19,143	.....	.....
107	Canton, Ohio.	99,601	52,155	20,012	.....	27,434	.....	.....	.....	.....
108	Mobile, Ala.	209,919	127,575	.....	.....	77,720	.....	1,810	2,814	.....
109	Sacramento, Cal.	49,450	43,922	5,528	.....	.....	.....	.....	.....	.....
110	Saginaw, Mich.	90,394	35,651	2,443	.....	51,388	.....	912	.....	.....
111	Sioux City, Iowa.	75,359	56,896	15,480	.....	.....	.....	1,307	1,676	.....
112	Binghamton, N. Y.	33,222	31,932	.....	.....	511	.....	779	.....	.....
113	Atlantic City, N. J.	357,726	349,681	.....	.....	.....	.....	8,045	.....	.....
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912.									
114	Rockford, Ill.	$51,104	$13,918	.....	$8,000	$5,608	.....	$8,736	$14,835	$7
115	Little Rock, Ark.	51,782	.....	$15,329	.....	36,359	.....	74	.....	.....
116	Augusta, Ga.	85,527	76,414	.....	.....	.....	.....	4,468	4,645	.....
117	Springfield, Ohio.	82,585	53,234	10,800	.....	16,171	.....	1,588	792	.....
118	Lancaster, Pa.	53,468	35,222	18,200	.....	.....	.....	.....	46	.....
119	Pueblo, Colo.	171,220	95,415	16,088	.....	20,562	.....	33,875	5,280	.....
120	New Britain, Conn.	123,478	122,331	.....	.....	.....	.....	1,147	.....	.....
121	Chattanooga, Tenn.	141,053	133,183	.....	.....	6,992	.....	878	.....	.....
122	York, Pa.	48,501	34,134	13,608	.....	759	.....	.....	.....	.....
123	Malden, Mass.	150,180	133,267	.....	.....	.....	.....	16,913	.....	.....
124	Berkeley, Cal.	45,095	15,592	28,772	.....	.....	.....	.....	731	.....
125	Bay City, Mich.	60,352	40,569	3,685	.....	15,552	.....	546	.....	.....
126	Haverhill, Mass.	103,743	93,622	.....	.....	.....	.....	10,121	.....	.....
127	Topeka, Kans.	114,350	58,561	23,201	.....	32,588	.....	.....	.....	.....
128	Salem, Mass.	51,998	44,082	.....	.....	.....	.....	7,916	.....	.....

[1] The payments reported in this table are the gross payments for interest on city debts less (1) amounts paid in error, and (2) amounts paid which balance receipts for accrued interest on original issues of debt obligations.

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TABLE 17.—GOVERNMENTAL COST PAYMENTS [1] FOR INTEREST: 1912—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 96.]

City number.	CITY.	Total payments for interest.	PAYMENTS FOR INTEREST ON FUNDED AND FLOATING DEBT.			PAYMENTS FOR INTEREST ON SPECIAL ASSESSMENT DEBT.		PAYMENTS FOR INTEREST ON OTHER DEBT.		
			Of city corporation.	Of school district.	Of other governmental units.	Of city corporation.	Of other governmental units.	Of city corporation.	Of school district.	Of other governmental units.
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912—Continued.										
129	Lincoln, Nebr.	$69,985	$39,888	$5,431		$15,651		$7,236	$1,779	
130	Davenport, Iowa	29,701	15,330	14,371						
131	El Paso, Tex.	106,475	90,551					15,924		
132	San Diego, Cal.	154,965	154,965							
133	Tampa, Fla.	60,062	53,654					1,320	5,088	
134	McKeesport, Pa.	64,570	31,753	24,517		7,599		701		
135	Flint, Mich.	43,156	30,594	6,810		5,136		205	411	
136	Kalamazoo, Mich.	48,895	19,859	11,593		13,224		2,341	1,878	
137	Racine, Wis.	40,677	31,572			9,105				
138	Superior, Wis.	46,284	44,244			1,221		819		
139	Wheeling, W. Va.	51,071	41,355	9,000				353	363	
140	Macon, Ga.	27,495	23,923					2,863	709	
141	Newton, Mass.	308,965	287,168					21,797		
142	Butte, Mont.	56,511	18,000	7,757		11,187		19,567		
143	Woonsocket, R. I.	143,763	135,170					8,593		
144	Montgomery, Ala.	197,167	126,630			50,537		20,000		
145	Chester, Pa.	50,479	41,464	5,880		2,996			139	
146	Fitchburg, Mass.	73,972	59,996					13,976		
147	Dubuque, Iowa	65,195	42,937	4,107		7,289		10,433	429	
148	Galveston, Tex.	212,614	212,614							
149	West Hoboken, N. J.	49,648	41,182			3,406		5,060		
150	New Castle, Pa.	29,411	18,129	11,282						
151	Roanoke, Va.	77,657	77,657							
152	Elmira, N. Y.	33,058	31,999					1,059		
153	Huntington, W. Va.	48,740	43,445	5,295						
154	East Orange, N. J.	151,249	104,241			17,710		29,298		
155	Knoxville, Tenn.	166,031	147,298			16,145		2,588		
156	Hamilton, Ohio	106,869	64,210	12,506		30,153				
157	Lexington, Ky.	59,567	46,148			9,370		4,049		
158	Springfield, Mo.	2,880	1,901					979		
159	Quincy, Ill.	27,471	22,865	2,667					1,939	
160	Charlotte, N. C.	67,220	66,918					302		
161	Joliet, Ill.	25,252	7,381	703		8,868		6,584	1,716	
162	Pasadena, Cal.	38,478	28,757	9,721						
163	Auburn, N. Y.	49,892	32,466			16,559		867		
164	Everett, Mass.	119,515	107,666					11,849		
165	Decatur, Ill.	31,203	9,982	7,795		13,310			116	
166	Portsmouth, Va.	75,410	65,146					10,264		
167	Perth Amboy, N. J.	81,814	58,969			22,417		428		
168	Taunton, Mass.	101,219	91,856					9,363		
169	Quincy, Mass.	154,549	139,676					14,873		
170	Lansing, Mich.	21,896	9,359	2,000		9,826		711		
171	Pittsfield, Mass.	87,275	79,079					8,196		
172	Cedar Rapids, Iowa	55,849	42,926	11,635				1,288		
173	Oshkosh, Wis.	19,161	17,584					1,577		
174	San Jose, Cal.	39,520	23,077	16,443						
175	Amsterdam, N. Y.	45,370	42,217					3,153		
176	Jamestown, N. Y.	67,693	45,380	12,759		3,924		2,898	2,732	
177	Mount Vernon, N. Y.	126,063	95,630	22,933		7,500				
178	Niagara Falls, N. Y.	132,414	117,840			14,574				
179	Jackson, Mich.	26,237	19,827	4,900				681	829	
180	Williamsport, Pa.	17,651	14,824	1,480		508			839	
181	Joplin, Mo.	18,476	7,140	11,082				254		
182	Lima, Ohio	59,712	35,073	8,786		15,853				
183	Muskogee, Okla.	197,261	72,674	29,704		94,417		466		
184	Chelsea, Mass.	150,254	138,435					11,819		
185	New Rochelle, N. Y.	154,015	123,107			15,887		15,021		
186	Aurora, Ill.	42,200	13,172	9,950		18,874		204		
187	Lorain, Ohio	84,033	44,637	15,473		23,923				
188	Austin, Tex.	81,996	79,400					313	2,283	
189	Newport, Ky.	51,182	47,043	3,896					243	
190	Orange, N. J.	135,399	115,231			2,877		17,291		
191	La Crosse, Wis.	51,130	47,866			3,264				
192	Lynchburg, Va.	128,944	128,771					173		
193	Shreveport, La.	32,725	24,987					3,238	4,500	
194	Colorado Springs, Colo.	94,563	74,480	18,689		1,094			300	
195	Council Bluffs, Iowa.	43,692	35,509	8,063				82	38	

[1] The payments reported in this table are the gross payments for interest on city debts less (1) amounts paid in error, and (2) amounts paid which balance receipts for accrued interest on original issues of debt obligations.

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TABLE 18.—PAYMENTS FOR OUTLAYS, BY PRINCIPAL

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this

City number.	CITY.	Total.	General government.	PROTECTION TO PERSON AND PROPERTY.			Conservation of health.	SANITATION, OR PROMOTION OF CLEANLINESS.			HIGHWAYS.		
				Police department.	Fire department.	All other.		Sewers and sewage disposal.	Refuse collection and disposal.	All other.	Streets, roads, and alleys.	Other highway structures.	All other.
	Grand total	$303,590,267	$6,228,763	$1,849,146	$5,544,800	$1,494,922	$1,735,605	$30,972,913	$1,170,743	$256,472	$32,130,233	$17,927,230	$2,518,996
	Group I	130,463,517	3,552,388	408,230	1,386,684	786,405	1,127,281	9,930,408	362,905	171,725	35,400,587	8,079,644	1,389,695
	Group II	45,457,407	396,446	783,076	1,515,433	158,487	180,475	5,214,978	266,974	1,242	10,032,768	2,380,929	233,759
	Group III	70,510,503	994,520	231,946	1,261,288	267,823	199,339	10,007,274	304,648	37,324	18,652,892	4,062,295	724,593
	Group IV	33,485,497	1,083,025	221,158	821,974	145,286	189,503	3,134,182	53,247	43,258	9,861,369	1,934,983	69,757
	Group V	23,673,343	202,384	204,736	559,421	136,921	39,007	2,686,071	182,969	2,923	8,182,617	1,469,379	101,192
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1912.												
1	New York, N. Y	$69,563,046	$1,680,326	$252,074	$858,934	$454,480	$462,999	$2,220,112	$105,133	$12,272	$20,600,155	$1,971,573	$7,730
2	Chicago, Ill	17,884,161	420,442	.....	71,363	9,641	333,275	1,382,822	26,193	.....	4,270,248	691,051	1,346,114
3	Philadelphia, Pa	7,421,008	64,693	35,281	34,695	248,668	101,599	608,859	.....	50,363	2,054,836	127,953	9,050
4	St. Louis, Mo	6,568,486	514,354	.....	29,812	9,310	5,033	1,368,537	1,570	148	1,456,705	1,126,768	1,685
5	Boston, Mass	5,282,063	239,154	.....	99,013	32,133	22,172	831,487	150,494	38,803	1,471,781	439,761	6,567
6	Cleveland, Ohio	6,293,311	553,768	19,414	104,469	.....	131,407	403,371	18,793	.....	1,157,192	1,165,064	.....
7	Baltimore, Md	6,332,860	79,446	9,641	18,822	.....	1,545	2,408,903	48,994	41,347	1,152,657	81,883	14,908
8	Pittsburgh, Pa	6,988,502	205	53,914	72,361	32,173	.....	279,435	.....	.....	2,134,023	2,250,977	.....
9	Detroit, Mich	4,130,080	.....	37,906	97,215	.....	69,251	426,882	11,728	28,792	1,102,990	224,614	3,641
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1912.												
10	Buffalo, N. Y	$2,795,708	$3,600	.....	$38,759	.....	$7,200	$87,445	$73,392	.....	$573,186	$475,151	$63,686
11	San Francisco, Cal	8,179,736	26,415	$442,216	1,080,310	$27,398	.....	1,743,959	39,537	.....	1,198,434	408,746	.....
12	Milwaukee, Wis	2,213,378	18,525	.....	26,597	.....	82,610	101,033	.....	.....	665,104	77,501	148,613
13	Cincinnati, Ohio	3,948,906	45,000	240,826	4,900	.....	550	263,105	4,123	$1,189	860,049	328,101	.....
14	Los Angeles, Cal	14,289,607	286,099	19,480	119,787	53,647	1,482	258,411	10,867	.....	4,126,638	429,694	11,386
15	Newark, N. J	4,126,592	.....	73,291	93,547	20,051	54,885	959,171	.....	.....	1,023,925	101,917	.....
16	New Orleans, La	2,004,113	12,784	.....	36,892	950	.....	743,336	10,076	.....	76,632	89,534	.....
17	Washington, D. C	3,257,601	.....	4,263	52,045	6,916	4,047	439,679	79,304	53	508,084	329,357	.....
18	Minneapolis, Minn	4,641,766	4,023	3,000	62,596	49,525	29,701	618,839	49,675	.....	1,000,716	140,928	10,074
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1912.												
19	Jersey City, N. J	$913,626	.....	.....	52,400	.....	.....	$86,540	.....	.....	$119,231	.....	.....
20	Seattle, Wash	5,958,937	$19,434	.....	37,904	.....	$7,132	1,073,636	$68,728	$16,887	1,676,483	$308,313	$4,905
21	Kansas City, Mo	5,198,077	.....	.....	71,265	.....	43,701	1,890,652	15,565	.....	1,432,145	318,013	21,981
22	Indianapolis, Ind	1,832,169	796	$3,000	101,208	.....	.....	301,551	.....	.....	475,907	139,372	.....
23	Providence, R. I	725,973	500	.....	.....	.....	43,654	103,139	.....	15	152,068	19,737	222,419
24	Portland, Oreg	7,763,395	4,507	9,812	172,960	$564	2,350	348,861	23,811	6,356	3,649,835	815,598	263,143
25	Rochester, N. Y	3,272,515	64,429	15,642	103,581	60	1,085	850,086	4,528	.....	1,286,717	88,642	323
26	Denver, Colo	4,229,646	2,327	1,950	20,657	63,043	.....	341,260	.....	.....	590,530	18,822	7,800
27	Louisville, Ky	1,876,726	.....	3,108	18,422	.....	44,978	369,829	9,297	.....	461,234	43,042	.....
28	St. Paul, Minn	1,014,215	.....	5,062	10,178	1,856	.....	203,738	.....	.....	177,103	26,543	2,809
29	Columbus, Ohio	1,605,329	.....	2,633	63,076	.....	.....	179,254	22,627	1,500	616,089	46,979	108,186
30	Toledo, Ohio	2,066,999	35,803	4,576	11,273	.....	.....	43,959	14,384	4,052	475,507	606,734	.....
31	Oakland, Cal	3,540,357	214,667	.....	55,723	19,180	2,042	315,795	.....	.....	1,082,398	137,497	1,296
32	Atlanta, Ga	1,212,170	2,662	.....	16,501	16,363	16,784	386,007	14,949	.....	325,120	61,646	28,905
33	Worcester, Mass	1,035,146	2,464	1,622	3,013	975	7,437	131,821	11,032	.....	196,549	144,360	.....
34	Birmingham, Ala	705,111	476	3,904	50,730	701	565	128,146	15,399	1,058	218,406	.....	334
35	Syracuse, N. Y	704,462	4,646	835	34,879	.....	9,816	259,177	.....	1,595	189,629	31,398	.....
36	New Haven, Conn	464,903	.....	.....	32,903	.....	1,000	33,947	3,412	.....	128,570	7,443	7,080
37	Memphis, Tenn	1,685,630	1,419	98,859	10,026	7,403	1,925	71,406	22,408	.....	682,921	146,885	.....
38	Scranton, Pa	442,072	1,590	9,807	45,012	1,455	198	64,264	300	.....	138,711	112,094	.....
39	Richmond, Va	1,174,072	1,626	4,825	17,229	240	637	201,478	22,785	250	171,766	155,847	24,039
40	Paterson, N. J	627,828	754	.....	61,521	.....	.....	190,166	33,690	.....	86,452	4,786	.....
41	Omaha, Nebr	7,790,650	3,995	7,027	9,633	100	.....	98,167	.....	.....	579,432	5,701	.....
42	Fall River, Mass	440,838	5,813	4,475	.....	.....	.....	77,989	.....	.....	69,530	62,371	.....
43	Spokane, Wash	3,447,100	167,609	14,086	15,947	.....	98	605,339	.....	.....	798,822	242,804	9,353
44	Dayton, Ohio	707,097	293	749	13,131	1,016	.....	127,836	.....	.....	319,834	32,432	.....
45	Grand Rapids, Mich	1,253,477	.....	6,281	42,768	145,032	.....	166,257	.....	.....	256,465	17,449	.....
46	Nashville, Tenn	828,776	3,287	11,039	25,749	.....	998	154,167	4,906	.....	128,013	62,039	1,275
47	Bridgeport, Conn	358,364	865	9,538	19,601	.....	.....	51,660	1,000	.....	163,550	16,326	9,854
48	Lowell, Mass	383,459	1,963	.....	13,599	2,260	.....	68,066	.....	5,601	109,773	3,556	.....
49	Cambridge, Mass	387,327	2,337	.....	.....	3,529	7,476	35,483	2,387	.....	133,473	26,592	.....
50	San Antonio, Tex	270,571	375	.....	35,963	.....	.....	5,089	.....	.....	127,740	519	3,086
51	New Bedford, Mass	1,429,820	124,629	150	6,944	.....	.....	454,372	.....	.....	250,183	37,074	.....
52	Hartford, Conn	870,505	17,065	.....	71,369	.....	.....	117,911	.....	10	106,168	78,047	6,146
53	Dallas, Tex	1,784,561	229,376	1,071	11,099	1,497	.....	155,582	8,907	.....	671,954	24,100	.....
54	Trenton, N. J	591,231	75,704	.....	1,075	1,454	7,200	66,272	4,533	.....	197,893	815	.....
55	Albany, N. Y	1,174,208	801	8,086	39,438	.....	.....	148,723	.....	.....	341,908	86,466	.....
56	Salt Lake City, Utah	743,161	2,508	3,809	14,511	1,095	263	99,649	.....	.....	165,483	132,253	1,659

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DIVISIONS OF GOVERNMENTAL SERVICE: 1912.

table and an explanation of the difference between its total payments and the payments for outlays given in Table 4, see page 97.]

CHARITIES, HOSPITALS, AND CORRECTIONS.			EDUCATION.		RECREATION.		Miscellaneous.	MUNICIPAL SERVICE ENTERPRISES.		PUBLIC SERVICE ENTERPRISES.			City number.
Charities.	Hospitals.	Corrections.	Schools.	Libraries.	Educational recreation.	All other.		Electric light and power systems.	All other.	Water supply systems.	Electric light and power systems.	All other.	
$912,136	$5,745,177	$633,538	$39,275,462	$2,484,370	$1,342,144	$19,388,976	$233,627	$501,162	$1,227,854	$68,222,741	$4,879,701	$6,913,556	
646,756	2,891,515	227,158	14,369,152	1,370,090	792,854	7,804,056	5,961	329,023	1,150,467	34,583,532	186,421	3,510,580	
191,133	2,258,623	210,894	6,819,410	227,389	497,492	2,000,766	52,559	.....	.....	9,872,579	1,244,756	917,239	
27,396	417,023	161,690	9,730,378	538,747	29,962	6,912,614	82,441	68,123	67,453	13,411,802	1,153,210	1,165,722	
43,953	70,809	10,294	4,689,194	158,815	19,928	1,801,881	35,958	24,802	34,907	6,240,170	2,090,627	706,417	
2,898	107,207	23,502	3,667,328	189,329	1,908	869,659	31,735	79,214	.....	4,114,658	204,687	613,598	
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1912.													
$20,836	$2,372,314	$38,980	$5,276,413	$373,656	$546,442	$1,377,022	.....	.....	$557,013	$27,673,755	.....	$2,698,827	1
23,388	146,683	.....	2,775,010	33,647	2,687	3,467,164	.....	.....	39,036	2,769,196	$76,201	.....	2
394,767	70,888	15,347	1,584,043	57,616	16,314	968,461	$2,376	.....	306,709	464,102	.....	204,388	3
1,012	273,358	11,033	813,853	616,490	14,250	53,696	703	.....	19,876	250,293	.....	.....	4
4,306	28,013	28,452	889,070	88,281	207,736	445,038	.....	.....	16,071	163,406	.....	80,325	5
69,273	259	71,790	986,123	85,904	236	668,910	.....	.....	.....	632,121	110,220	114,997	6
48,185	.....	7,746	604,386	.....	.....	524,078	2,882	.....	174,802	703,917	.....	408,718	7
77,237	.....	53,810	855,563	57,836	2,785	53,070	.....	$11,464	36,960	1,013,364	.....	3,325	8
7,752	.....	.....	582,691	56,660	2,404	246,617	.....	317,559	.....	913,378	.....	.....	9
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1912.													
$38,253	$200,000	$5,729	$187,111	$23,458	$14,009	$343,614	.....	.....	.....	$661,115	.....	.....	10
2,550	589,834	.....	1,376,658	9,450	950	87,758	.....	.....	.....	751,228	.....	$394,293	11
33,236	83,361	40,976	387,150	19,516	131,858	139,976	.....	.....	.....	257,322	.....	.....	12
5,611	930,653	.....	566,884	59,565	.....	343,494	.....	.....	.....	294,856	.....	.....	13
21,085	143,311	51,437	803,242	39,700	.....	83,381	$255	.....	.....	6,290,069	$1,244,756	294,880	14
83,903	112,910	.....	940,089	.....	150,675	.....	.....	.....	.....	430,450	.....	81,778	15
.....	.....	577	401,035	8,932	200,000	62,579	.....	.....	.....	214,498	.....	146,288	16
3,876	.....	93,346	761,966	25,573	.....	546,417	52,304	.....	.....	350,371	.....	.....	17
2,619	198,554	18,829	1,395,275	41,195	.....	393,547	.....	.....	.....	622,670	.....	.....	18
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1912.													
.....	$3,300	.....	$560,681	.....	.....	$68,433	.....	.....	.....	$51,612	.....	$21,429	19
$2,762	.....	$126	589,610	$30,625	$1,425	709,105	$16,781	.....	.....	539,664	$860,727	95,690	20
.....	30,025	.....	521,959	14,810	.....	244,441	.....	.....	$6,900	528,328	.....	58,292	21
.....	24,822	.....	200,664	183,999	.....	400,850	.....	.....	.....	.....	.....	.....	22
1,013	.....	.....	66,968	.....	.....	87,132	.....	.....	.....	.....	.....	29,328	23
.....	.....	40,326	1,237,019	.....	1,747	231,651	.....	.....	.....	922,023	.....	32,832	24
.....	.....	.....	261,362	44,663	.....	182,373	.....	.....	.....	352,260	.....	16,744	25
.....	.....	.....	463,423	61,707	.....	2,583,521	.....	.....	28,909	45,397	.....	.....	26
10,175	244,522	.....	305,400	6,100	.....	126,315	.....	.....	.....	221,319	.....	12,985	27
1,287	39,778	.....	81,598	46,881	.....	115,194	.....	.....	6,671	295,517	.....	.....	28
.....	.....	.....	121,890	2,623	.....	47,539	.....	.....	.....	325,747	67,186	.....	29
.....	.....	.....	631,092	8,569	.....	8,059	.....	.....	24,973	155,676	.....	42,342	30
.....	.....	.....	733,539	13,877	5,361	180,298	113	.....	.....	.....	.....	778,271	31
.....	46,987	21,500	110,091	4,844	1,494	7,432	.....	.....	.....	147,699	.....	193	32
.....	.....	.....	80,502	.....	.....	47,349	.....	.....	.....	408,022	.....	.....	33
.....	.....	64,940	71,204	821	.....	144,787	.....	.....	.....	3,245	358	37	34
.....	.....	.....	34,056	16,115	.....	72,232	.....	.....	.....	50,084	.....	.....	35
.....	.....	.....	223,423	5,513	.....	21,612	.....	.....	.....	.....	.....	.....	36
.....	.....	.....	171,524	15,661	1,172	256,065	.....	.....	.....	194,956	.....	.....	37
.....	.....	.....	62,547	.....	.....	6,094	.....	.....	.....	.....	.....	.....	38
5,474	.....	.....	142,238	.....	.....	44,651	.....	$10,291	.....	145,757	224,939	.....	39
.....	.....	.....	156,015	4,590	.....	73,887	.....	.....	.....	.....	.....	15,967	40
.....	2,700	951	451,773	6,240	.....	35,089	.....	.....	.....	6,589,842	.....	.....	41
.....	3,816	.....	140,357	.....	.....	16,104	.....	.....	.....	60,383	.....	.....	42
.....	.....	822	436,573	8,500	18,763	633,594	2,617	.....	.....	492,173	.....	.....	43
.....	.....	.....	49,852	8,143	.....	7,472	.....	.....	.....	146,339	.....	.....	44
.....	.....	.....	97,814	10,072	.....	186,596	.....	27,397	.....	296,319	.....	1,027	45
.....	49,477	.....	238,190	3,437	.....	41,129	.....	30,435	.....	70,143	.....	4,492	46
100	.....	.....	60,625	.....	.....	12,265	.....	.....	.....	.....	.....	3,980	47
.....	.....	.....	5,328	6,300	.....	2,092	23,024	.....	.....	141,897	.....	.....	48
.....	.....	.....	70,379	.....	.....	68,740	.....	.....	.....	32,898	.....	4,033	49
.....	.....	.....	83,218	4,288	.....	.....	.....	.....	.....	3,840	.....	6,453	50
.....	.....	.....	290,575	9,262	.....	6,110	.....	.....	.....	239,152	.....	11,369	51
6,585	.....	.....	161,500	.....	.....	106,428	.....	.....	.....	184,477	.....	14,799	52
.....	1,621	.....	161,228	2,609	.....	32,114	.....	.....	.....	483,403	.....	.....	53
.....	.....	.....	122,462	5,870	.....	10,567	.....	.....	.....	97,386	.....	.....	54
.....	.....	.....	353,752	.....	.....	59,943	39,787	.....	.....	80,374	.....	15,130	55
.....	.....	.....	170,634	9,628	.....	35,351	119	.....	.....	105,870	.....	329	56

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TABLE 18.—PAYMENTS FOR OUTLAYS, BY PRINCIPAL

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this

City number.	CITY.	Total.	General government.	PROTECTION TO PERSON AND PROPERTY.			Conservation of health.	SANITATION, OR PROMOTION OF CLEANLINESS.			HIGHWAYS.		
				Police department.	Fire department.	All other.		Sewers and sewage disposal.	Refuse collection and disposal.	All other.	Streets, roads, and alleys.	Other highway structures.	All other.
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1912.												
57	Reading, Pa.	$250,473	$426	$2,159	$6,099	.....	.....	$20,083	.....	.....	$50,922	$10,667	.....
58	Camden, N. J.	173,122	.....	3,228	3,060	$2,896	.....	15,454	$2,284	.....	26,306	.....	.....
59	Springfield, Mass.	1,041,978	426,208	6,972	90,207	.....	$16,533	40,141	5,583	.....	155,933	16,035	$67
60	Tacoma, Wash.	3,654,873	470	1,256	16,126	.....	15,123	34,255	.....	.....	437,870	570,296	8,950
61	Lynn, Mass.	543,313	4,299	15,231	17,403	6,173	17,497	36,959	.....	$7,797	103,510	41,147	3,124
62	Des Moines, Iowa.	1,033,213	168,296	230	5,175	6,679	.....	18,155	.....	.....	258,335	203,555	.....
63	Lawrence, Mass.	150,636	.....	.....	.....	.....	.....	7,024	.....	.....	104,434	19,719	625
64	Wilmington, Del.	201,334	3,179	2,329	.....	.....	.....	62,576	.....	.....	75,760	668	.....
65	Kansas City, Kans.	1,122,928	77,496	944	20,819	.....	.....	55,853	.....	6,997	415,295	62,951	.....
66	Yonkers, N. Y.	1,140,247	24,860	5,520	10,732	.....	102,180	119,640	.....	.....	476,365	16,496	.....
67	Youngstown, Ohio.	787,947	4,637	369	42,360	.....	.....	24,465	294	.....	332,020	47,981	.....
68	Houston, Tex.	661,319	.....	.....	89	10,910	.....	58,767	640	.....	49,867	218,029	19,313
69	Fort Worth, Tex.	1,712,716	13,339	13,965	43,510	.....	.....	102,291	1,628	.....	642,603	63,850	.....
70	Duluth, Minn.	793,611	2,085	5,192	18,046	1,704	1,943	145,078	.....	.....	249,524	65,209	.....
71	Norfolk, Va.	348,822	971	35,079	52,766	5,923	2,489	21,950	250	.....	43,440	3,731	360
72	Oklahoma City, Okla.	1,680,480	6,232	157	18,803	113	1,570	170,315	1,562	.....	693,308	39,756	.....
73	Schenectady, N. Y.	550,333	2,041	408	2,348	51	3,803	98,473	.....	.....	64,208	31,591	.....
74	Somerville, Mass.	263,855	2,928	2,016	8,175	3,495	260	26,839	5,546	.....	54,685	36,098	.....
75	St. Joseph, Mo.	317,269	.....	4,000	5,193	316	.....	91,934	1,675	.....	197,665	1,119	.....
76	Utica, N. Y.	232,332	80	.....	.....	.....	.....	14,662	.....	.....	142,635	19,805	.....
77	Elizabeth, N. J.	219,477	.....	1,375	38,385	.....	.....	45,932	.....	.....	84,226	1,100	.....
78	Waterbury, Conn.	494,791	8,921	.....	.....	.....	.....	28,371	.....	.....	47,621	34,885	5,375
79	Troy, N. Y.	457,587	269	.....	.....	.....	.....	22,239	1,579	2,656	101,705	10,834	.....
80	Akron, Ohio.	2,091,474	117,204	490	1,415	.....	17,000	122,621	.....	5,804	449,417	20,380	.....
81	Manchester, N. H.	413,341	1,236	4,731	27,849	.....	1,555	46,231	7,002	7,796	160,600	11,247	.....
82	Hoboken, N. J.	191,221	50,251	.....	.....	.....	.....	18,819	1,200	.....	.....	.....	.....
83	Wilkes-Barre, Pa.	491,907	3,360	16,613	1,600	.....	.....	27,493	.....	.....	165,858	11,201	.....
84	Erie, Pa.	335,247	.....	117	2,938	.....	.....	43,664	.....	.....	73,268	1,387	.....
85	Evansville, Ind.	507,304	.....	.....	12,060	900	.....	27,696	.....	.....	206,255	3,599	.....
86	Peoria, Ill.	502,954	277	2,940	14,175	7,795	.....	1,412	2,765	.....	216,973	67,900	.....
87	Fort Wayne, Ind.	526,358	.....	.....	10,802	.....	.....	31,721	.....	.....	343,747	44,342	.....
88	Harrisburg, Pa.	727,951	.....	150	12,288	229	.....	78,105	.....	1,471	400,659	39,864	.....
89	Savannah, Ga.	303,214	.....	2,260	44,508	.....	.....	3,113	3,000	2,861	132,894	12,194	.....
90	East St. Louis, Ill.	591,491	.....	.....	22,904	.....	.....	141,050	.....	.....	197,138	11,198	.....
91	Jacksonville, Fla.	1,207,587	3,543	1,169	14,621	.....	1,050	128,305	1,605	.....	346,419	.....	.....
92	South Bend, Ind.	407,141	602	225	7,981	1,313	1,037	34,723	.....	.....	148,201	11,234	.....
93	Terre Haute, Ind.	227,552	.....	.....	1,600	450	.....	91,541	.....	.....	8,777	10,483	.....
94	Passaic, N. J.	227,256	.....	2,500	33,055	8,917	.....	44,844	.....	.....	41,819	.....	416
95	Johnstown, Pa.	104,400	.....	.....	.....	.....	.....	9,837	.....	.....	67,175	4,784	.....
96	Bayonne, N. J.	321,565	937	.....	.....	625	.....	11,134	1,500	.....	115,265	.....	.....
97	Brockton, Mass.	301,500	475	3,000	4,751	2,629	25	81,256	498	5,913	29,898	34,530	.....
98	Portland, Me.	555,699	134,353	40,711	4,115	.....	.....	17,520	.....	.....	54,074	17,641	.....
99	Holyoke, Mass.	345,095	.....	4,000	15,150	.....	4,544	13,281	.....	.....	14,318	17,564	192
100	Charleston, S. C.	38,928	.....	.....	5,785	.....	.....	9,401	.....	.....	1,514	6,109	.....
101	Wichita, Kans.	673,828	398	235	9,302	.....	.....	91,392	1,045	1,963	364,101	16,168	6,097
102	Allentown, Pa.	137,505	.....	1,929	19,317	.....	.....	12,867	.....	.....	50,037	2,864	.....
103	Springfield, Ill.	329,391	.....	.....	7,500	.....	.....	10,815	.....	.....	125,796	1,759	.....
104	Covington, Ky.	168,403	801	.....	10,287	.....	.....	7,862	6,971	.....	66,140	268	.....
105	Altoona, Pa.	297,371	.....	.....	2,497	1,840	.....	21,248	.....	.....	152,599	10,440	.....
106	Pawtucket, R. I.	239,232	.....	31,674	14,395	.....	.....	32,454	.....	.....	45,314	188	2,467
107	Canton, Ohio.	374,194	.....	.....	38,960	.....	.....	63,456	.....	.....	181,305	.....	.....
108	Mobile, Ala.	251,861	2,000	1,900	3,355	.....	.....	11,632	1,055	.....	106,089	.....	.....
109	Sacramento, Cal.	795,948	19,623	2,650	18,522	72,812	.....	24,705	3,992	.....	412,974	.....	.....
110	Saginaw, Mich.	221,200	.....	.....	8,597	1,074	1,621	33,677	180	.....	65,089	8,671	.....
111	Sioux City, Iowa.	388,309	845	384	3,241	1,500	1,200	33,560	335	.....	199,183	35,594	.....
112	Binghamton, N. Y.	216,608	383	2,600	17,088	.....	73	50,792	.....	.....	44,362	13,634	22,771
113	Atlantic City, N. J.	1,088,006	.....	450	32,020	6,942	.....	494,499	1,060	.....	65,874	4,122	.....
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912.												
114	Rockford, Ill.	$431,959	$181	$637	$4,300	.....	$913	$47,361	$150	.....	$123,909	$13,817	$4,443
115	Little Rock, Ark.	795,759	.....	4,472	21,617	.....	.....	93,935	.....	.....	378,044	103,759	.....
116	Augusta, Ga.	383,358	171	5,475	4,455	$88,333	.....	77,416	.....	.....	101,336	22,934	.....
117	Springfield, Ohio.	272,027	951	722	1,541	.....	.....	70,580	.....	.....	33,908	14,792	.....
118	Lancaster, Pa.	99,586	65	.....	.....	.....	.....	11,159	.....	.....	21,943	.....	.....
119	Pueblo, Colo.	160,903	322	2,405	11,477	.....	.....	7,253	.....	.....	3,283	23	685
120	New Britain, Conn.	273,990	2,861	.....	.....	.....	.....	35,392	.....	.....	42,605	2,181	.....
121	Chattanooga, Tenn.	327,721	.....	.....	2,367	.....	.....	25,583	1,065	.....	144,203	25,975	.....
122	York, Pa.	181,566	33,000	241	3,098	.....	.....	8,283	.....	.....	117,706	1,927	.....
123	Malden, Mass.	104,092	46	271	3,797	.....	.....	54,596	.....	.....	6,620	13,071	707
124	Berkeley, Cal.	161,633	1,638	1,163	8,603	273	86	2,003	350	.....	107,038	30,639	.....
125	Bay City, Mich.	89,227	395	.....	3,107	.....	3,678	20,130	.....	.....	.....	20,833	351
126	Haverhill, Mass.	209,738	.....	7,309	13,916	1,105	15,490	17,951	.....	.....	54,401	12,157	.....
127	Topeka, Kans.	336,769	.....	.....	8,187	79	10,972	2,582	.....	.....	206,129	17,841	.....
128	Salem, Mass.	300,445	744	43,954	1,332	.....	670	48,026	.....	.....	25,258	9,964	.....

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DIVISIONS OF GOVERNMENTAL SERVICE: 1912—Continued.

table and an explanation of the difference between its total payments and the payments for outlays given in Table 4, see page 97.]

CHARITIES, HOSPITALS, AND CORRECTIONS.			EDUCATION.		RECREATION.		Miscellaneous.	MUNICIPAL SERVICE ENTERPRISES.		PUBLIC SERVICE ENTERPRISES.			City number.
Charities.	Hospitals.	Corrections.	Schools.	Libraries.	Educational recreation.	All other.		Electric light and power systems.	All other.	Water supply systems.	Electric light and power systems.	All other.	
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1912.													
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	$160,117	.....	.....	57
.....	$40,607	.....	$36,209	$5,696	.....	$9,193	.....	.....	.....	18,813	.....	$9,476	58
.....	.....	.....	43,285	.....	$12,242	28,408	.....	.....	$17,610	182,754	.....	.....	59
.....	.....	.....	227,835	.....	7,244	45,924	.....	.....	.....	1,040,794	$1,246,552	2,128	60
.....	.....	.....	153,926	4,697	.....	13,328	$20,235	.....	.....	97,937	.....	.....	61
.....	.....	.....	311,021	9,484	.....	50,274	.....	.....	.....	.....	.....	2,009	62
.....	.....	.....	3,614	.....	.....	.....	.....	.....	.....	15,220	.....	.....	63
.....	.....	.....	5,350	.....	.....	14,308	.....	.....	.....	37,164	.....	.....	64
.....	.....	$463	38,955	2,639	.....	63,056	.....	.....	.....	74,562	302,715	183	65
.....	.....	.....	101,050	2,957	.....	117,558	.....	.....	.....	160,684	.....	2,205	66
.....	.....	.....	234,139	5,176	.....	20,188	.....	.....	.....	76,318	.....	.....	67
.....	.....	.....	100,453	2,917	.....	64,444	.....	.....	.....	77,825	.....	58,065	68
.....	.....	.....	77,165	1,809	.....	24,900	14,615	$14,049	.....	698,994	.....	.....	69
$10,000	.....	.....	63,262	5,184	.....	22,849	.....	.....	.....	126,320	296	78,829	70
.....	.....	.....	100,807	.....	.....	10,039	.....	.....	.....	60,299	.....	10,718	71
.....	23,823	226	288,753	1,850	.....	271,583	.....	.....	.....	162,429	.....	.....	72
.....	.....	.....	238,829	.....	.....	4,613	.....	.....	.....	31,147	.....	72,821	73
7,863	.....	.....	64,640	25,903	.....	1,997	.....	.....	.....	23,410	.....	.....	74
.....	.....	.....	1,524	5,039	.....	1,444	.....	5,179	.....	.....	.....	1,281	75
.....	5,693	.....	5,000	8,202	.....	36,255	.....	.....	.....	.....	.....	.....	76
1,873	.....	.....	22,402	9,582	.....	12,916	.....	.....	.....	1,686	.....	.....	77
.....	.....	.....	41,215	.....	.....	1,231	.....	.....	.....	327,172	.....	.....	78
.....	.....	.....	252,887	.....	.....	6,490	.....	.....	.....	57,321	.....	1,607	79
.....	.....	.....	104,779	1,279	.....	19,455	.....	.....	.....	1,231,624	.....	.....	80
.....	.....	.....	45,233	2,942	.....	1,702	1,058	.....	.....	91,044	.....	3,115	81
.....	.....	.....	116,480	4,000	.....	281	.....	.....	.....	.....	.....	190	82
.....	.....	.....	265,477	.....	.....	305	.....	.....	.....	.....	.....	.....	83
.....	.....	.....	21,700	3,816	.....	5,458	.....	.....	16,797	216,082	.....	.....	84
.....	.....	.....	115,294	1,980	.....	16,925	.....	.....	.....	.....	.....	122,595	85
.....	.....	.....	136,888	4,477	.....	11,780	.....	.....	.....	.....	.....	35,572	86
.....	.....	.....	7,319	8,834	.....	15,945	.....	.....	.....	31,836	.....	31,812	87
.....	.....	.....	94,496	.....	.....	29,196	.....	.....	.....	71,493	.....	.....	88
.....	.....	.....	48,933	3,911	.....	.....	.....	.....	.....	10,478	.....	39,062	89
.....	.....	.....	18,346	.....	.....	200,855	.....	.....	.....	.....	.....	.....	90
.....	.....	9,605	41,500	.....	.....	10,586	.....	.....	.....	133,214	515,970	.....	91
.....	.....	.....	93,370	5,769	.....	69,980	.....	.....	500	32,206	.....	.....	92
.....	.....	.....	111,501	.....	.....	3,200	.....	.....	.....	.....	.....	.....	93
.....	.....	.....	94,648	.....	.....	1,057	.....	.....	.....	.....	.....	.....	94
.....	.....	.....	21,653	.....	.....	951	.....	.....	.....	.....	.....	.....	95
.....	.....	.....	171,780	3,487	.....	1,992	.....	.....	.....	14,845	.....	.....	96
876	.....	.....	56,968	3,290	.....	23,533	.....	.....	.....	53,144	.....	714	97
.....	.....	.....	31,609	1,482	.....	59,121	.....	.....	.....	135,073	.....	60,000	98
18,381	.....	.....	45,430	.....	.....	4,434	.....	.....	.....	105,267	25,094	77,440	99
4,960	.....	.....	4,671	.....	.....	64	.....	.....	.....	.....	.....	6,424	100
.....	.....	.....	161,803	460	442	14,876	.....	.....	.....	.....	.....	5,546	101
.....	.....	.....	29,352	.....	.....	.....	.....	.....	.....	21,139	.....	.....	102
.....	.....	.....	66,863	.....	.....	48,433	.....	5,574	.....	55,256	.....	7,395	103
.....	.....	.....	2,006	1,334	.....	58,098	.....	.....	.....	14,636	.....	.....	104
.....	.....	.....	7,754	.....	.....	.....	.....	.....	.....	100,993	.....	.....	105
.....	.....	.....	21,574	.....	.....	8,632	.....	.....	.....	82,534	.....	.....	106
.....	.....	.....	19,284	1,760	.....	603	.....	.....	.....	68,826	.....	.....	107
.....	.....	.....	4,344	.....	.....	47,200	.....	.....	.....	28,327	.....	45,759	108
.....	.....	.....	134,369	4,500	.....	62,287	.....	.....	.....	9,336	.....	30,178	109
.....	.....	.....	10,654	1,389	.....	678	.....	.....	.....	89,185	.....	385	110
.....	.....	.....	27,547	9,336	.....	6,562	.....	.....	.....	68,114	.....	908	111
.....	686	.....	4,300	.....	.....	1,081	.....	.....	.....	58,838	.....	.....	112
.....	.....	.....	138,898	2,814	.....	255,613	.....	.....	.....	85,714	.....	.....	113
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912.													
.....	.....	.....	$139,137	$3,986	.....	$37,097	.....	.....	.....	$55,295	.....	$733	114
.....	.....	.....	183,985	1,312	.....	6,826	.....	$1,809	.....	.....	.....	.....	115
.....	$7,786	.....	14,554	.....	.....	3,581	.....	.....	.....	57,317	.....	.....	116
.....	2,794	.....	92,428	3,050	.....	20,408	.....	.....	.....	30,853	.....	.....	117
.....	.....	.....	12,578	.....	.....	.....	.....	.....	.....	53,841	.....	.....	118
.....	.....	.....	84,012	2,169	$371	5,253	.....	.....	.....	43,650	.....	.....	119
.....	.....	.....	8,975	.....	.....	3,868	.....	.....	.....	159,747	.....	21,271	120
.....	4,103	.....	8,922	938	.....	103,528	$11,037	.....	.....	.....	.....	.....	121
.....	.....	.....	14,711	584	.....	2,116	.....	.....	.....	.....	.....	.....	122
.....	.....	.....	1,629	7,337	.....	2,385	.....	.....	.....	13,257	.....	376	123
.....	.....	.....	3,219	2,283	.....	3,438	.....	.....	.....	.....	.....	.....	124
.....	.....	.....	1,608	2,724	.....	2,422	.....	.....	.....	24,369	$9,610	.....	125
.....	.....	.....	1,754	2,003	.....	3,006	.....	.....	.....	80,646	.....	.....	126
.....	.....	.....	49,093	1,028	.....	4,497	.....	18,696	.....	17,665	.....	.....	127
$310	.....	.....	102,318	37,422	.....	3,472	807	.....	.....	26,168	.....	.....	128

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TABLE 18.—PAYMENTS FOR OUTLAYS, BY PRINCIPAL

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this

City number.	CITY.	Total.	General government.	PROTECTION TO PERSON AND PROPERTY.			Conservation of health.	SANITATION, OR PROMOTION OF CLEANLINESS.			HIGHWAYS.		
				Police department.	Fire department.	All other.		Sewers and sewage disposal.	Refuse collection and disposal.	All other.	Streets, roads, and alleys.	Other highway structures.	All other.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912—Continued.												
129	Lincoln, Nebr.	$416,120	$2,869	.....	$5,500	.....	$94	$60,026	$248	.....	$219,260	$7,907	.....
130	Davenport, Iowa	408,229	118	.....	2,097	.....	.....	40,854	2,594	.....	164,405	21,467	$33,990
131	El Paso, Tex.	415,721	115	.....	5,404	.....	291	10,990	86,808	.....	136,467	.....	.....
132	San Diego, Cal.	1,145,681	3,882	$7,170	12,856	$7,549	.....	126,264	6,846	$314	351,153	119,935	2,940
133	Tampa, Fla.	135,703	235	8,980	8,260	2,003	.....	3,071	3,378	.....	21,725	6,888	.....
134	McKeesport, Pa.	54,945	.....	165	.....	.....	.....	2,744	737	.....	23,542	3,978	.....
135	Flint, Mich.	305,993	243	186	3,698	.....	.....	22,346	.....	.....	19,238	34,055	.....
136	Kalamazoo, Mich.	218,683	.....	59	.....	.....	.....	59,530	.....	.....	975	44,429	.....
137	Racine, Wis.	232,430	1,200	1,961	5,755	9,549	243	16,826	3,188	.....	81,216	3,935	.....
138	Superior, Wis.	236,246	2,358	1,637	4,335	.....	.....	6,995	.....	.....	59,492	32,854	.....
139	Wheeling, W. Va.	171,209	.....	.....	6,732	.....	66	1,269	1,051	.....	6,480	1,464	.....
140	Macon, Ga.	485,873	20,592	4,769	30,574	5,771	.....	32,091	1,957	.....	141,751	6,596	.....
141	Newton, Mass.	204,869	792	3,500	5,898	250	.....	50,693	.....	.....	43,618	8,167	.....
142	Butte, Mont.	85,147	2,384	.....	9,947	.....	.....	1,633	.....	.....	40,084	10,776	4,106
143	Woonsocket, R. I.	103,470	719	5,917	14,532	.....	.....	23,509	.....	.....	6,798	38,308	.....
144	Montgomery, Ala.	170,639	.....	288	671	.....	.....	8,787	403	.....	118,695	.....	.....
145	Chester, Pa.	398,933	.....	.....	15,200	.....	.....	63,528	.....	.....	274,397	.....	.....
146	Fitchburg, Mass.	368,238	.....	.....	6,345	.....	.....	203,126	.....	.....	109,843	17,438	.....
147	Dubuque, Iowa.	159,690	59	.....	4,627	.....	.....	11,881	36	.....	79,025	2,352	.....
148	Galveston, Tex.	140,642	.....	.....	.....	.....	.....	6,237	.....	.....	50,631	992	1,250
149	West Hoboken, N. J.	98,619	148	.....	4,800	.....	.....	17,905	.....	.....	74,044	.....	.....
150	New Castle, Pa.	236,885	345	.....	8,841	.....	.....	21,459	.....	.....	72,530	1,182	.....
151	Roanoke, Va.	172,786	22,674	.....	700	.....	.....	31,094	.....	.....	39,218	1,881	.....
152	Elmira, N. Y.	174,106	7,404	.....	.....	.....	700	20,342	.....	.....	42,049	8,575	.....
153	Huntington, W. Va.	356,737	.....	7,265	4,136	.....	.....	41,104	400	.....	257,928	14,043	.....
154	East Orange, N. J.	431,452	271	.....	8,420	.....	130	21,339	.....	.....	81,637	5,689	219
155	Knoxville, Tenn.	151,319	286	569	1,345	.....	.....	10,795	810	.....	94,017	10,497	.....
156	Hamilton, Ohio.	152,367	2,231	.....	1,258	.....	.....	15,882	.....	.....	49,538	10,956	.....
157	Lexington, Ky.	225,253	846	225	2,750	.....	.....	11,727	.....	.....	186,029	2,584	.....
158	Springfield, Mo.	326,892	.....	.....	4,150	.....	.....	30,320	.....	.....	178,104	47,456	.....
159	Quincy, Ill.	44,491	.....	.....	750	.....	.....	6,730	.....	.....	14,883	959	.....
160	Charlotte, N. C.	388,038	4,300	.....	4,885	.....	.....	26,737	977	.....	71,706	1,494	2,690
161	Joliet, Ill.	239,618	.....	380	875	637	.....	7,328	2,536	.....	61,485	6,135	.....
162	Pasadena, Cal.	965,248	23,793	1,147	5,689	665	485	173,441	14,019	.....	259,166	120,503	31,475
163	Auburn, N. Y.	195,319	403	.....	22,842	.....	2,689	920	90	.....	69,745	24,641	.....
164	Everett, Mass.	123,035	1,694	135	6,665	2,242	.....	16,212	.....	.....	38,439	30,575	751
165	Decatur, Ill.	231,999	.....	.....	2,557	15	.....	2,588	.....	.....	58,911	523	.....
166	Portsmouth, Va.	235,153	20,271	.....	3,933	.....	.....	5,000	.....	.....	159,432	3,149	.....
167	Perth Amboy, N. J.	179,555	443	307	15,552	609	2,500	12,748	1,555	.....	29,101	.....	.....
168	Taunton, Mass.	132,025	127	.....	5,881	.....	.....	16,276	.....	.....	39,594	7,494	.....
169	Quincy, Mass.	289,664	1,176	1,404	6,762	.....	.....	50,176	.....	.....	46,747	33,743	.....
170	Lansing, Mich.	125,360	32	.....	.....	.....	.....	10,023	995	.....	18,901	201	.....
171	Pittsfield, Mass.	486,601	900	566	11,142	.....	.....	45,864	.....	.....	12,843	8,113	281
172	Cedar Rapids, Iowa.	458,698	23,410	.....	250	7,898	.....	32,723	.....	.....	122,207	125,048	.....
173	Oshkosh, Wis.	110,284	341	369	350	931	.....	11,008	.....	2,609	34,575	7,829	.....
174	San Jose, Cal.	233,254	1,618	.....	10,796	.....	.....	45,568	75	.....	100,965	31,477	808
175	Amsterdam, N. Y.	63,932	550	210	255	.....	.....	12,311	.....	.....	10,282	3,121	10,233
176	Jamestown, N. Y.	326,199	.....	2,500	12,618	.....	.....	17,300	1,589	.....	47,973	56,328	.....
177	Mount Vernon, N. Y.	331,013	3,400	.....	11,592	.....	.....	27,545	.....	.....	223,773	.....	.....
178	Niagara Falls, N. Y.	698,899	375	4,138	31,792	.....	.....	43,009	.....	.....	291,619	13,364	.....
179	Jackson, Mich.	252,543	597	.....	5,000	1,775	.....	51,276	1,215	.....	88,772	28,078	.....
180	Williamsport, Pa.	40,382	99	.....	2,450	.....	.....	9,859	.....	.....	22,740	575	100
181	Joplin, Mo.	163,736	.....	950	9,429	.....	.....	51,925	.....	.....	58,338	39,112	.....
182	Lima, Ohio.	67,281	611	.....	400	.....	.....	1,159	.....	.....	30,456	1,053	.....
183	Muskogee, Okla.	1,066,608	324	.....	538	.....	.....	178,816	29,655	.....	503,343	9,354	1,533
184	Chelsea, Mass.	203,186	1,988	3,199	7,678	.....	.....	3,098	.....	.....	25,197	16,393	.....
185	New Rochelle, N. Y.	392,172	.....	71,487	6,739	.....	.....	52,560	1,305	.....	129,079	41,267	.....
186	Aurora, Ill.	398,556	.....	5,114	.....	.....	.....	105,172	16,076	.....	92,966	10,551	.....
187	Lorain, Ohio.	282,401	862	240	21,587	2,006	.....	44,254	.....	.....	102,916	.....	.....
188	Austin, Tex.	170,600	1,194	406	10,866	306	.....	20,719	1,560	.....	.....	36,106	4,630
189	Newport, Ky.	132,954	1,382	.....	3,553	.....	.....	10,462	887	.....	107,552	.....	.....
190	Orange, N. J.	68,023	1,388	.....	5,500	.....	.....	4,931	.....	.....	25,444	.....	.....
191	La Crosse, Wis.	153,589	.....	1,650	.....	234	.....	12,112	.....	.....	32,773	5,788	.....
192	Lynchburg, Va.	307,710	.....	.....	9,350	.....	.....	38,733	114	.....	183,013	.....	.....
193	Shreveport, La.	630,297	.....	.....	50,252	.....	.....	24,006	.....	.....	318,954	20,996	.....
194	Colorado Springs, Colo.	308,190	961	1,194	3,965	4,691	.....	391	.....	.....	170,561	.....	.....
195	Council Bluffs, Iowa.	862,980	.....	.....	.....	.....	.....	16,474	.....	.....	186,902	31,090	.....

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DIVISIONS OF GOVERNMENTAL SERVICE: 1912—Continued.

table and an explanation of the difference between its total payments and the payments for outlays given in Table 4, see page 97.]

CHARITIES, HOSPITALS, AND CORRECTIONS.			EDUCATION.		RECREATION.		Miscellaneous.	MUNICIPAL SERVICE ENTERPRISES.		PUBLIC SERVICE ENTERPRISES.			City number.
Charities.	Hospitals.	Corrections.	Schools.	Libraries.	Educational recreation.	All other.		Electric light and power systems.	All other.	Water supply systems.	Electric light and power systems.	All other.	
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912—Continued.													
.....	.....	.....	$35,773	$3,746	$1,028	$5,396	.....	$23,297	.....	$50,976	.....	.....	129
.....	.....	.....	67,477	12,319	.....	54,497	.....	.....	.....	.....	.....	$8,411	130
.....	.....	.....	13,670	1,527	.....	21,539	.....	.....	.....	138,910	.....	.....	131
.....	.....	.....	.....	526	.....	213,924	$300	.....	.....	229,083	.....	62,939	132
.....	$1,401	$2,207	56,868	.....	.....	4,813	.....	.....	.....	.....	.....	15,874	133
.....	.....	.....	10,088	1,639	.....	1,657	.....	.....	.....	10,395	.....	.....	134
.....	13,575	.....	26,213	1,308	.....	11,144	.....	.....	.....	161,487	.....	12,500	135
.....	.....	.....	66,788	3,336	.....	.....	.....	.....	.....	43,566	.....	.....	136
.....	.....	.....	68,805	3,809	.....	34,023	.....	.....	.....	.....	.....	1,920	137
.....	.....	.....	13,231	4,101	.....	10,001	390	.....	.....	.....	.....	100,852	138
.....	.....	.....	10,136	2,061	.....	.....	.....	.....	.....	64,337	.....	77,613	139
.....	.....	6,553	13,340	.....	.....	6,685	.....	.....	.....	215,192	.....	.....	140
.....	.....	.....	24,476	26,995	.....	10,395	.....	.....	.....	30,085	.....	.....	141
.....	.....	329	15,888	.....	.....	.....	.....	.....	.....	.....	.....	.....	142
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	13,687	.....	.....	143
.....	.....	681	10,057	946	.....	.....	.....	.....	.....	29,659	.....	452	144
.....	.....	.....	12,336	.....	.....	.....	.....	.....	.....	.....	.....	33,472	145
.....	.....	.....	.....	.....	.....	4,448	.....	.....	.....	25,648	.....	1,390	146
.....	.....	.....	34,016	4,902	.....	5,822	.....	.....	.....	16,970	.....	.....	147
.....	.....	.....	.....	.....	.....	.....	.....	3,718	.....	77,814	.....	.....	148
.....	.....	.....	121	804	.....	.....	.....	.....	.....	.....	.....	797	149
.....	.....	.....	129,999	1,906	.....	623	.....	.....	.....	.....	.....	.....	150
$1,185	.....	.....	66,361	.....	.....	3,595	5,000	.....	.....	1,078	.....	.....	151
.....	.....	.....	92,833	.....	509	1,154	65	.....	.....	.....	.....	475	152
.....	.....	.....	28,383	.....	.....	.....	.....	.....	.....	.....	.....	3,478	153
.....	.....	.....	216,521	4,459	.....	160	9,300	.....	.....	83,307	.....	.....	154
1,076	.....	.....	3,589	.....	.....	.....	.....	.....	.....	28,335	.....	.....	155
.....	.....	.....	53	875	.....	.....	.....	.....	.....	25,579	$8,653	37,342	156
.....	.....	8,500	11,375	1,217	.....	.....	.....	.....	.....	.....	.....	.....	157
.....	.....	.....	65,829	.....	.....	.....	.....	.....	.....	.....	.....	1,033	158
.....	.....	.....	12,107	1,933	.....	7,127	.....	.....	.....	.....	.....	.....	159
.....	.....	.....	22,794	928	.....	.....	.....	.....	.....	186,527	.....	65,000	160
.....	.....	.....	116,910	2,001	.....	900	.....	.....	.....	40,131	.....	.....	161
.....	.....	.....	233,195	.....	.....	12,179	4,076	.....	.....	10,007	66,859	8,549	162
.....	.....	.....	19,007	.....	.....	6,581	.....	.....	.....	13,631	.....	34,770	163
.....	.....	.....	7,337	4,016	.....	4,132	.....	.....	.....	10,795	.....	42	164
.....	.....	.....	104,266	.....	.....	7,415	.....	29,426	.....	26,298	.....	.....	165
.....	.....	.....	37,520	.....	.....	.....	.....	.....	.....	5,448	.....	400	166
.....	.....	.....	43,852	1,868	.....	.....	.....	.....	.....	70,720	.....	.....	167
.....	.....	.....	9,340	1,970	.....	.....	.....	.....	.....	35,312	16,031	.....	168
.....	.....	.....	66,511	.....	.....	1,473	.....	.....	.....	79,195	.....	2,477	169
.....	.....	.....	10,408	1,200	.....	.....	136	.....	.....	43,821	38,530	1,113	170
.....	.....	.....	59,906	.....	.....	1,410	.....	.....	.....	345,576	.....	.....	171
.....	.....	.....	103,327	2,705	.....	7,974	.....	.....	.....	33,156	.....	.....	172
.....	.....	.....	47,840	2,082	.....	2,350	.....	.....	.....	.....	.....	.....	173
.....	.....	.....	21,694	1,500	.....	18,753	.....	.....	.....	.....	.....	.....	174
.....	.....	.....	3,000	.....	.....	.....	.....	.....	.....	23,970	.....	.....	175
.....	60,662	.....	81,378	.....	.....	3,495	.....	.....	.....	21,989	19,906	461	176
.....	.....	.....	33,196	390	.....	.....	.....	.....	.....	31,125	.....	.....	177
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	273,874	.....	40,728	178
.....	456	.....	33,305	3,042	.....	.....	.....	.....	.....	37,922	.....	1,105	179
.....	.....	.....	3,372	.....	.....	1,187	.....	.....	.....	.....	.....	.....	180
.....	.....	.....	.....	3,250	.....	332	.....	.....	.....	.....	.....	400	181
.....	.....	.....	11,500	700	.....	2,724	.....	.....	.....	18,678	.....	.....	182
.....	108	.....	157,355	9,079	.....	6,182	.....	.....	.....	170,321	.....	.....	183
.....	.....	.....	134,155	872	.....	350	616	.....	.....	9,640	.....	.....	184
.....	.....	.....	86,432	3,303	.....	.....	.....	.....	.....	.....	.....	.....	185
.....	.....	.....	149,491	2,348	.....	3,218	.....	2,268	.....	11,352	.....	.....	186
.....	.....	.....	90,851	580	.....	1,599	.....	.....	.....	17,506	.....	.....	187
79	420	.....	16,733	.....	.....	4,575	.....	.....	.....	25,973	45,098	1,935	188
.....	.....	5,232	2,689	388	.....	.....	.....	.....	.....	809	.....	.....	189
.....	.....	.....	3,664	.....	.....	27,096	.....	.....	.....	.....	.....	.....	190
.....	.....	.....	9,504	.....	.....	26,102	.....	.....	.....	65,131	.....	295	191
248	15,902	.....	2,013	.....	.....	3,825	.....	.....	.....	51,826	.....	2,686	192
.....	.....	.....	24,875	.....	.....	122,184	.....	.....	.....	.....	.....	69,030	193
.....	.....	.....	95,896	2,127	.....	1,602	8	.....	.....	23,115	.....	3,679	194
.....	.....	.....	1,754	1,745	.....	3,121	.....	.....	.....	621,894	.....	.....	195

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TABLE 19.—SUMMARY OF NONREVENUE RECEIPTS AND NONGOVERNMENTAL COST PAYMENTS: 1912.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 98.]

City number.	CITY.	NONREVENUE RECEIPTS.						NONGOVERNMENTAL COST PAYMENTS.					
		Total.	Classified by source.			Classified as—		Total.	Classified by object.			Classified as—	
			Receipts from sales of investments and supplies. (Table 20.)	Receipts which increased indebtedness. (Table 21.)	All other nonrevenue receipts. (Table 22.)	Receipts from the public.	Transfer receipts.		Payments for purchases of investments and supplies. (Table 20.)	Payments which decreased indebtedness. (Table 21.)	All other nongovernmental cost payments. (Table 22.)	Payments to the public.	Transfer payments.
	Grand total....	$1,002,972,744	$76,158,454	$715,918,239	$210,896,051	$633,035,428	$369,937,316	$889,288,636	$137,566,021	$540,362,996	$211,359,619	$518,872,192	$370,416,444
	Group I.....	619,285,438	56,315,005	458,275,827	104,694,606	380,216,514	239,068,924	575,638,000	107,654,876	363,151,436	104,831,688	336,431,994	239,206,006
	Group II.....	131,670,976	3,391,343	72,440,374	55,839,259	69,803,473	61,867,503	107,148,349	6,640,363	44,623,496	55,884,490	45,235,555	61,912,794
	Group III.....	128,383,966	8,641,897	93,953,407	25,788,662	92,540,869	35,843,097	102,233,604	12,879,619	63,458,068	25,895,917	66,267,752	35,965,852
	Group IV.....	72,064,181	4,237,252	52,868,869	14,958,060	52,587,795	19,476,386	63,547,839	5,958,642	42,640,824	14,948,373	44,081,140	19,466,699
	Group V.....	51,568,183	3,572,957	38,379,762	9,615,464	37,886,777	13,681,406	40,720,844	4,432,521	26,489,172	9,799,151	26,855,751	13,865,093
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1912.												
1	New York, N. Y.....	$419,951,715	$47,244,511	$356,363,759	$16,343,445	$291,867,742	$128,083,973	$379,988,877	$81,509,842	$282,135,590	$16,343,445	$251,904,904	$128,083,973
2	Chicago, Ill.....	91,301,669	1,872,519	40,460,007	48,969,143	31,833,373	59,468,296	99,216,165	11,050,316	39,067,314	49,098,535	39,618,477	59,597,688
3	Philadelphia, Pa.....	23,035,725	785,593	12,276,566	9,973,566	11,550,741	11,484,984	22,620,895	3,549,474	9,097,855	9,973,566	11,135,911	11,484,984
4	St. Louis, Mo.....	7,260,887	196,337	4,640,479	2,424,071	4,803,625	2,457,262	8,943,437	297,200	6,188,182	2,458,055	6,452,191	2,491,246
5	Boston, Mass.....	23,233,150	1,915,182	14,567,180	6,750,788	14,045,886	9,187,264	25,658,634	4,962,445	13,945,401	6,750,788	16,471,370	9,187,264
6	Cleveland, Ohio.....	28,025,527	1,282,177	12,978,876	13,764,474	13,031,551	14,993,976	20,593,992	1,424,152	5,405,366	13,764,474	5,600,016	14,993,976
7	Baltimore, Md.....	7,985,410	1,990	6,524,576	1,458,844	4,890,923	3,094,487	3,531,112	1,939,348	132,920	1,458,844	436,625	3,094,487
8	Pittsburgh, Pa.....	12,437,367	2,247,887	7,158,280	3,031,200	5,626,326	6,811,041	9,313,289	1,902,526	4,379,563	3,031,200	2,502,248	6,811,041
9	Detroit, Mich.....	6,053,988	768,809	3,306,104	1,979,075	2,566,347	3,487,641	5,771,599	1,019,573	2,799,245	1,952,781	2,310,252	3,461,347
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1912.												
10	Buffalo, N. Y.....	$20,282,989	$1,402,645	$5,888,139	$12,992,205	$5,331,006	$14,951,983	$18,049,099	$1,291,731	$3,721,290	$13,036,078	$3,053,243	$14,995,856
11	San Francisco, Cal...	7,090,288	.....	6,906,949	183,339	6,965,342	124,946	3,187,136	.....	3,003,797	183,339	3,062,190	124,946
12	Milwaukee, Wis.....	6,774,437	12,250	4,907,889	1,854,298	4,908,636	1,865,801	6,522,900	58,087	4,451,196	2,013,617	4,497,780	2,025,120
13	Cincinnati, Ohio.....	17,799,544	465,817	5,598,000	11,735,727	4,703,493	13,096,051	16,647,999	1,236,133	3,824,891	11,586,975	3,700,640	12,947,359
14	Los Angeles, Cal.....	27,501,347	216,020	20,438,835	6,846,492	20,865,608	6,635,739	14,638,592	1,391,101	6,400,999	6,846,492	8,002,853	6,635,739
15	Newark, N. J.....	29,289,972	1,047,870	21,448,678	6,793,424	19,842,024	9,447,948	25,934,059	1,936,408	17,164,229	6,833,422	16,446,113	9,487,946
16	New Orleans, La.....	8,672,059	94,855	1,796,835	6,780,369	1,976,201	6,695,858	8,282,308	174,319	1,376,827	6,731,162	1,635,657	6,646,651
17	Washington, D. C....	2,788,624	57,030	1,099,468	1,632,126	1,192,788	1,595,836	4,187,155	27,783	2,527,246	1,632,126	2,591,319	1,595,836
18	Minneapolis, Minn...	11,471,716	94,856	4,355,581	7,021,279	4,018,375	7,453,341	9,699,101	524,801	2,153,021	7,021,279	2,245,760	7,453,341
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1912.												
19	Jersey City, N. J.....	$5,467,623	$162,571	$4,618,289	$686,763	$4,309,157	$1,158,466	$5,117,979	$593,667	$3,839,509	$684,803	$3,961,473	$1,156,506
20	Seattle, Wash.....	7,019,466	.....	6,735,802	283,664	6,961,142	58,324	6,066,979	.....	5,783,315	283,664	6,008,655	58,324
21	Kansas City, Mo.....	2,968,146	8,650	2,552,815	406,681	2,810,029	158,117	2,400,994	188,195	1,801,243	411,556	2,238,002	162,992
22	Indianapolis, Ind....	1,462,670	44,495	965,105	453,070	1,117,970	344,700	1,314,094	122,469	740,522	451,703	971,361	343,333
23	Providence, R. I.....	4,794,127	1,724,969	1,359,145	1,710,013	1,350,505	3,443,622	5,142,839	1,955,190	1,477,858	1,709,791	1,837,439	3,305,400
24	Portland, Oreg.....	6,743,539	183,226	6,186,269	374,044	5,926,147	817,392	3,845,441	359,312	3,116,265	369,864	3,032,229	813,212
25	Rochester, N. Y.....	12,085,622	166,237	11,793,369	126,016	11,402,619	683,003	10,346,984	460,655	9,760,313	126,016	9,663,981	683,003
26	Denver, Colo.....	7,210,978	59,100	5,199,211	1,952,667	4,958,988	2,251,990	4,295,204	286,000	2,038,938	1,970,266	2,025,615	2,269,589
27	Louisville, Ky.....	5,615,608	1,412,105	1,443,318	2,760,185	2,909,230	2,706,378	3,988,778	56,684	1,152,611	2,779,483	1,263,102	2,725,676
28	St. Paul, Minn.....	3,175,009	278,522	2,369,373	527,114	2,510,160	664,849	3,180,939	208,157	2,443,128	529,654	2,513,550	667,389
29	Columbus, Ohio.....	8,316,098	1,362,603	3,503,243	3,450,252	1,291,963	7,024,135	7,636,390	3,489,300	696,829	3,450,252	458,755	7,177,635
30	Toledo, Ohio.....	3,270,916	319,925	1,576,309	1,374,682	1,354,889	1,916,027	2,931,891	631,977	925,132	1,374,782	1,015,764	1,916,127
31	Oakland, Cal.....	2,192,323	.....	2,062,804	129,519	2,154,081	38,242	775,877	.....	646,358	129,519	737,635	38,242
32	Atlanta, Ga.....	807,800	95,000	464,658	248,142	272,162	535,638	885,900	238,500	399,258	248,142	350,262	535,638
33	Worcester, Mass.....	4,421,575	577,091	2,790,620	1,053,864	2,702,309	1,719,266	4,228,311	576,150	2,599,297	1,053,864	2,509,045	1,719,266
34	Birmingham, Ala....	1,484,066	9,270	1,004,839	469,957	1,036,442	447,624	1,268,660	52,622	745,961	470,077	820,916	447,744
35	Syracuse, N. Y.....	4,357,573	23,929	3,928,580	405,064	3,969,776	387,797	4,039,570	29,251	3,605,255	405,064	3,651,773	387,797
36	New Haven, Conn...	1,863,149	37,825	639,035	1,186,289	687,102	1,176,047	1,811,149	49,000	576,193	1,185,956	635,435	1,175,714
37	Memphis, Tenn.....	2,461,062	.....	1,606,581	854,481	1,626,476	834,586	1,400,039	.....	540,934	859,105	560,829	839,210
38	Scranton, Pa.....	589,582	24,000	538,545	27,037	485,554	104,028	456,116	57,800	371,279	27,037	352,088	104,028
39	Richmond, Va.....	1,933,967	19,939	778,426	1,135,602	463,191	1,470,776	1,863,140	370,350	276,662	1,216,128	311,838	1,551,302
40	Paterson, N. J.....	3,223,627	.....	2,852,589	371,038	2,727,616	496,011	2,897,586	185,000	2,341,656	370,930	2,401,683	495,903
41	Omaha, Nebr.....	9,958,777	532,634	9,018,578	407,565	9,039,448	919,329	3,038,349	309,274	2,321,510	407,565	2,119,020	919,329
42	Fall River, Mass.....	1,956,903	62,712	1,399,878	494,313	1,475,483	481,420	2,093,945	332,866	1,266,766	494,313	1,612,525	481,420
43	Spokane, Wash.....	3,200,843	61,174	2,962,134	177,535	2,962,491	238,352	2,025,375	165,259	1,682,581	177,535	1,787,023	238,352
44	Dayton, Ohio.....	2,032,026	142,890	1,664,266	224,870	1,651,098	380,928	1,145,010	126,297	795,264	223,449	765,503	379,507
45	Grand Rapids, Mich.	3,292,861	355,506	1,772,871	1,164,484	1,842,842	1,450,019	2,838,804	355,258	1,395,126	1,088,420	1,464,849	1,373,955
46	Nashville, Tenn.....	56,591	.....	32,523	24,068	39,406	17,185	106,916	.....	82,848	24,068	89,731	17,185
47	Bridgeport, Conn....	300,556	59,705	199,968	40,883	190,637	109,919	225,640	100,174	84,583	40,883	115,721	109,919
48	Lowell, Mass.....	2,120,791	42,851	2,025,444	52,496	2,035,520	85,271	2,046,625	119,783	1,874,346	52,496	1,961,354	85,271
49	Cambridge, Mass.....	2,009,451	242,568	1,089,131	677,752	1,286,961	722,490	2,166,074	464,806	1,023,516	677,752	1,443,584	722,490
50	San Antonio, Tex....	24,272	.....	2,085	22,187	2,457	21,815	145,139	4,000	118,952	22,187	123,324	21,815
51	New Bedford, Mass..	4,191,549	321,826	3,433,520	436,203	3,508,254	683,295	3,275,453	246,859	2,592,391	436,203	2,592,158	683,295
52	Hartford, Conn.....	1,534,302	121,500	760,305	652,497	889,048	645,254	1,695,761	532,372	514,757	648,632	1,054,372	641,389
53	Dallas, Tex.....	890,634	15,750	831,050	43,834	858,842	31,792	340,985	5,000	292,151	43,834	309,193	31,792
54	Trenton, N. J.....	2,397,975	27,400	1,664,472	706,103	1,526,521	871,454	2,192,669	141,539	1,277,934	773,196	1,254,122	938,547
55	Albany, N. Y.....	2,201,684	138,457	1,396,290	666,937	1,461,605	740,079	1,967,162	40,023	1,260,202	666,937	1,227,083	740,079
56	Salt Lake City, Utah.	750,225	7,467	731,967	10,791	742,748	7,477	1,034,237	26,821	996,625	10,791	1,026,760	7,477

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TABLE 19.—SUMMARY OF NONREVENUE RECEIPTS AND NONGOVERNMENTAL COST PAYMENTS: 1912—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 98.]

City number.	CITY.	NONREVENUE RECEIPTS.						NONGOVERNMENTAL COST PAYMENTS.					
			Classified by source.			Classified as—			Classified by object.			Classified as—	
		Total.	Receipts from sales of investments and supplies. (Table 20.)	Receipts which increased indebtedness. (Table 21.)	All other nonrevenue receipts. (Table 22.)	Receipts from the public.	Transfer receipts.	Total.	Payments for purchases of investments and supplies. (Table 20.)	Payments which decreased indebtedness. (Table 21.)	All other nongovernmental cost payments. (Table 22.)	Payments to the public.	Transfer payments.
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1912.												
57	Reading, Pa.	$222,317	$33,000	$74,770	$114,547	$62,358	$159,959	$337,559	$14,000	$209,012	$114,547	$177,600	$159,959
58	Camden, N. J.	1,287,494	22,050	787,255	478,189	743,787	543,707	1,483,021	56,400	949,232	477,389	940,114	542,907
59	Springfield, Mass.	1,798,268	36,460	1,648,016	113,792	1,580,577	217,691	1,570,865	157,159	1,299,914	113,792	1,353,174	217,691
60	Tacoma, Wash.	3,714,551	779,020	1,832,159	1,103,372	2,551,520	1,163,031	2,545,654	85,431	1,356,851	1,103,372	1,382,623	1,163,031
61	Lynn, Mass.	2,494,575	328,524	1,816,824	349,227	1,858,470	636,105	2,328,162	411,160	1,567,775	349,227	1,692,057	636,105
62	Des Moines, Iowa.	470,724	10,127	450,905	9,692	470,699	25	344,598	10,127	324,779	9,692	344,573	25
63	Lawrence, Mass.	2,834,346	118,165	2,682,015	34,166	2,799,197	35,149	2,832,720	113,711	2,684,843	34,166	2,797,571	35,149
64	Wilmington, Del.	1,255,169	.....	296,169	959,000	288,395	966,774	1,232,733	14,015	256,718	962,000	262,959	969,774
65	Kansas City, Kans.	1,238,653	7,228	1,056,111	175,314	937,702	300,951	829,346	145,183	508,849	175,314	528,395	300,951
66	Yonkers, N. Y.	3,637,767	11,200	3,496,894	129,673	3,509,338	128,429	2,870,394	46,156	2,694,565	129,673	2,741,965	128,429
67	Youngstown, Ohio.	1,779,201	76,401	1,363,285	339,515	1,306,590	472,611	950,162	112,698	497,949	339,515	477,551	472,611
68	Houston, Tex.	3,383,460	1,125	2,923,259	459,076	2,986,428	397,032	2,179,808	.....	1,719,393	460,415	1,781,437	398,371
69	Fort Worth, Tex.	627,510	39,758	259,357	328,395	256,009	371,501	574,613	68,733	172,468	333,412	198,095	376,518
70	Duluth, Minn.	478,063	45,040	418,564	14,459	395,451	82,612	345,235	55,974	274,802	14,459	262,623	82,612
71	Norfolk, Va.	995,242	43,200	616,064	335,978	615,446	379,796	983,036	51,478	595,580	335,978	603,240	379,796
72	Oklahoma City, Okla.	3,322,600	170,984	3,053,693	97,923	3,127,132	195,468	3,504,200	289,969	3,116,308	97,923	3,308,732	195,468
73	Schenectady, N. Y.	1,176,067	147,969	899,141	128,957	593,917	582,150	1,437,351	311,146	997,248	128,957	855,201	582,150
74	Somerville, Mass.	1,298,253	.....	1,287,549	10,704	1,292,223	6,030	1,171,023	6,000	1,154,319	10,704	1,164,993	6,030
75	St. Joseph, Mo.	403,553	12,550	131,063	259,940	137,177	266,376	494,532	17,452	217,338	259,742	228,354	266,178
76	Utica, N. Y.	1,990,054	221,364	1,439,038	329,652	1,552,098	437,956	2,063,147	168,612	1,564,883	329,652	1,625,191	437,956
77	Elizabeth, N. J.	1,042,543	9,500	792,036	241,007	775,294	267,249	1,005,930	29,300	740,148	236,482	743,206	262,724
78	Waterbury, Conn.	689,125	12,000	530,789	146,336	601,856	87,269	619,750	7,053	477,648	135,049	543,768	75,982
79	Troy, N. Y.	1,421,445	35,557	1,255,553	130,335	1,260,258	161,187	1,798,414	11,115	1,656,964	130,335	1,637,227	161,187
80	Akron, Ohio.	4,642,680	789,248	2,913,335	940,097	2,522,267	2,120,413	2,702,016	1,198,690	563,229	940,097	581,603	2,120,413
81	Manchester, N. H.	1,023,280	88,855	784,102	150,323	745,024	278,256	1,028,492	191,550	686,619	150,323	750,236	278,256
82	Hoboken, N. J.	2,942,476	8,502	1,822,443	1,111,531	1,637,023	1,305,453	2,353,586	209,723	1,037,363	1,106,500	1,053,164	1,300,422
83	Wilkes-Barre, Pa.	472,123	.....	468,922	3,201	455,399	16,724	152,709	15,000	134,508	3,201	135,985	16,724
84	Erie, Pa.	227,168	2,866	152,541	71,761	138,722	88,446	221,322	61,368	88,193	71,761	132,876	88,446
85	Evansville, Ind.	2,100,783	3,000	1,956,604	141,179	1,954,823	145,960	2,126,695	7,097	1,978,419	141,179	1,980,735	145,960
86	Peoria, Ill.	686,107	26,950	560,656	98,501	577,641	108,466	639,893	39,900	502,355	97,638	532,290	107,603
87	Fort Wayne, Ind.	553,003	18,174	458,709	76,120	487,550	65,453	471,128	17,732	377,276	76,120	405,675	65,453
88	Harrisburg, Pa.	597,879	16,900	421,852	159,127	418,167	179,712	369,070	94,435	115,508	159,127	189,358	179,712
89	Savannah, Ga.	399,585	9,459	348,426	41,700	375,073	24,512	427,159	.....	385,459	41,700	402,647	24,512
90	East St. Louis, Ill.	678,965	.....	665,651	13,314	675,435	3,530	351,638	201	338,123	13,314	348,108	3,530
91	Jacksonville, Fla.	71,841	.....	70,523	1,318	71,683	158	83,560	22,768	59,474	1,318	83,402	158
92	South Bend, Ind.	337,717	7,128	305,761	24,828	322,349	15,368	229,033	3,898	200,307	24,828	213,665	15,368
93	Terre Haute, Ind.	51,994	2,873	41,813	7,308	45,472	6,522	73,197	11,201	54,688	7,308	66,675	6,522
94	Passaic, N. J.	1,967,898	21,566	880,012	1,066,320	874,434	1,093,464	1,597,883	60,171	471,510	1,066,202	504,537	1,093,346
95	Johnstown, Pa.	134,615	2,800	47,175	84,640	12,343	122,272	198,603	71,150	42,813	84,640	76,331	122,272
96	Bayonne, N. J.	2,145,207	106,500	1,642,841	395,866	1,649,611	495,596	2,305,046	222,322	1,687,441	395,283	1,810,033	495,013
97	Brockton, Mass.	2,433,536	68,400	1,138,271	1,226,865	1,128,292	1,305,244	2,450,448	65,407	1,158,176	1,226,865	1,145,204	1,305,244
98	Portland, Me.	2,092,196	298,734	1,585,055	208,407	1,455,877	636,319	2,225,212	356,215	1,660,590	208,407	1,588,893	636,319
99	Holyoke, Mass.	1,345,671	144,977	1,058,476	142,218	1,076,975	268,696	1,346,379	170,047	1,034,114	142,218	1,077,683	268,696
100	Charleston, S. C.	54,117	3,000	5,000	46,117	18,539	35,578	47,895	1,478	300	46,117	12,317	35,578
101	Wichita, Kans.	479,598	.....	476,709	2,889	479,433	165	412,695	.....	409,806	2,889	412,530	165
102	Allentown, Pa.	55,876	10,500	6,388	38,988	10,081	45,795	154,735	.....	115,747	38,988	108,940	45,795
103	Springfield, Ill.	601,956	5,130	577,729	19,097	590,694	11,362	422,626	3,200	400,329	19,097	411,264	11,362
104	Covington, Ky.	1,208,036	.....	586,740	621,296	608,885	599,151	1,157,673	.....	528,033	629,640	550,178	607,495
105	Altoona, Pa.	290,670	28,000	118,475	134,195	118,695	161,975	421,208	116,497	170,516	134,195	259,233	161,975
106	Pawtucket, R. I.	1,713,628	.....	1,481,330	232,298	1,506,286	207,342	1,559,828	220,110	1,107,420	232,298	1,352,486	207,342
107	Canton, Ohio.	768,685	3,060	453,954	311,674	449,234	319,454	512,490	26,997	173,819	311,674	193,036	319,454
108	Mobile, Ala.	260,667	.....	258,602	2,065	259,172	1,495	398,177	.....	396,112	2,065	396,682	1,495
109	Sacramento, Cal.	513,257	.....	439,019	74,238	473,540	39,717	122,768	.....	48,751	74,017	83,272	39,496
110	Saginaw, Mich.	1,042,314	25,960	425,933	590,421	409,835	632,479	1,201,270	72,864	538,985	589,421	569,791	631,479
111	Sioux City, Iowa.	86,965	1,454	82,725	2,786	84,965	2,000	117,926	2,720	112,420	2,786	115,926	2,000
112	Binghamton, N. Y.	413,945	43,994	227,389	142,562	206,452	207,493	430,918	34,915	253,525	142,478	223,509	207,409
113	Atlantic City, N. J.	2,118,760	338,000	1,295,199	485,561	1,046,002	1,072,758	1,732,308	478,114	771,310	482,884	662,227	1,070,081
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912.												
114	Rockford, Ill.	$771,008	.....	$762,957	$8,051	$770,061	$947	$606,241	$2,000	$596,190	$8,051	$605,294	$947
115	Little Rock, Ark.	481,527	.....	427,374	54,153	442,345	39,182	353,678	.....	304,525	49,153	319,496	34,182
116	Augusta, Ga.	1,112,348	.....	888,798	223,550	902,597	209,751	571,550	.....	348,000	223,550	361,799	209,751
117	Springfield, Ohio.	1,484,705	$247,210	913,351	324,144	851,237	633,468	933,610	337,165	274,432	322,013	302,273	631,337
118	Lancaster, Pa.	42,186	.....	40,657	1,529	42,186	.....	47,529	.....	46,000	1,529	47,529	.....
119	Pueblo, Colo.	780,103	3,714	257,714	518,675	262,561	517,542	761,652	21,329	221,648	518,675	244,110	517,542
120	New Britain, Conn.	368,044	60,000	257,698	50,346	323,796	44,248	285,705	108,380	126,979	50,346	241,457	44,248
121	Chattanooga, Tenn.	736,698	904	691,302	44,492	699,486	37,212	289,557	13,850	231,215	44,492	252,345	37,212
122	York, Pa.	134,949	25,050	102,074	7,825	102,786	32,163	161,366	44,803	108,738	7,825	129,203	32,163
123	Malden, Mass.	1,151,045	49,596	1,021,013	80,436	1,073,746	77,299	1,135,554	61,242	993,876	80,436	1,058,255	77,299
124	Berkeley, Cal.	47,449	.....	31,866	15,583	33,998	13,451	138,521	.....	122,938	15,583	125,070	13,451
125	Bay City, Mich.	208,533	.....	191,097	102,436	200,044	93,489	398,439	.....	296,003	102,436	304,950	93,489
126	Haverhill, Mass.	1,775,950	587,429	799,419	389,102	1,198,656	577,294	1,795,276	391,141	1,015,033	389,102	1,217,982	577,294
127	Topeka, Kans.	506,362	4,738	290,713	210,911	292,927	213,435	480,739	.....	269,828	210,911	267,304	213,435
128	Salem, Mass.	807,986	35,469	753,384	19,133	790,464	17,522	705,060	12,986	672,941	19,133	687,538	17,522

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TABLE 19.—SUMMARY OF NONREVENUE RECEIPTS AND NONGOVERNMENTAL COST PAYMENTS: 1912—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 98.]

City number.	CITY.	NONREVENUE RECEIPTS.						NONGOVERNMENTAL COST PAYMENTS.					
		Total.	Classified by source.			Classified as—		Total.	Classified by object.			Classified as—	
			Receipts from sales of investments and supplies. (Table 20.)	Receipts which increased indebtedness. (Table 21.)	All other nonrevenue receipts. (Table 22.)	Receipts from the public.	Transfer receipts.		Payments for purchases of investments and supplies. (Table 20.)	Payments which decreased indebtedness. (Table 21.)	All other nongovernmental cost payments. (Table 22.)	Payments to the public.	Transfer payments.
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912—Continued.													
129	Lincoln, Nebr.	$305,862	.....	$296,636	$9,226	$299,425	$6,437	$228,662	$32	$219,404	$9,226	$222,225	$6,437
130	Davenport, Iowa	440,289	$12,195	422,830	5,264	437,597	2,692	243,555	9,471	228,820	5,264	240,863	2,692
131	El Paso, Tex.	920,819	.....	564,366	356,453	511,102	409,717	719,616	54,000	315,640	349,976	316,376	403,240
132	San Diego, Cal.	1,364,015	.....	1,135,576	228,439	1,340,606	23,409	391,620	.....	163,181	228,439	368,211	23,409
133	Tampa, Fla.	198,533	41,500	155,824	1,209	114,825	83,708	190,170	41,500	147,461	1,209	106,462	83,708
134	McKeesport, Pa.	170,197	4,000	90,111	76,086	90,491	79,706	188,136	.....	112,050	76,086	108,430	79,706
135	Flint, Mich.	514,995	1,400	375,023	138,572	383,568	131,427	370,843	.....	228,778	142,065	235,923	134,920
136	Kalamazoo, Mich.	656,030	413	614,661	40,956	619,246	36,784	435,439	413	394,070	40,956	398,655	36,784
137	Racine, Wis.	298,416	6,469	287,421	4,526	260,210	38,206	374,639	30,677	339,436	4,526	336,433	38,206
138	Superior, Wis.	541,300	.....	291,198	250,102	295,600	245,700	472,388	.....	219,939	252,449	224,341	248,047
139	Wheeling, W. Va.	287,764	.....	27,818	259,946	30,206	257,558	310,435	1,500	48,989	259,946	52,877	257,558
140	Macon, Ga.	261,319	17,636	201,025	42,658	223,336	37,983	111,925	35,131	34,092	42,702	73,898	38,027
141	Newton, Mass.	2,186,339	545,761	1,273,938	366,640	1,392,190	794,149	2,397,466	446,398	1,584,428	366,640	1,603,317	794,149
142	Butte, Mont.	690,747	67,195	478,552	145,000	484,492	206,255	727,695	183,043	399,652	145,000	521,440	206,255
143	Woonsocket, R. I.	840,159	5,000	644,981	190,178	653,928	186,231	934,006	218,280	525,550	190,178	747,777	186,231
144	Montgomery, Ala.	500,559	.....	378,754	121,805	400,643	99,916	488,489	.....	379,000	109,489	400,889	87,600
145	Chester, Pa.	552,035	25,100	428,061	98,874	436,050	115,985	188,474	.....	89,600	98,874	72,489	115,985
146	Fitchburg, Mass.	2,017,287	468,870	1,475,243	73,174	1,022,546	994,741	1,729,489	479,303	1,177,012	73,174	734,748	994,741
147	Dubuque, Iowa	243,311	2,000	231,109	10,202	233,479	9,832	222,058	5,508	206,348	10,202	212,226	9,832
148	Galveston, Tex.	219,066	6,000	124,364	88,702	132,484	86,582	192,737	64,380	39,655	88,702	106,155	86,582
149	West Hoboken, N. J.	598,742	.....	571,911	26,831	573,084	25,658	458,997	.....	432,166	26,831	433,339	25,658
150	New Castle, Pa.	159,659	190	158,312	1,157	159,659	.....	120,906	2,566	117,183	1,157	120,906	.....
151	Roanoke, Va.	164,323	.....	44,930	119,393	46,506	117,817	276,001	.....	137,973	138,028	139,549	136,452
152	Elmira, N. Y.	327,010	13,856	245,394	67,760	260,420	66,590	252,780	13,061	168,747	70,972	182,978	69,802
153	Huntington, W. Va.	58,337	.....	39,934	18,403	53,239	5,098	146,208	.....	127,805	18,403	141,110	5,098
154	East Orange, N. J.	2,169,936	148,101	1,735,138	286,697	1,439,418	730,518	2,130,339	305,814	1,480,212	344,313	1,342,205	788,134
155	Knoxville, Tenn.	531,046	1,725	418,464	110,857	422,260	108,786	498,856	.....	387,999	110,857	390,070	108,786
156	Hamilton, Ohio	346,451	10,754	113,256	222,441	66,103	280,348	387,184	49,125	115,615	222,441	106,836	280,348
157	Lexington, Ky.	513,147	.....	311,721	201,426	313,541	199,606	427,123	.....	223,596	203,527	225,416	201,707
158	Springfield, Mo.	148,291	.....	144,309	3,982	145,181	3,110	64,308	.....	60,326	3,982	61,198	3,110
159	Quincy, Ill.	134,737	.....	103,877	30,860	108,307	26,430	256,562	16,751	206,544	33,267	227,725	28,837
160	Charlotte, N. C.	965,284	.....	524,157	441,127	528,371	436,913	476,142	.....	35,015	441,127	39,229	436,913
161	Joliet, Ill.	411,552	225	395,541	15,786	403,255	8,297	347,544	2,650	329,374	15,520	339,513	8,031
162	Pasadena, Cal.	935,459	.....	779,762	155,697	789,592	145,867	255,867	3	100,167	155,697	110,000	145,867
163	Auburn, N. Y.	666,643	7,450	457,419	201,774	438,499	228,144	547,862	32,773	305,244	209,845	311,647	236,215
164	Everett, Mass.	824,834	262,000	550,521	12,313	296,146	528,688	844,602	290,000	542,289	12,313	315,914	528,688
165	Decatur, Ill.	172,231	22,488	113,649	36,094	133,723	38,508	173,192	29,831	107,267	36,094	134,684	38,508
166	Portsmouth, Va.	472,775	14,600	409,600	48,575	397,589	75,186	189,799	14,600	110,310	64,889	98,299	91,500
167	Perth Amboy, N. J.	989,986	207,600	550,907	231,479	301,442	688,544	890,904	250,600	408,825	231,479	202,360	688,544
168	Taunton, Mass.	878,751	74,500	583,433	220,818	597,271	281,480	891,485	180,370	490,297	220,818	610,005	281,480
169	Quincy, Mass.	1,084,477	22,382	1,058,584	3,511	1,077,261	7,216	923,556	24,352	895,693	3,511	916,340	7,216
170	Lansing, Mich.	293,744	.....	147,279	146,465	155,744	138,000	379,192	1,060	239,667	138,465	249,192	130,000
171	Pittsfield, Mass.	786,277	.....	772,983	13,294	783,934	2,343	498,576	.....	485,282	13,294	496,233	2,343
172	Cedar Rapids, Iowa	139,393	.....	132,457	6,936	135,740	3,653	110,401	2,000	101,465	6,936	106,748	3,653
173	Oshkosh, Wis.	261,960	3,150	254,449	4,361	258,140	3,820	290,208	.....	285,847	4,361	286,388	3,820
174	San Jose, Cal.	389,871	.....	385,766	4,105	389,871	.....	41,598	.....	37,493	4,105	41,598	.....
175	Amsterdam, N. Y.	376,496	.....	217,587	158,909	229,731	146,765	386,634	8,162	219,563	158,909	239,869	146,765
176	Jamestown, N. Y.	675,456	1,252	463,341	210,863	473,081	202,375	534,884	3,450	321,507	209,927	333,445	201,439
177	Mount Vernon, N. Y.	1,368,486	.....	917,677	450,809	909,646	458,840	861,375	18,000	394,316	449,059	404,285	457,090
178	Niagara Falls, N. Y.	698,082	5,600	500,508	191,974	509,487	188,595	659,302	.....	358,890	300,412	362,269	297,033
179	Jackson, Mich.	326,612	.....	324,183	2,429	326,612	.....	240,615	.....	238,186	2,429	240,615	.....
180	Williamsport, Pa.	26,605	11,100	3,400	12,105	3,526	23,079	71,670	.....	59,565	12,105	48,591	23,079
181	Joplin, Mo.	43,293	.....	40,126	3,167	40,435	2,858	72,957	.....	69,790	3,167	70,099	2,858
182	Lima, Ohio	285,343	26,652	114,091	144,600	97,175	188,168	280,765	24,951	111,214	144,600	92,597	188,168
183	Muskogee, Okla.	1,261,986	.....	1,186,943	75,043	1,220,519	41,467	344,016	.....	270,205	73,811	303,781	40,235
184	Chelsa, Mass.	867,637	33,798	794,525	39,314	708,190	159,447	792,245	88,151	664,780	39,314	632,798	159,447
185	New Rochelle, N. Y.	887,649	.....	860,086	27,563	852,795	34,854	977,011	15,600	933,848	27,563	942,157	34,854
186	Aurora, Ill.	366,645	3,500	356,338	6,807	363,993	2,652	110,924	5,800	98,517	6,807	108,272	2,652
187	Lorain, Ohio	577,117	39,045	358,036	180,036	352,545	224,572	474,592	32,215	262,341	180,036	250,020	224,572
188	Austin, Tex.	962,338	.....	797,206	165,132	808,466	153,872	248,304	21,761	61,411	165,132	94,432	153,872
189	Newport, Ky.	249,163	.....	99,382	149,781	99,928	149,235	183,716	.....	55,250	128,466	55,796	127,920
190	Orange, N. J.	1,311,040	316,938	950,289	43,813	832,054	478,986	1,540,521	196,500	1,300,208	43,813	1,061,535	478,986
191	La Crosse, Wis.	753,520	76,066	550,447	127,007	508,934	244,586	440,654	115,003	198,650	127,001	196,074	244,580
192	Lynchburg, Va.	869,727	45,530	680,207	143,990	661,465	208,262	427,447	98,019	165,000	164,428	198,747	228,700
193	Shreveport, La.	340,709	4,853	279,558	56,298	295,901	44,808	79,147	13,125	9,724	56,298	34,339	44,808
194	Colorado Springs, Colo	361,698	377	269,664	91,657	275,299	86,399	277,085	7,408	178,020	91,657	190,686	86,399
195	Council Bluffs, Iowa	830,730	1,576	685,507	143,647	693,785	136,945	254,467	6,485	104,335	143,647	117,522	136,945

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TABLE 20.—NONREVENUE RECEIPTS FROM THE SALE OF INVESTMENTS AND SUPPLIES AND NONGOVERNMENTAL COST PAYMENTS FOR THEIR PURCHASE: 1912.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 98.]

City number.	CITY.	RECEIPTS.						PAYMENTS.					
			From sales of investments.						For purchase of investments.				
		Total.	By sinking funds.	By public trust funds for municipal uses.	By investment funds.[1]	By private trust funds and public trust funds for nonmunicipal uses.	From sales of supplies.[2]	Total.	By sinking funds.	By public trust funds for municipal uses.	By investment funds.[3]	By private trust funds and public trust funds for nonmunicipal uses.	For purchase of supplies.[4]
	Grand total	$76,158,454	$65,999,534	$3,136,071	$5,576,025	$1,202,173	$244,651	$137,566,021	$103,727,082	$5,718,447	$26,236,584	$1,492,308	$391,600
	Group I	56,315,005	51,488,548	1,971,008	2,086,673	606,602	162,174	107,654,876	78,272,316	3,661,396	24,952,468	608,249	160,447
	Group II	3,391,343	2,162,700	289,585	780,539	137,564	20,955	6,640,363	5,600,754	438,470	363,394	161,894	75,851
	Group III	8,641,897	6,449,912	360,195	1,507,942	309,887	13,961	12,879,619	11,494,688	740,699	105,962	501,234	37,036
	Group IV	4,237,252	2,557,890	398,153	1,138,980	115,995	26,234	5,958,642	4,299,086	664,142	753,533	177,398	64,483
	Group V	3,572,957	3,340,484	117,130	61,891	32,125	21,327	4,432,521	4,060,238	213,740	61,227	43,533	53,783
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1912.												
1	New York, N. Y.	$47,244,511	$45,260,985	$1,150,000	$228,612	$604,914	.....	$81,509,842	$66,469,500	$1,178,214	$13,268,882	$593,246	.....
2	Chicago, Ill.	1,872,519	.....	50,417	1,791,777	.....	$30,325	11,050,316	1,371,000	260,396	9,392,930	.....	$25,990
3	Philadelphia, Pa.	785,593	335,500	447,093	3,000	.....	.....	3,549,474	2,241,565	1,267,328	40,581	.....	.....
4	St. Louis, Mo.	196,337	.....	194,093	2,000	.....	244	297,200	.....	283,890	5,000	.....	8,310
5	Boston, Mass.	1,915,182	1,790,750	101,405	.....	1,600	21,427	4,962,445	2,395,271	637,133	1,915,506	14,535	.....
6	Cleveland, Ohio	1,282,177	1,174,861	27,500	.....	.....	79,816	1,424,152	1,279,402	21,506	.....	.....	123,244
7	Baltimore, Md.	1,990	.....	.....	1,650	88	252	1,939,348	1,938,841	.....	.....	468	39
8	Pittsburgh, Pa.	2,247,887	2,243,253	.....	4,634	.....	.....	1,902,526	1,843,379	.....	56,569	.....	2,578
9	Detroit, Mich.	768,809	683,199	500	55,000	.....	30,110	1,019,573	733,358	12,929	273,000	.....	286
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1912.												
10	Buffalo, N. Y.	$1,402,645	$789,239	$68,365	$545,000	.....	$41	$1,291,731	$1,268,747	$1,200	$21,784	.....	.....
11	San Francisco, Cal.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
12	Milwaukee, Wis.	12,250	.....	12,250	.....	.....	.....	58,087	.....	54,969	.....	.....	$3,118
13	Cincinnati, Ohio	465,817	389,678	61,008	2,597	$12,534	.....	1,236,133	965,734	156,764	.....	$107,665	5,970
14	Los Angeles, Cal.	216,020	216,020	.....	.....	.....	.....	1,391,101	1,339,260	.....	.....	.....	51,841
15	Newark, N. J.	1,047,870	700,928	116,000	230,942	.....	.....	1,936,408	1,566,408	120,000	250,000	.....	.....
16	New Orleans, La.	94,855	893	23,962	2,000	68,000	.....	174,319	64,326	41,937	41,610	26,446	.....
17	Washington, D. C.	57,030	.....	.....	.....	57,030	.....	27,783	.....	.....	.....	27,783	.....
18	Minneapolis, Minn.	94,856	65,942	8,000	.....	.....	20,914	524,801	396,279	63,600	50,000	.....	14,922
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1912.												
19	Jersey City, N. J.	$162,571	$159,546	$3,025	.....	.....	.....	$593,667	$567,667	$26,000	.....	.....	.....
20	Seattle, Wash.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
21	Kansas City, Mo.	8,650	.....	8,650	.....	.....	.....	188,195	163,015	24,500	.....	.....	$680
22	Indianapolis, Ind.	44,495	.....	19,786	.....	$23,454	$1,255	122,469	.....	48,731	.....	$72,413	1,325
23	Providence, R. I.	1,724,969	1,441,650	90,200	$58,385	134,734	.....	1,955,190	1,716,899	92,000	.....	142,734	3,557
24	Portland, Oreg.	183,226	147,188	4,000	31,282	.....	756	359,312	339,264	11,096	$8,952	.....	.....
25	Rochester, N. Y.	166,237	162,437	3,800	.....	.....	.....	460,655	284,305	146,350	25,000	25,000	.....
26	Denver, Colo.	59,100	35,000	24,100	.....	.....	.....	286,000	203,000	83,000	.....	.....	.....
27	Louisville, Ky.	1,412,105	.....	23,230	1,388,875	.....	.....	56,684	55,782	.....	.....	.....	902
28	St. Paul, Minn.	278,522	248,921	29,601	.....	.....	.....	208,157	184,657	23,500	.....	.....	.....
29	Columbus, Ohio	1,362,603	1,304,765	.....	.....	57,838	.....	3,489,309	3,382,000	13,500	.....	93,809	.....
30	Toledo, Ohio	319,925	302,018	4,411	10,711	.....	2,785	631,977	599,753	20,072	.....	.....	12,152
31	Oakland, Cal.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
32	Atlanta, Ga.	95,000	95,000	.....	.....	.....	.....	238,500	238,500	.....	.....	.....	.....
33	Worcester, Mass.	577,091	546,000	31,091	.....	.....	.....	575,150	537,641	29,805	899	6,805	.....
34	Birmingham, Ala.	9,270	9,270	.....	.....	.....	.....	52,622	.....	.....	52,622	.....	.....
35	Syracuse, N. Y.	23,929	.....	22,054	.....	.....	1,875	29,251	.....	27,161	.....	.....	2,090
36	New Haven, Conn.	37,825	.....	37,825	.....	.....	.....	49,000	.....	49,000	.....	.....	.....
37	Memphis, Tenn.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
38	Scranton, Pa.	24,000	24,000	.....	.....	.....	.....	57,800	50,000	7,800	.....	.....	.....
39	Richmond, Va.	19,939	.....	11,250	8,689	.....	.....	370,350	335,050	24,000	10,000	1,300	.....
40	Paterson, N. J.	.....	.....	.....	.....	.....	.....	185,000	185,000	.....	.....	.....	.....
41	Omaha, Nebr.	532,634	445,939	10,000	.....	76,695	.....	309,274	193,795	15,269	4,000	96,210	.....
42	Fall River, Mass.	62,712	62,712	.....	.....	.....	.....	332,866	328,575	4,291	.....	.....	.....
43	Spokane, Wash.	61,174	56,701	4,473	.....	.....	.....	165,259	160,923	4,336	.....	.....	.....
44	Dayton, Ohio	142,890	124,690	8,200	10,000	.....	.....	126,297	108,750	15,700	.....	.....	1,847
45	Grand Rapids, Mich.	355,506	334,506	5,000	.....	16,000	.....	355,258	303,000	10,085	2,173	40,000	.....
46	Nashville, Tenn.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
47	Bridgeport, Conn.	59,705	59,705	.....	.....	.....	.....	100,174	100,174	.....	.....	.....	.....
48	Lowell, Mass.	42,851	38,871	3,980	.....	.....	.....	119,783	110,364	5,269	.....	4,150	.....
49	Cambridge, Mass.	242,568	242,200	185	.....	.....	183	464,806	454,542	18	.....	10,246	.....
50	San Antonio, Tex.	.....	.....	.....	.....	.....	.....	4,000	4,000	.....	.....	.....	.....
51	New Bedford, Mass.	321,826	321,826	.....	.....	.....	.....	246,859	234,284	12,575	.....	.....	.....
52	Hartford, Conn.	121,500	121,500	.....	.....	.....	.....	532,372	527,048	2,698	2,236	390	.....
53	Dallas, Tex.	15,750	15,750	.....	.....	.....	.....	5,000	.....	5,000	.....	.....	.....
54	Trenton, N. J.	27,400	27,400	.....	.....	.....	.....	141,539	131,400	10,139	.....	.....	.....
55	Albany, N. Y.	138,457	122,317	15,334	.....	.....	806	40,023	15,300	24,723	.....	.....	.....
56	Salt Lake City, Utah	7,467	.....	.....	.....	1,166	6,301	26,821	.....	4,081	80	8,177	14,483

[1] Including receipts from sales of investments not in funds.
[2] Including accounting receipts for supplies used for governmental purposes in excess of the value of those purchased, and receipts from supplies sold to the public.
[3] Including payments for the purchase of investments not in funds.
[4] Payments for supplies purchased for resale, and the excess of payments for supplies over the value of those charged to expense and outlay accounts.

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TABLE 20.—NONREVENUE RECEIPTS FROM THE SALE OF INVESTMENTS AND SUPPLIES AND NONGOVERNMENTAL COST PAYMENTS FOR THEIR PURCHASE: 1912—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 98.]

City number.	CITY.	RECEIPTS.						PAYMENTS.					
			From sales of investments.						For purchase of investments.				
		Total.	By sinking funds.	By public trust funds for municipal uses.	By investment funds.[1]	By private trust funds and public trust funds for nonmunicipal uses.	From sales of supplies.[2]	Total.	By sinking funds.	By public trust funds for municipal uses.	By investment funds.[3]	By private trust funds and public trust funds for nonmunicipal uses.	For purchase of supplies.[4]
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1912.													
57	Reading, Pa.	$33,000	$33,000					$14,000	$14,000				
58	Camden, N. J.	22,050	16,550	$5,500				56,400	49,200	$7,200			
59	Springfield, Mass.	36,460	36,000				$460	157,159	156,699				$460
60	Tacoma, Wash.	779,020	2,781	4,582	$771,657			85,431	79,850	3,080	$2,501		
61	Lynn, Mass.	328,524	328,101	423				411,160	402,092	5,068		$4,000	
62	Des Moines, Iowa	10,127					10,127	10,127					10,127
63	Lawrence, Mass.	118,165	14,000			$104,165		113,711		31		113,680	
64	Wilmington, Del.							14,015		14,015			
65	Kansas City, Kans.	7,228	7,228					145,183	126,803				18,380
66	Yonkers, N. Y.	11,200	11,200					46,156		46,156			
67	Youngstown, Ohio	76,401	30,006	46,395				112,698	33,480	79,218			
68	Houston, Tex.	1,125					1,125						
69	Fort Worth, Tex.	39,758			39,758			68,733	68,633		100		
70	Duluth, Minn.	45,040	43,000				2,040	55,974	38,000	14,588			3,386
71	Norfolk, Va.	43,200	41,000	200	2,000			51,478	49,108	2,370			
72	Oklahoma City, Okla.	170,984	170,984					289,969	289,969				
73	Schenectady, N. Y.	147,969	147,787				182	311,146	276,881	34,000			265
74	Somerville, Mass.							6,000		6,000			
75	St. Joseph, Mo.	12,550		12,550				17,452		17,049			403
76	Utica, N. Y.	221,364		15,226	204,487		1,651	168,612	93,244	10,314	64,838		216
77	Elizabeth, N. J.	9,500	6,000	3,500				29,300	24,300	5,000			
78	Waterbury, Conn.	12,000	5,000	7,000				7,053		7,053			
79	Troy, N. Y.	35,557	24,320	3,237		8,000		11,115		9,115	2,000		
80	Akron, Ohio	789,248	771,188	18,060				1,198,690	648,155	20,495	530,040		
81	Manchester, N. H.	88,855	88,693		162			191,550	101,850	36,427		53,273	
82	Hoboken, N. J.	8,502	2,500				6,002	209,723	205,368				4,355
83	Wilkes-Barre, Pa.							15,000	15,000				
84	Erie, Pa.	2,866					2,866	61,368	58,000		502		2,866
85	Evansville, Ind.	3,000			3,000			7,097		2,027	5,070		
86	Peoria, Ill.	26,950	6,500	14,450	6,000			39,900	5,200	28,700	6,000		
87	Fort Wayne, Ind.	18,174	7,509	10,665				17,732		17,732			
88	Harrisburg, Pa.	16,900	15,800	500	600			94,435	7,935	4,000	82,500		
89	Savannah, Ga.	9,459			9,459								
90	East St. Louis, Ill.							201					201
91	Jacksonville, Fla.							22,768					22,768
92	South Bend, Ind.	7,128		7,128				3,898		3,898			
93	Terre Haute, Ind.	2,873		2,128			745	11,201		11,201			
94	Passaic, N. J.	21,566	21,566					60,171	54,671	5,500			
95	Johnstown, Pa.	2,800			2,800			71,150	71,150				
96	Bayonne, N. J.	106,500	106,500					222,322	218,322	4,000			
97	Brockton, Mass.	68,400	68,400					65,407	64,062			1,345	
98	Portland, Me.	298,734		234,989	63,745			356,215	107,035	197,364	51,216	600	
99	Holyoke, Mass.	144,977	144,977					170,047	170,047				
100	Charleston, S. C.	3,000		3,000				1,478		1,478			
101	Wichita, Kans.												
102	Allentown, Pa.	10,500	10,500										
103	Springfield, Ill.	5,130		300	1,000	3,830		3,200				3,200	
104	Covington, Ky.												
105	Altoona, Pa.	28,000	28,000					116,497	116,497				
106	Pawtucket, R. I.							220,110	211,344		8,766		
107	Canton, Ohio	3,060		3,060				26,997	16,500	10,497			
108	Mobile, Ala.												
109	Sacramento, Cal.												
110	Saginaw, Mich.	25,960	20,800	5,160				72,864	22,998	48,566		1,300	
111	Sioux City, Iowa	1,454			734		720	2,720		2,000			720
112	Binghamton, N. Y.	43,994	10,000	100	33,578		316	34,915	34,579				336
113	Atlantic City, N. J.	338,000	338,000					478,114	468,114	10,000			
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912.													
114	Rockford, Ill.							$2,000		$2,000			
115	Little Rock, Ark.												
116	Augusta, Ga.												
117	Springfield, Ohio	$247,210	$218,973	$28,237				337,165	$309,200	27,965			
118	Lancaster, Pa.												
119	Pueblo, Colo.	3,714			$3,714			21,329	16,084		$5,245		
120	New Britain, Conn.	60,000	60,000					108,380	102,929	1,971	30	$3,450	
121	Chattanooga, Tenn.	904	904					13,850	13,850				
122	York, Pa.	25,050	25,050					44,803	44,790	13			
123	Malden, Mass.	49,596	30,281	16,000	315	$3,000		61,242	37,742	15,500		8,000	
124	Berkeley, Cal.												
125	Bay City, Mich.												
126	Haverhill, Mass.	587,429	582,850	3,579	1,000			391,141	370,386	18,643	2,071	41	
127	Topeka, Kans.	4,738	2,000	2,500	238								
128	Salem, Mass.	35,469			35,469			12,986		6,011	5,675	1,300	

[1] Including receipts from sales of investments not in funds.
[2] Including accounting receipts for supplies used for governmental purposes in excess of the value of those purchased, and receipts from supplies sold to the public.
[3] Including payments for the purchase of investments not in funds.
[4] Payments for supplies purchased for resale, and the excess of payments for supplies over the value of those charged to expense and outlay accounts.

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TABLE 20.—NONREVENUE RECEIPTS FROM THE SALE OF INVESTMENTS AND SUPPLIES AND NONGOVERNMENTAL COST PAYMENTS FOR THEIR PURCHASE: 1912—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 98.]

City number.	CITY.	RECEIPTS.						PAYMENTS.					
		Total.	From sales of investments.				From sales of supplies.[2]	Total.	For purchase of investments.				For purchase of supplies.[4]
			By sinking funds.	By public trust funds for municipal uses.	By investment funds.[1]	By private trust funds and public trust funds for nonmunicipal uses.			By sinking funds.	By public trust funds for municipal uses.	By investment funds.[3]	By private trust funds and public trust funds for nonmunicipal uses.	
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912—Continued.													
129	Lincoln, Nebr.							$32			$32		
130	Davenport, Iowa	$12,195					$12,195	9,471					$9,471
131	El Paso, Tex.							54,000	$54,000				
132	San Diego, Cal.												
133	Tampa, Fla.	41,500	$41,500					41,500	41,500				
134	McKeesport, Pa.	4,000	4,000										
135	Flint, Mich.	1,400				$1,400							
136	Kalamazoo, Mich.	413					413	413					413
137	Racine, Wis.	6,469		$6,469				30,677		$18,082	12,595		
138	Superior, Wis.												
139	Wheeling, W. Va.							1,500		1,500			
140	Macon, Ga.	17,636	17,636					35,131	35,131				
141	Newton, Mass.	545,761	542,261	3,500				446,398	441,881	3,509	1,008		
142	Butte, Mont.	67,195	64,532	2,663				183,043	173,325	9,718			
143	Woonsocket, R. I.	5,000	5,000					218,280	218,280				
144	Montgomery, Ala.												
145	Chester, Pa.	25,100	25,100										
146	Fitchburg, Mass.	468,870	465,870	3,000				479,303	478,600	303		$400	
147	Dubuque, Iowa	2,000			$2,000			5,508		2,500			3,008
148	Galveston, Tex.	6,000			6,000			64,380	64,380				
149	West Hoboken, N. J.												
150	New Castle, Pa.	190					190	2,566					2,566
151	Roanoke, Va.												
152	Elmira, N. Y.	13,856		5,000	7,956	900		13,061		4,875	6,166	2,020	
153	Huntington, W. Va.												
154	East Orange, N. J.	148,101	148,101					305,814	303,014	2,800			
155	Knoxville, Tenn.	1,725	1,725										
156	Hamilton, Ohio	10,754	10,738				16	49,128	46,438	2,674			16
157	Lexington, Ky.												
158	Springfield, Mo.												
159	Quincy, Ill.							16,751			16,751		
160	Charlotte, N. C.												
161	Joliet, Ill.	225		225				2,650		2,650			
162	Pasadena, Cal.							3			3		
163	Auburn, N. Y.	7,450	3,330	4,120				32,773	24,475	8,298			
164	Everett, Mass.	282,000	246,000			16,000		290,000	272,500			17,500	
165	Decatur, Ill.	22,488	19,489	1,300	1,699			29,831	18,417	6,050	5,364		
166	Portsmouth, Va.	14,600	14,600					14,600	14,600				
167	Perth Amboy, N. J.	207,600	207,600					250,600	250,600				
168	Taunton, Mass.	74,500	74,500					180,370	177,708			2,662	
169	Quincy, Mass.	22,382		11,557		10,825		24,352		17,252		7,100	
170	Lansing, Mich.							1,060				1,060	
171	Pittsfield, Mass.												
172	Cedar Rapids, Iowa							2,000		2,000			
173	Oshkosh, Wis.	3,150		3,150									
174	San Jose, Cal.												
175	Amsterdam, N. Y.							8,162	8,162				
176	Jamestown, N. Y.	1,252					1,252	3,450	2,400				1,050
177	Mount Vernon, N. Y.							18,000	18,000				
178	Niagara Falls, N. Y.	5,600		5,600									
179	Jackson, Mich.												
180	Williamsport, Pa.	11,100	11,100										
181	Joplin, Mo.												
182	Lima, Ohio	26,652	24,237				2,415	24,951	20,001				4,950
183	Muskogee, Okla.												
184	Chelsea, Mass.	33,798	18,798	15,000				88,151	72,174	15,292	685		
185	New Rochelle, N. Y.							15,600		15,600			
186	Aurora, Ill.	3,500			3,500			5,600		1,100	4,500		
187	Lorain, Ohio	39,045	35,775				3,270	32,215	28,152				4,063
188	Austin, Tex.							21,761					21,761
189	Newport, Ky.												
190	Orange, N. J.	316,938	316,938					196,500	196,500				
191	La Crosse, Wis.	76,066	76,066					115,003	107,000	6,901	1,102		
192	Lynchburg, Va.	45,530	45,530					98,019	98,019				
193	Shreveport, La.	4,853		4,853				13,125		13,125			
194	Colorado Springs, Colo	377		377				7,408		7,408			
195	Council Bluffs, Iowa	1,576					1,576	6,485					6,485

[1] Including receipts from sales of investments not in funds.
[2] Including accounting receipts for supplies used for governmental purposes in excess of the value of those purchased, and receipts from supplies sold to the public.
[3] Including payments for the purchase of investments not in funds.
[4] Payments for supplies purchased for resale, and the excess of payments for supplies over the value of those charged to expense and outlay accounts.

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TABLE 21.—NONREVENUE RECEIPTS WHICH INCREASED AND NONGOVERNMENTAL

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY.	NONREVENUE RECEIPTS.										
		Classified by character of obligation.									Classified as—	
		Total.	Bonds, notes, warrants, and judgments.	Trust liabilities.				Liabilities as agent for other civil divisions.			Received from public.	Received from funds of city.[1]
				Total.	For purposes of public trusts for nonmunicipal uses.		For purposes of private trusts.		Total.	In account with state.	In account with other civil divisions.		
					To create trusts.	For rent and interest.	To create trusts.	For rent and interest.					
	Grand total	$715,918,239	$637,001,600	$23,593,632	$240,392	$74,692	$23,098,941	$179,607	$55,323,007	$34,598,201	$20,724,806	$612,182,716	$103,735,523
	Group I	458,275,827	420,099,995	13,516,802	22,452	5,261	13,328,164	160,925	24,659,030	20,116,968	4,542,062	374,290,789	83,985,038
	Group II	72,440,374	55,357,042	3,392,434	65,872	.....	3,324,903	1,659	13,690,898	6,288,000	7,402,898	66,555,876	5,884,498
	Group III	93,953,407	81,811,534	4,515,894	71,762	33,709	4,394,786	15,637	7,625,979	4,126,768	3,499,211	86,114,661	7,838,746
	Group IV	52,868,869	45,734,357	1,476,050	44,828	23,643	1,406,983	596	5,658,462	2,470,529	3,187,933	49,217,382	3,651,487
	Group V	38,379,762	33,998,672	692,452	35,478	12,079	644,105	790	3,688,638	1,595,936	2,092,702	36,004,008	2,375,754
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1912.												
1	New York, N. Y	$356,363,759	$339,197,834	$11,474,423	.....	.....	$11,316,876	$157,547	$5,691,502	$5,691,502	.....	$289,044,259	$67,319,500
2	Chicago, Ill	40,460,007	35,030,064	621,935	.....	.....	621,687	248	4,808,008	2,467,770	$2,340,238	31,220,007	9,240,000
3	Philadelphia, Pa	12,276,566	8,511,690	173,243	.....	$58	173,185	.....	3,591,633	3,591,633	.....	11,046,528	1,230,038
4	St. Louis, Mo	4,640,479	2,161,368	675,335	.....	.....	675,079	256	1,803,776	1,803,776	.....	4,640,479	.....
5	Boston, Mass	14,567,180	11,267,408	122,449	$14,077	5,203	103,169	.....	3,177,323	3,177,323	.....	13,895,715	671,465
6	Cleveland, Ohio	12,978,876	9,757,724	220,401	8,375	.....	210,320	1,706	3,000,751	1,088,200	1,912,551	11,699,474	1,279,402
7	Baltimore, Md	6,524,576	6,523,224	1,352	.....	.....	184	1,168	.....	.....	.....	4,824,576	1,700,000
8	Pittsburgh, Pa	7,158,280	6,315,308	.....	.....	.....	.....	.....	842,972	842,972	.....	5,539,485	1,618,795
9	Detroit, Mich	3,306,104	1,335,375	227,664	.....	.....	227,664	.....	1,743,065	1,453,792	289,273	2,380,266	925,838
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1912.												
10	Buffalo, N. Y	$5,888,139	$5,161,303	$176,126	.....	.....	$176,126	.....	$550,710	$342,719	$207,991	$4,646,892	$1,241,247
11	San Francisco, Cal	6,906,949	5,153,150	834,596	.....	.....	834,596	.....	919,203	919,203	.....	6,906,949	.....
12	Milwaukee, Wis	4,907,889	3,340,404	455,355	.....	.....	455,355	.....	1,112,130	1,022,050	90,080	4,882,660	25,229
13	Cincinnati, Ohio	5,598,000	3,441,043	339,334	$65,872	.....	273,462	.....	1,817,623	768,547	1,049,076	4,621,266	976,734
14	Los Angeles, Cal	20,438,835	15,016,235	522,319	.....	.....	522,319	.....	4,900,281	753,995	4,146,286	19,099,575	1,339,260
15	Newark, N. J	21,448,678	18,298,730	133,656	.....	.....	133,656	.....	3,016,292	1,395,068	1,621,224	19,613,371	1,835,307
16	New Orleans, La	1,796,835	1,628,464	168,371	.....	.....	166,712	$1,659	.....	.....	.....	1,789,185	7,650
17	Washington, D. C	1,099,468	282,447	687,610	.....	.....	687,610	.....	129,411	[2]129,411	.....	1,099,468	.....
18	Minneapolis, Minn	4,355,581	3,035,266	75,067	.....	.....	75,067	.....	1,245,248	957,007	288,241	3,896,510	459,071
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1912.												
19	Jersey City, N. J	$4,618,289	$2,673,689	$17,719	.....	.....	$17,719	.....	$1,926,881	$642,968	$1,283,913	$4,211,798	$406,491
20	Seattle, Wash	6,735,802	6,331,762	328,103	.....	.....	328,103	.....	75,937	75,937	.....	6,735,802	.....
21	Kansas City, Mo	2,552,815	1,254,174	1,298,641	.....	.....	1,298,641	.....	.....	.....	.....	2,552,815	.....
22	Indianapolis, Ind	965,105	374,552	590,553	.....	.....	590,553	.....	.....	.....	.....	965,105	.....
23	Providence, R. I	1,359,145	874,217	29,454	$10,402	$10,295	8,757	.....	455,474	455,474	.....	583,145	776,000
24	Portland, Oreg	6,186,269	6,160,962	25,307	.....	.....	25,307	.....	.....	.....	.....	5,840,409	345,860
25	Rochester, N. Y	11,793,369	10,976,544	815,479	10,435	4,124	800,920	.....	1,346	1,346	.....	11,364,064	429,305
26	Denver, Colo	5,199,211	4,277,101	247,964	.....	.....	247,964	.....	674,143	674,143	.....	4,915,211	284,000
27	Louisville, Ky	1,443,318	1,354,439	88,879	.....	.....	88,879	.....	.....	.....	.....	1,443,318	.....
28	St. Paul, Minn	2,369,373	2,323,384	37,749	.....	.....	37,749	.....	8,240	8,240	.....	2,304,873	64,500
29	Columbus, Ohio	3,503,243	3,382,239	121,004	.....	.....	105,509	$15,495	.....	.....	.....	302,243	3,201,000
30	Toledo, Ohio	1,576,309	1,562,879	13,430	.....	290	13,140	.....	.....	.....	.....	1,285,742	290,567
31	Oakland, Cal	2,062,804	1,944,556	116,903	.....	.....	116,903	.....	1,345	1,345	.....	2,062,804	.....
32	Atlanta, Ga	464,658	463,708	950	.....	.....	950	.....	.....	.....	.....	267,658	197,000
33	Worcester, Mass	2,790,620	2,319,270	16,518	6,805	6,189	3,524	.....	454,832	310,662	144,170	2,637,818	152,802
34	Birmingham, Ala	1,004,839	983,965	20,874	.....	.....	20,874	.....	.....	.....	.....	1,004,839	.....
35	Syracuse, N. Y	3,928,580	3,063,352	229,990	.....	.....	229,990	.....	635,238	125,017	510,221	3,906,919	21,661
36	New Haven, Conn	639,035	484,415	115	115	.....	.....	.....	154,505	25,526	128,979	639,035	.....
37	Memphis, Tenn	1,606,581	1,577,931	28,650	.....	.....	28,650	.....	.....	.....	.....	1,606,581	.....
38	Scranton, Pa	538,545	538,545	.....	.....	.....	.....	.....	.....	.....	.....	490,745	57,800
39	Richmond, Va	778,426	769,243	6,192	1,300	156	4,736	.....	2,991	2,991	.....	433,376	345,050
40	Paterson, N. J	2,852,589	2,309,621	7,572	.....	.....	7,540	32	535,396	259,562	275,834	2,692,589	160,000
41	Omaha, Nebr	9,018,578	8,696,735	321,843	.....	.....	321,843	.....	.....	.....	.....	8,820,783	197,795
42	Fall River, Mass	1,399,878	1,029,200	9,697	4,291	5,329	77	.....	360,981	227,615	133,366	1,399,878	.....
43	Spokane, Wash	2,962,134	2,919,833	4,751	.....	.....	4,751	.....	37,550	37,550	.....	2,796,875	165,259
44	Dayton, Ohio	1,664,266	1,643,763	20,503	.....	.....	20,503	.....	.....	.....	.....	1,555,516	108,750
45	Grand Rapids, Mich	1,772,871	1,326,285	6,356	4,767	.....	1,589	.....	440,230	440,230	.....	1,459,871	313,000
46	Nashville, Tenn	32,523	32,523	.....	.....	.....	.....	.....	.....	.....	.....	32,523	.....
47	Bridgeport, Conn	199,968	170,429	.....	.....	.....	.....	.....	29,539	20,256	9,283	148,968	51,000
48	Lowell, Mass	2,025,444	1,748,587	7,462	4,150	3,052	260	.....	269,395	184,768	84,627	1,999,744	25,700
49	Cambridge, Mass	1,089,131	808,633	14,769	7,486	3,822	3,351	110	265,729	161,225	104,504	1,089,131	.....
50	San Antonio, Tex	2,085	1,910	175	.....	.....	175	.....	.....	.....	.....	2,085	.....
51	New Bedford, Mass	3,433,520	3,067,960	37,745	16,971	.....	20,774	.....	327,815	208,068	119,747	3,363,520	70,000
52	Hartford, Conn	760,305	711,398	511	390	121	.....	.....	48,396	22,045	26,351	760,305	.....
53	Dallas, Tex	831,050	829,845	1,205	.....	.....	1,205	.....	.....	.....	.....	826,050	5,000
54	Trenton, N. J	1,664,472	1,170,223	338	.....	.....	338	.....	493,911	184,292	309,619	1,522,933	141,539
55	Albany, N. Y	1,398,290	933,875	36,310	.....	.....	36,310	.....	428,105	57,508	368,597	1,367,623	28,667
56	Salt Lake City, Utah	731,967	719,784	12,183	4,650	331	7,202	.....	.....	.....	.....	731,967	.....

[1] Sinking funds, public trust funds for municipal uses, and investment funds.

[2] Constitutes net receipts from public on account of debt, except where qualified by footnote, in which case the item represents net payments to the public for the reduction of debt.

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COST PAYMENTS WHICH DECREASED MUNICIPAL INDEBTEDNESS: 1912.

assigned to each, see page 20. For a text discussion of this table, see page 99.]

NONGOVERNMENTAL COST PAYMENTS.										EXCESS OF RECEIPTS OVER PAYMENTS.			City number.
Classified by character of obligation.								Classified as—					
Total.	Bonds, notes, warrants, and judgments.	Trust liabilities.			Liabilities as agent for other civil divisions.			Paid to public	Paid to funds of city.[1]	Total.	From public.[2]	From funds of city.[1]	
		Total.	On account of public trusts for nonmunicipal uses.	On account of private trusts.	Total.	In account with state.	In account with other civil divisions.						
$540,362,996	$462,325,017	$22,673,528	$101,657	$22,571,871	$55,364,451	$34,747,250	$20,617,201	$477,158,413	$63,204,583	$175,555,243	$135,023,724	$40,531,519	
363,151,436	325,668,728	12,841,769	12,431	12,829,338	24,640,939	20,098,679	4,542,260	309,430,616	53,720,820	95,124,391	64,860,173	30,264,218	
44,623,496	27,609,783	3,241,147	3,345	3,237,802	13,772,566	6,472,450	7,300,116	42,280,379	2,343,117	27,816,878	24,275,497	3,541,381	
63,458,068	51,319,205	4,529,730	42,317	4,487,413	7,609,133	4,109,922	3,499,211	59,773,189	3,684,879	30,495,339	26,340,722	4,154,617	
42,640,824	35,548,283	1,434,469	27,851	1,406,618	5,658,072	2,470,404	3,187,668	41,089,342	1,551,482	10,228,045	8,128,037	2,100,008	
26,489,172	22,179,018	626,413	15,713	610,700	3,683,741	1,595,795	2,087,946	24,584,887	1,904,285	11,890,590	11,419,295	471,295	
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1912.													
$282,135,590	$265,437,032	$11,007,056	.....	$11,007,056	$5,691,502	$5,691,502	.....	$235,724,605	$46,410,985	$74,228,169	$53,319,654	$20,908,515	1
39,067,314	33,797,385	461,771	.....	461,771	4,808,158	2,467,770	$2,340,388	37,260,114	1,807,200	1,392,693	[2] 6,040,107	7,432,800	2
9,097,855	5,436,351	69,871	$51	69,820	3,591,633	3,591,633	.....	8,750,655	347,200	3,178,711	2,295,873	882,838	3
6,188,182	3,734,706	649,700	.....	649,700	1,803,776	1,803,776	.....	6,066,519	121,663	[2] 1,547,703	[2] 1,426,040	[2] 121,663	4
13,945,401	10,601,977	166,101	5,203	160,898	3,177,323	3,177,323	.....	12,063,401	1,882,000	621,779	1,832,314	[2] 1,210,535	5
5,405,366	2,137,483	285,373	7,177	278,196	2,982,510	1,069,911	1,912,599	5,180,046	225,320	7,573,510	6,519,428	1,054,082	6
132,920	131,500	1,420	.....	1,420	.....	.....	.....	132,920	.....	6,391,656	4,691,656	1,700,000	7
4,379,563	3,536,425	166	.....	166	842,972	842,972	.....	2,136,310	2,243,253	2,778,717	3,403,175	[2] 624,458	8
2,709,245	855,869	200,311	.....	200,311	1,743,065	1,453,792	289,273	2,116,046	683,199	506,859	264,220	242,639	9
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1912.													
$3,721,290	$2,996,378	$177,607	.....	$177,607	$547,305	$339,372	$207,933	$2,903,051	$818,239	$2,166,849	$1,743,841	$423,008	10
3,003,797	1,258,150	820,135	.....	820,135	925,512	925,512	.....	3,003,797	.....	3,903,152	3,903,152	.....	11
4,451,196	2,887,027	452,039	.....	452,039	1,112,130	1,022,050	90,080	4,450,946	250	456,693	431,714	24,979	12
3,824,891	1,600,233	203,149	$3,345	299,804	1,921,509	873,472	1,048,037	3,388,616	436,275	1,773,109	1,232,650	540,459	13
6,400,999	1,090,536	413,401	.....	413,401	4,897,062	832,862	4,064,200	6,389,999	11,000	14,037,836	12,709,576	1,328,260	14
17,164,229	14,026,792	121,145	.....	121,145	3,016,292	1,395,068	1,621,224	16,126,931	1,037,298	4,284,449	3,486,440	798,009	15
1,376,827	1,169,508	207,319	.....	207,319	.....	.....	.....	1,371,314	5,513	420,008	417,871	2,137	16
2,527,246	1,732,495	665,529	.....	665,529	129,222	129,222	.....	2,527,246	.....	[2] 1,427,778	[2] 1,427,778	.....	17
2,153,021	848,664	80,823	.....	80,823	1,223,534	954,892	268,642	2,118,479	34,542	2,202,560	1,778,031	424,529	18
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1912.													
$3,839,509	$1,870,417	$42,211	.....	$42,211	$1,926,881	$642,968	$1,283,913	$3,679,963	$159,546	$778,780	$531,835	$246,945	19
5,783,315	5,430,523	304,251	.....	304,251	48,541	48,541	.....	5,783,315	.....	952,487	952,487	.....	20
1,801,243	466,633	1,334,610	.....	1,334,610	.....	.....	.....	1,801,243	.....	751,572	751,572	.....	21
740,522	217,529	522,993	.....	522,993	.....	.....	.....	740,522	.....	224,583	224,583	.....	22
1,477,858	1,000,384	21,868	$12,000	9,868	455,606	455,606	.....	800,208	677,650	[2] 118,713	[2] 217,063	98,350	23
3,116,265	3,088,985	27,280	.....	27,280	.....	.....	.....	2,965,077	151,188	3,070,004	2,875,332	194,672	24
9,760,313	8,984,295	774,672	4,124	770,548	1,346	1,346	.....	9,597,876	162,437	2,033,056	1,766,188	266,868	25
2,038,938	1,114,229	240,005	.....	240,005	684,704	684,704	.....	1,988,838	50,100	3,160,273	2,926,373	233,900	26
1,152,611	1,069,058	83,553	.....	83,553	.....	.....	.....	1,152,611	.....	290,707	290,707	.....	27
2,443,128	2,395,985	38,903	.....	38,903	8,240	8,240	.....	2,261,128	182,000	[2] 73,755	43,745	[2] 117,500	28
696,829	602,634	94,195	.....	94,195	.....	.....	.....	352,329	344,500	2,806,414	[2] 50,086	2,856,500	29
925,132	912,281	12,851	290	12,561	.....	.....	.....	619,453	305,679	651,177	665,539	[2] 14,362	30
646,358	553,611	91,402	.....	91,402	1,345	1,345	.....	646,358	.....	1,416,446	1,416,446	.....	31
399,258	398,868	390	.....	390	.....	.....	.....	304,258	95,000	65,400	[2] 36,600	102,000	32
2,599,297	2,134,752	9,713	6,189	3,524	454,832	310,662	144,170	2,053,297	546,000	191,323	584,521	[2] 393,198	33
745,961	725,667	20,294	.....	20,294	.....	.....	.....	736,691	9,270	258,878	268,148	[2] 9,270	34
3,605,255	2,756,499	213,518	.....	213,518	635,238	125,017	510,221	3,585,101	20,154	323,325	321,818	1,507	35
576,193	421,652	36	36	.....	154,505	25,526	128,979	574,193	2,000	62,842	64,842	[2] 2,000	36
540,934	526,440	14,494	.....	14,494	.....	.....	.....	540,934	.....	1,065,647	1,065,647	.....	37
371,279	371,279	.....	.....	.....	.....	.....	.....	347,279	24,000	167,266	133,466	33,800	38
276,662	269,800	3,871	156	3,715	2,991	2,991	.....	276,662	.....	501,764	156,714	345,050	39
2,341,656	1,802,409	3,851	.....	3,851	535,396	259,562	275,834	2,341,656	.....	510,933	350,933	160,000	40
2,321,510	1,765,723	555,787	.....	555,787	.....	.....	.....	1,875,571	445,939	6,697,068	6,945,212	[2] 248,144	41
1,266,766	900,456	5,329	5,329	.....	360,981	227,615	133,366	1,266,766	.....	133,112	133,112	.....	42
1,682,581	1,640,209	4,965	.....	4,965	37,407	37,407	.....	1,621,442	61,139	1,279,553	1,175,433	104,120	43
795,264	774,787	20,477	.....	20,477	.....	.....	.....	749,050	46,214	869,002	806,466	62,536	44
1,395,126	953,184	1,712	.....	1,712	440,230	440,230	.....	1,390,126	5,000	377,745	69,745	308,000	45
82,848	82,848	.....	.....	.....	.....	.....	.....	82,848	.....	[2] 50,325	[2] 50,325	.....	46
84,583	55,044	.....	.....	.....	29,539	20,256	9,283	65,683	18,900	115,385	83,285	32,100	47
1,874,346	1,601,899	3,052	3,052	.....	269,395	184,768	84,627	1,863,775	10,571	151,098	135,969	15,129	48
1,023,516	753,912	3,875	3,871	4	265,729	161,225	104,504	953,016	70,500	65,615	136,115	[2] 70,500	49
118,952	118,952	.....	.....	.....	.....	.....	.....	118,952	.....	[2] 116,867	[2] 116,867	.....	50
2,592,391	2,234,101	30,475	7,230	23,245	327,815	208,068	119,747	2,394,391	198,000	841,129	969,129	[2] 128,000	51
514,757	466,321	40	40	.....	48,396	22,045	26,351	514,757	.....	245,548	245,548	.....	52
292,151	292,036	115	.....	115	.....	.....	.....	276,401	15,750	538,899	549,649	[2] 10,750	53
1,277,934	779,068	4,955	.....	4,955	493,911	184,292	309,619	1,250,534	27,400	386,538	272,399	114,139	54
1,260,202	797,535	36,562	.....	36,562	426,105	57,508	368,597	1,204,260	55,942	136,088	163,363	[2] 27,275	55
996,625	989,200	7,425	.....	7,425	.....	.....	.....	996,625	.....	[2] 264,658	[2] 264,658	.....	56

[2] Excess of payments over receipts.

[1] With the United States.

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TABLE 21.—NONREVENUE RECEIPTS WHICH INCREASED AND NONGOVERNMENTAL

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY.	NONREVENUE RECEIPTS.											
		Total.	Classified by character of obligation.									Classified as—	
			Bonds, notes, warrants, and judgments.	Trust liabilities.					Liabilities as agent for other civil divisions.			Received from public.	Received from funds of city.[1]
				Total.	For purposes of public trusts for nonmunicipal uses.		For purposes of private trusts.		Total.	In account with state.	In account with other civil divisions.		
					To create trusts.	For rent and interest.	To create trusts.	For rent and interest.					
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1912.													
57	Reading, Pa.	$74,770	$63,000	$6,770			$6,770					$60,770	$14,000
58	Camden, N. J.	787,255	405,200	3,160			3,160		$378,895	$143,652	$235,243	738,055	49,200
59	Springfield, Mass.	1,648,016	1,287,302	1,010			1,010		359,704	248,382	111,322	1,530,202	117,724
60	Tacoma, Wash.	1,832,159	1,714,367	72,745			72,745		45,047	45,047		1,749,220	82,930
61	Lynn, Mass.	1,816,824	1,555,124	24,151	$13,900	$9,454	797		237,549	130,571	106,978	1,643,291	173,533
62	Des Moines, Iowa.	450,905	447,393	3,512			3,512					450,905	
63	Lawrence, Mass.	2,682,015	2,433,622	12,030	9,515	2,515			236,363	146,200	90,163	2,682,015	
64	Wilmington, Del.	296,169	296,019	150			150					283,154	13,015
65	Kansas City, Kans.	1,056,111	1,023,294	32,817			32,817					929,308	126,803
66	Yonkers, N. Y.	3,496,894	3,155,215						341,679	63,870	277,809	3,496,894	
67	Youngstown, Ohio.	1,363,285	1,363,285									1,271,862	91,423
68	Houston, Tex.	2,923,259	2,915,055	8,204			8,204					2,923,259	
69	Fort Worth, Tex.	259,357	258,677	680			680					194,357	65,000
70	Duluth, Minn.	418,564	413,150	1,714			1,714		3,700	3,700		380,564	38,000
71	Norfolk, Va.	616,064	613,209	2,855			2,855					591,814	24,250
72	Oklahoma City, Okla.	3,053,693	2,518,376	535,317			535,317					3,053,693	
73	Schenectady, N. Y.	899,141	682,218	4,362			4,362		212,561	34,916	177,645	588,260	310,881
74	Somerville, Mass.	1,287,549	1,115,815	1,524			1,524		170,210	107,803	62,407	1,287,549	
75	St. Joseph, Mo.	131,063	26,979	15,309			15,309		88,775		88,775	131,063	
76	Utica, N. Y.	1,439,038	1,097,525	3,581			3,581		337,932	27,485	310,447	1,335,480	103,558
77	Elizabeth, N. J.	792,036	454,998						337,038	152,503	184,535	767,736	24,300
78	Waterbury, Conn.	530,789	437,070						93,719	13,857	79,862	530,789	
79	Troy, N. Y.	1,255,553	1,236,432	18,609			18,013	$596	512	512		1,246,438	9,115
80	Akron, Ohio.	2,913,335	2,908,077	5,258			5,258					1,714,815	1,198,690
81	Manchester, N. H.	784,102	574,918	20,097	11,731	8,366			189,087	120,920	50,167	733,252	50,850
82	Hoboken, N. J.	1,822,443	1,206,393	6,878	840	38	6,000		609,172	181,554	427,618	1,617,075	205,368
83	Wilkes-Barre, Pa.	468,922	443,822	25,100			25,100					453,922	15,000
84	Erie, Pa.	152,541	148,334	4,207			4,207					130,541	22,000
85	Evansville, Ind.	1,956,604	1,798,019	158,555	2,460		156,095					1,052,534	4,070
86	Peoria, Ill.	560,656	560,656									531,956	28,700
87	Fort Wayne, Ind.	458,709	128,178	330,531			330,531					458,709	
88	Harrisburg, Pa.	421,852	421,852									413,917	7,935
89	Savannah, Ga.	348,426	348,426									348,426	
90	East St. Louis, Ill.	665,651	665,611	40			40					665,651	
91	Jacksonville, Fla.	70,523	50,843	19,680			19,680					70,523	
92	South Bend, Ind.	305,761	244,638	61,123			61,123					305,761	
93	Terra Haute, Ind.	41,813	21,801	20,012			20,012					41,813	
94	Passaic, N. J.	880,012	679,384						200,628	97,422	103,206	846,512	33,500
95	Johnstown, Pa.	47,175	47,175									10,175	37,000
96	Bayonne, N. J.	1,642,841	1,257,620	118			118		385,103	128,355	256,748	1,636,841	6,000
97	Brockton, Mass.	1,138,271	992,266	1,610	1,345	234	31		144,395	76,925	67,470	1,099,240	39,031
98	Portland, Me.	1,585,055	1,242,591	7,271	600	198	6,473		335,193	258,052	77,141	1,435,055	150,000
99	Holyoke, Mass.	1,058,476	889,462	39		39			168,975	120,336	48,639	921,429	137,047
100	Charleston, S. C.	5,000		5,000			5,000					5,000	
101	Wichita, Kans.	476,709	476,709									476,709	
102	Allentown, Pa.	6,388	3,500	2,888			2,888					6,388	
103	Springfield, Ill.	577,729	575,810	1,919	300	522	1,097					577,729	
104	Covington, Ky.	586,740	586,740									586,740	
105	Altoona, Pa.	118,475	96,700	21,775			21,775					118,475	
106	Pawtucket, R. I.	1,481,330	1,413,136	5,021	2,884	1,835	302		63,173	63,173		1,481,330	
107	Canton, Ohio.	453,954	453,879	75			75					436,421	17,533
108	Mobile, Ala.	258,602	258,432	170			170					258,602	
109	Sacramento, Cal.	439,019	439,019									439,019	
110	Saginaw, Mich.	425,933	225,839	4,387	1,253	442	2,692		195,707	87,642	108,065	404,067	21,866
111	Sioux City, Iowa.	82,725	82,725									80,725	2,000
112	Binghamton, N. Y.	227,389	76,599	25,796			25,796		124,994	19,111	105,883	192,810	34,579
113	Atlantic City, N. J.	1,295,199	896,848						398,351	189,541	208,810	898,613	396,586
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912.													
114	Rockford, Ill.	$762,957	$762,957									$762,957	
115	Little Rock, Ark.	427,374	427,174	$200			$200					427,374	
116	Augusta, Ga.	888,798	888,798									888,798	
117	Springfield, Ohio.	913,351	913,351									598,643	$314,708
118	Lancaster, Pa.	40,657	40,657									40,657	
119	Pueblo, Colo.	257,714	257,714									252,469	5,245
120	New Britain, Conn.	257,698	236,210	4,340	$3,450	$890			$17,148	$7,904	$9,244	257,698	
121	Chattanooga, Tenn.	691,302	691,210	92			92					691,302	
122	York, Pa.	102,074	102,064						10	10		102,061	13
123	Malden, Mass.	1,021,013	897,408	8,112	4,107	4,005			115,493	73,651	41,842	1,021,013	
124	Berkeley, Cal.	31,866	14,800	17,066			17,066					31,866	
125	Bay City, Mich.	191,097	40,164						150,933	45,511	105,422	191,097	
126	Haverhill, Mass.	799,419	671,725	63		63			127,631	80,963	46,668	793,419	6,000
127	Topeka, Kans.	290,713	283,976	6,737			6,737					290,713	
128	Salem, Mass.	753,384	631,034	9,583	1,300	542	7,741		112,767	61,074	51,693	753,384	

[1] Sinking funds, public trust funds for municipal uses, and investment funds.

[2] Constitutes net receipts from public on account of debt, except where qualified by footnote, in which case the item represents net payments to the public for the reduction of debt.

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COST PAYMENTS WHICH DECREASED MUNICIPAL INDEBTEDNESS: 1912—Continued.

[assigned to each, see page 20. For a text discussion of this table, see page 99.]

NONGOVERNMENTAL COST PAYMENTS.										EXCESS OF RECEIPTS OVER PAYMENTS.			
	Classified by character of obligation.							Classified as—					
		Trust liabilities.			Liabilities as agent for other civil divisions.								
Total.	Bonds, notes, warrants, and judgments.	Total.	On account of public trusts for nonmunicipal uses.	On account of private trusts.	Total.	In account with state.	In account with other civil divisions.	Paid to public.	Paid to funds of city.[1]	Total.	From public.[2]	From funds of city.[1]	City number.
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1912.													
$209,012	$204,087	$4,925	.....	$4,925	.....	.....	.....	$176,012	$33,000	[2]$134,242	[2]$115,242	[2]$19,000	57
949,232	570,185	152	.....	152	$378,895	$143,652	$235,243	932,682	16,550	[2]161,977	[2]194,627	32,650	58
1,299,914	939,200	1,010	.....	1,010	359,704	248,382	111,322	1,283,914	16,000	348,102	246,378	101,724	59
1,356,851	1,240,045	72,054	.....	72,054	44,752	44,752	.....	1,344,488	12,363	475,308	404,740	70,568	60
1,567,775	1,311,741	18,485	$17,383	1,102	237,549	130,571	106,978	1,451,275	116,500	249,049	192,016	57,033	61
324,779	321,267	3,512	.....	3,512	.....	.....	.....	324,779	.....	126,126	126,126	.....	62
2,684,843	2,445,965	2,515	2,515	.....	236,363	146,200	90,163	2,670,843	14,000	[2]2,828	11,172	[2]14,000	63
256,718	256,568	150	.....	150	.....	.....	.....	256,718	.....	39,451	26,436	13,015	64
508,849	479,283	29,566	.....	29,566	.....	.....	.....	501,621	7,228	547,262	427,687	119,575	65
2,694,565	2,352,686	.....	.....	.....	341,679	63,870	277,809	2,683,365	11,200	802,329	813,529	[2]11,200	66
497,949	497,949	.....	.....	.....	.....	.....	.....	442,748	55,201	865,336	829,114	36,222	67
1,719,393	1,711,476	7,917	.....	7,917	.....	.....	.....	1,719,393	.....	1,203,866	1,203,866	.....	68
172,468	172,042	426	.....	426	.....	.....	.....	172,468	.....	86,889	21,889	65,000	69
274,802	269,200	1,902	.....	1,902	3,700	3,700	.....	231,802	43,000	143,762	148,762	[2]5,000	70
595,580	593,788	1,792	.....	1,792	.....	.....	.....	573,080	22,500	20,484	18,734	1,750	71
3,116,308	2,553,198	563,110	.....	563,110	.....	.....	.....	2,945,324	170,984	[2]62,615	108,369	[2]170,984	72
997,248	781,944	2,743	.....	2,743	212,561	34,916	177,645	849,461	147,787	[2]98,107	[2]261,201	163,094	73
1,154,319	982,553	1,556	.....	1,556	170,210	107,803	62,407	1,154,319	.....	133,230	133,230	.....	74
217,338	113,431	15,397	.....	15,397	88,510	.....	88,510	209,338	8,000	[2]86,275	[2]78,275	[2]8,000	75
1,564,883	1,223,001	3,950	.....	3,950	337,932	27,485	310,447	1,551,307	13,576	[2]125,845	[2]215,827	89,982	76
740,148	403,110	.....	.....	.....	337,038	152,503	184,535	734,148	6,000	51,888	33,588	18,300	77
477,648	383,759	.....	.....	.....	93,889	14,027	79,862	472,648	5,000	53,141	58,141	[2]5,000	78
1,650,964	1,629,974	26,478	.....	26,478	512	512	.....	1,629,407	27,557	[2]401,411	[2]382,969	[2]18,442	79
563,229	559,056	4,173	.....	4,173	.....	.....	.....	545,169	18,060	2,350,106	1,169,476	1,180,630	80
680,619	491,196	6,336	6,336	.....	189,087	129,920	59,167	621,926	64,693	97,483	111,326	[2]13,843	81
1,037,363	427,313	878	878	.....	609,172	181,554	427,618	1,034,863	2,500	785,080	582,212	202,868	82
134,508	112,214	22,294	.....	22,294	.....	.....	.....	134,508	.....	334,414	319,414	15,000	83
88,193	87,217	976	.....	976	.....	.....	.....	88,193	.....	64,348	42,348	22,000	84
1,978,419	1,829,649	148,770	.....	148,770	.....	.....	.....	1,975,419	3,000	[2]21,815	[2]22,885	1,070	85
502,355	502,355	.....	.....	.....	.....	.....	.....	487,905	14,450	58,301	44,051	14,250	86
377,276	46,536	330,740	.....	330,740	.....	.....	.....	377,276	.....	81,433	81,433	.....	87
115,508	115,508	.....	.....	.....	.....	.....	.....	99,103	16,400	306,344	314,809	[2]8,465	88
385,459	385,459	.....	.....	.....	.....	.....	.....	385,459	.....	[2]37,033	[2]37,033	.....	89
338,123	338,029	94	.....	94	.....	.....	.....	338,123	.....	327,528	327,528	.....	90
59,474	45,540	13,934	.....	13,934	.....	.....	.....	59,474	.....	11,049	11,049	.....	91
200,307	131,374	68,933	.....	68,933	.....	.....	.....	200,307	.....	105,454	105,454	.....	92
54,688	30,733	23,955	.....	23,955	.....	.....	.....	54,688	.....	[2]12,875	[2]12,875	.....	93
471,510	270,882	.....	.....	.....	200,628	97,422	103,206	449,944	21,566	408,502	396,567	11,935	94
42,813	42,813	.....	.....	.....	.....	.....	.....	42,013	800	4,362	[2]31,838	36,200	95
1,687,441	1,302,220	118	.....	118	385,103	128,355	256,748	1,580,941	106,500	[2]44,600	55,900	[2]100,500	96
1,158,176	1,013,534	247	234	13	144,395	76,925	67,470	1,112,176	46,000	[2]19,905	[2]12,936	[2]6,969	97
1,660,590	1,318,544	6,853	69	6,784	335,193	258,052	77,141	1,434,101	226,489	[2]75,535	954	[2]76,489	98
1,034,114	865,100	39	39	.....	168,975	120,336	48,639	1,034,114	.....	24,362	[2]112,686	137 048	99
300	300	.....	.....	.....	.....	.....	.....	300	.....	4,700	4,700	.....	100
409,806	409,806	.....	.....	.....	.....	.....	.....	409,806	.....	66,903	66,903	.....	101
115,747	113,500	2,247	.....	2,247	.....	.....	.....	105,247	10,500	[2]109,359	[2]98,859	[2]10,500	102
400,329	399,050	1,279	181	1,098	.....	.....	.....	399,029	1,300	177,400	178,700	[2]1,300	103
528,033	528,033	.....	.....	.....	.....	.....	.....	528,033	.....	58,707	58,707	.....	104
170,516	152,800	17,716	.....	17,716	.....	.....	.....	142,516	28,000	[2]52,041	[2]24,041	[2]28,000	105
1,107,420	1,044,190	57	.....	57	63,173	63,173	.....	1,107,420	.....	373,910	373,910	.....	106
173,819	173,819	.....	.....	.....	.....	.....	.....	173,579	240	280,135	262,842	17,293	107
396,112	395,912	200	.....	200	.....	.....	.....	396,112	.....	[2]137,510	[2]137,510	.....	108
48,751	48,751	.....	.....	.....	.....	.....	.....	48,751	.....	390,268	390,268	.....	109
538,985	340,267	3,011	216	2,795	195,707	87,642	108,065	516,025	22,960	[2]113,052	[2]111,958	[2]1,094	110
112,420	112,420	.....	.....	.....	.....	.....	.....	112,420	.....	[2]29,695	[2]31,695	2,000	111
253,525	104,552	23,979	.....	23,979	124,994	19,111	105,883	209,947	43,578	[2]26,136	[2]17,137	[2]8,999	112
771,310	372,959	.....	.....	.....	398,351	189,541	208,810	573,310	198,000	523,889	325,303	198,586	113
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912.													
$596,190	$596,190	.....	.....	.....	.....	.....	.....	$596,190	.....	$166,767	$166,767	.....	114
304,525	304,325	$200	.....	$200	.....	.....	.....	304,525	.....	122,849	122,849	.....	115
348,000	348,000	.....	.....	.....	.....	.....	.....	348,000	.....	540,798	540,798	.....	116
274,432	274,432	.....	.....	.....	.....	.....	.....	271,595	$2,837	638,919	327,048	$311,871	117
46,000	46,000	.....	.....	.....	.....	.....	.....	46,000	.....	[2]5,343	[2]5,343	.....	118
221,648	220,632	1,016	.....	1,016	.....	.....	.....	217,934	3,714	36,066	34,535	1,531	119
126,979	108,941	890	$890	.....	$17,148	$7,904	$9,244	126,979	.....	130,719	130,719	.....	120
231,215	231,048	167	.....	167	.....	.....	.....	231,215	.....	460,087	460,087	.....	121
108,738	108,728	.....	.....	.....	10	10	.....	83,688	25,050	[2]6,664	18,373	[2]25,037	122
993,876	873,959	4,424	4,424	.....	115,493	73,651	41,842	990,276	3,600	27,137	30,737	[2]3,600	123
122,038	107,551	15,387	.....	15,387	.....	.....	.....	122,938	.....	[2]91,072	[2]91,072	.....	124
296,003	145,070	.....	.....	.....	150,933	45,511	105,422	296,003	.....	[2]104,906	[2]104,906	.....	125
1,015,033	887,380	22	22	.....	127,631	80,963	46,668	934,553	80,480	[2]215,614	[2]141,134	[2]74,480	126
269,828	265,831	3,997	.....	3,997	.....	.....	.....	265,328	4,500	20,855	25,385	[2]4,500	127
672,941	543,350	16,824	1,192	15,632	112,767	61,074	51,693	672,941	.....	80,443	80,443	.....	128

[2] Excess of payments over receipts.

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TABLE 21.—NONREVENUE RECEIPTS WHICH INCREASED AND NONGOVERNMENTAL

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY.	NONREVENUE RECEIPTS.											
			Classified by character of obligation.									Classified as—	
				Trust liabilities.					Liabilities as agent for other civil divisions.				
		Total.	Bonds, notes, warrants, and judgments.	Total.	For purposes of public trusts for nonmunicipal uses.		For purposes of private trusts.		Total.	In account with state.	In account with other civil divisions.	Received from public.	Received from funds of city.[1]
					To create trusts.	For rent and interest.	To create trusts.	For rent and interest.					
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912—Continued.												
129	Lincoln, Nebr.	$296,636	$296,322	$314			$314					$296,636	
130	Davenport, Iowa	422,830	224,604	198,226			198,226					422,830	
131	El Paso, Tex.	564,366	564,366									510,366	$54,000
132	San Diego, Cal.	1,135,576	1,127,258	8,311			8,301	$10	$7	$7		1,135,576	
133	Tampa, Fla.	155,824	143,528	12,296			12,296					114,324	41,500
134	McKeesport, Pa.	90,111	90,061	50			50					90,111	
135	Flint, Mich.	375,023	226,646	288	$200	$88			148,089	72,802	$75,287	375,023	
136	Kalamazoo, Mich.	614,661	609,923	4,738	684	75	3,979					614,661	
137	Racine, Wis.	287,421	131,565	1,389		49	1,340		154,467	62,304	92,163	256,744	30,677
138	Superior, Wis.	291,198	121,409						169,789	53,241	116,548	291,198	
139	Wheeling, W. Va.	27,818	27,210	608			608					27,818	
140	Macon, Ga.	201,025	201,025									201,025	
141	Newton, Mass.	1,273,938	1,080,382	677			677		192,879	122,131	70,748	1,273,938	
142	Butte, Mont.	478,552	478,552									478,552	
143	Woonsocket, R. I.	644,981	604,857	3,300			3,300		36,824	36,824		644,981	
144	Montgomery, Ala.	378,754	377,399	1,355			1,355					378,754	
145	Chester, Pa.	428,061	428,061									428,061	
146	Fitchburg, Mass.	1,475,243	1,365,885	7,215	5,568	1,633	14		102,143	69,380	32,763	1,005,243	470,000
147	Dubuque, Iowa	231,109	230,836	273			273					228,609	2,500
148	Galveston, Tex.	124,364	124,364									124,364	
149	West Hoboken, N. J.	571,911	383,438						188,473	62,985	125,488	571,911	
150	New Castle, Pa.	158,312	158,312									158,312	
151	Roanoke, Va.	44,930	44,930									44,930	
152	Elmira, N. Y.	245,394	164,588	5,659	2,023	816	2,690	130	75,147	16,292	58,855	245,394	
153	Huntington, W. Va.	39,934	19,397	20,537			20,537					39,934	
154	East Orange, N. J.	1,735,138	1,401,108	1,460			1,460		332,570	128,687	203,883	1,432,124	303,014
155	Knoxville, Tenn.	418,464	418,464									418,464	
156	Hamilton, Ohio	113,256	113,256									64,144	49,112
157	Lexington, Ky.	311,721	311,721									311,721	
158	Springfield, Mo.	144,309	144,309									144,309	
159	Quincy, Ill.	103,877	103,877									103,877	
160	Charlotte, Ill.	524,157	513,748	2,280			2,280		8,129		8,129	524,157	
161	Joliet, Ill.	395,541	395,541									395,541	
162	Pasadena, Cal.	779,762	773,971	5,791			5,791					779,762	
163	Auburn, N. Y.	457,419	338,422	2,617		153	2,358	106	116,380	14,828	101,552	432,944	24,475
164	Everett, Mass.	550,521	477,740	1,808	1,062	746			70,973	44,418	26,555	278,021	272,500
165	Decatur, Ill.	113,649	113,549	100			100					113,649	
166	Portsmouth, Va.	409,600	409,600									395,000	14,600
167	Perth Amboy, N. J.	550,907	399,390	1,220			1,220		150,297	48,042	102,255	300,307	250,600
168	Taunton, Mass.	583,433	478,362	4,000	3,795		205		101,071	64,326	36,745	525,351	58,082
169	Quincy, Mass.	1,058,584	972,559	8,409	4,289		4,120		77,616	52,895	24,721	1,054,384	4,200
170	Lansing, Mich.	147,279	42,624	1,136	1,060	76			103,519	67,194	36,325	147,279	
171	Pittsfield, Mass.	772,983	664,090						108,893	61,328	47,565	772,983	
172	Cedar Rapids, Iowa	132,457	132,403	54			54					130,457	2,000
173	Oshkosh, Wis.	254,449	114,220	29,880			29,880		110,349	48,717	61,632	254,449	
174	San Jose, Cal.	385,766	383,076	2,690		1,090	1,600					385,766	
175	Amsterdam, N. Y.	217,587	159,555	2,403			2,403		55,629	18,693	36,936	217,587	
176	Jamestown, N. Y.	463,341	409,259						54,082	11,203	42,879	463,341	
177	Mount Vernon, N. Y.	917,677	721,728	109,018			108,996	22	86,931	5,938	80,993	899,677	18,000
178	Niagara Falls, N. Y.	500,508	325,302	61,517			61,304	213	113,689	21,553	92,136	500,508	
179	Jackson, Mich.	324,183	216,282	1,091	1,049	42			106,810	69,867	36,943	324,183	
180	Williamsport, Pa.	3,400	3,400									3,400	
181	Joplin, Mo.	40,126	14,806	10,017			10,017		15,303		15,303	40,126	
182	Lima, Ohio	114,091	114,087	4				4				94,090	20,001
183	Muskogee, Okla.	1,186,943	1,186,443	500			500					1,186,943	
184	Chelsea, Mass.	794,525	671,579	70,512			70,512		52,434	52,434		707,351	87,174
185	New Rochelle, N. Y.	860,086	714,347	765			765		144,974	27,112	117,862	844,486	15,600
186	Aurora, Ill.	356,338	356,338									355,238	1,100
187	Lorain, Ohio	358,036	357,983						53		53	329,884	28,152
188	Austin, Tex.	797,206	797,206									797,206	
189	Newport, Ky.	99,382	99,382									99,382	
190	Orange, N. J.	950,289	807,862						142,427	54,998	87,429	822,789	127,500
191	La Crosse, Wis.	550,447	402,443	3,295			3,295		144,709	38,624	106,085	436,546	113,901
192	Lynchburg, Va.	680,207	680,207									619,107	61,100
193	Shreveport, La.	279,558	279,558									279,558	
194	Colorado Springs, Colo.	269,664	254,092	15,572	6,891	1,811	6,565	305				269,664	
195	Council Bluffs, Iowa	685,507	640,623	44,884			44,884					685,507	

[1] Sinking funds, public trust funds for municipal uses, and investment funds.
[2] Constitutes net receipts from public on account of debt, except where qualified by footnote, in which case the item represents net payments to the public for the reduction of debt.

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COST PAYMENTS WHICH DECREASED MUNICIPAL INDEBTEDNESS: 1912—Continued.

assigned to each, see page 20. . For a text discussion of this table, see page 99.]

NONGOVERNMENTAL COST PAYMENTS.										EXCESS OF RECEIPTS OVER PAYMENTS.			
	Classified by character of obligation.							Classified as—					
		Trust liabilities.			Liabilities as agent for other civil divisions.								
Total.	Bonds, notes, warrants, and judgments.	Total.	On account of public trusts for nonmunicipal uses.	On account of private trusts.	Total.	In account with state.	In account with other civil divisions.	Paid to public.	Paid to funds of city.[1]	Total.	From public.[2]	From funds of city.[1]	City number.
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912—Continued.													
$219,404	$219,191	$213	.....	$213	.....	.....	.....	$219,404	.....	$77,232	$77,232	.....	129
228,820	29,944	198,876	.....	198,876	.....	.....	.....	228,820	.....	194,010	194,010	.....	130
315,640	315,640	.....	.....	.....	.....	.....	.....	315,640	.....	248,726	194,726	$54,000	131
163,181	154,635	8,539	.....	8,539	$7	$7	.....	163,181	.....	972,395	972,395	.....	132
147,461	132,396	15,065	.....	15,065	.....	.....	.....	105,961	$41,500	8,363	8,363	.....	133
112,050	112,000	50	.....	50	.....	.....	.....	108,050	4,000	[3] 21,939	[3] 17,939	[3] 4,000	134
228,778	80,471	218	$218	.....	148,089	72,802	$75,287	228,778	.....	146,245	146,245	.....	135
394,070	393,124	946	72	874	.....	.....	.....	394,070	.....	220,591	220,591	.....	136
339,436	183,699	1,270	5	1,265	154,467	62,304	92,163	332,967	6,469	[3] 52,015	[3] 76,223	24,208	137
219,939	50,150	.....	.....	.....	169,789	53,241	116,548	219,939	.....	71,259	71,259	.....	138
48,989	48,045	944	.....	944	.....	.....	.....	48,989	.....	[3] 21,171	[3] 21,171	.....	139
34,092	33,992	100	.....	100	.....	.....	.....	34,092	.....	166,933	166,933	.....	140
1,584,428	1,390,872	677	.....	677	192,879	122,131	70,748	1,412,928	171,500	[3] 310,490	[3] 138,990	[3] 171,500	141
399,652	399,652	.....	.....	.....	.....	.....	.....	332,457	67,195	78,900	146,095	[3] 67,195	142
525,550	487,726	1,000	.....	1,000	36,824	36,824	.....	525,550	.....	119,431	119,431	.....	143
379,000	375,054	3,946	.....	3,946	.....	.....	.....	379,000	.....	[3] 246	[3] 246	.....	144
89,600	89,600	.....	.....	.....	.....	.....	.....	66,500	23,100	338,461	361,561	[3] 23,100	145
1,177,012	1,072,939	1,930	1,633	297	102,143	69,380	32,763	719,742	457,270	298,231	285,501	12,730	146
206,348	205,968	380	.....	380	.....	.....	.....	206,348	.....	24,761	22,261	2,500	147
39,655	39,655	.....	.....	.....	.....	.....	.....	39,655	.....	84,709	84,709	.....	148
432,166	243,643	50	.....	50	188,473	62,985	125,488	432,166	.....	139,745	139,745	.....	149
117,183	117,183	.....	.....	.....	.....	.....	.....	117,183	.....	41,129	41,129	.....	150
137,973	137,973	.....	.....	.....	.....	.....	.....	137,973	.....	[3] 93,043	[3] 93,043	.....	151
168,747	90,939	2,961	796	2,165	75,147	16,292	58,855	168,747	.....	76,647	76,647	.....	152
127,805	112,272	15,533	.....	15,533	.....	.....	.....	127,805	.....	[3] 87,871	[3] 87,871	.....	153
1,480,212	1,146,717	925	.....	925	332,570	128,687	203,883	1,332,111	148,101	254,926	100,013	154,913	154
387,999	387,999	.....	.....	.....	.....	.....	.....	386,274	1,725	30,465	32,190	[3] 1,725	155
115,615	115,615	.....	.....	.....	.....	.....	.....	104,877	10,738	[3] 2,359	[3] 40,559	38,200	156
223,596	223,596	.....	.....	.....	.....	.....	.....	223,596	.....	88,125	88,125	.....	157
60,326	60,326	.....	.....	.....	.....	.....	.....	60,326	.....	83,983	83,983	.....	158
206,544	206,544	.....	.....	.....	.....	.....	.....	206,544	.....	[3] 102,667	[3] 102,667	.....	159
35,015	25,900	1,554	.....	1,554	7,561	.....	7,561	35,015	.....	489,142	489,142	.....	160
329,374	329,374	.....	.....	.....	.....	.....	.....	329,374	.....	66,167	66,167	.....	161
100,167	98,269	1,898	.....	1,898	.....	.....	.....	100,167	.....	679,595	679,595	.....	162
305,244	183,219	5,645	127	5,518	116,380	14,828	101,552	301,914	3,330	152,175	131,030	21,145	163
542,289	470,550	766	766	.....	70,973	44,418	26,555	296,289	246,000	8,232	[3] 18,268	26,500	164
107,267	107,167	100	.....	100	.....	.....	.....	95,239	12,028	6,382	18,410	[3] 12,028	165
110,310	110,310	.....	.....	.....	.....	.....	.....	95,710	14,600	299,290	299,290	.....	166
408,825	257,600	928	.....	928	150,297	48,042	102,255	201,225	207,600	142,082	99,082	43,000	167
490,297	387,887	1,339	1,134	205	101,071	64,326	36,745	477,297	13,000	93,136	48,054	45,082	168
895,693	812,853	5,224	1,264	3,960	77,616	52,895	24,721	892,693	3,000	162,891	161,691	1,200	169
239,667	136,072	76	76	.....	103,519	67,194	36,325	239,667	.....	[3] 92,388	[3] 92,388	.....	170
485,282	376,702	.....	.....	.....	108,580	61,328	47,252	485,282	.....	287,701	287,701	.....	171
101,465	101,411	54	.....	54	.....	.....	.....	101,465	.....	30,992	28,992	2,000	172
285,847	145,614	29,884	.....	29,884	110,349	48,717	61,632	285,847	.....	[3] 31,398	[3] 31,398	.....	173
37,493	34,803	2,690	1,090	1,600	.....	.....	.....	37,493	.....	348,273	348,273	.....	174
219,563	162,140	1,794	.....	1,794	55,629	18,693	36,936	219,563	.....	[3] 1,976	[3] 1,976	.....	175
321,507	267,425	.....	.....	.....	54,082	11,203	42,879	321,507	.....	141,834	141,834	.....	176
394,316	200,794	110,594	.....	110,594	82,928	5,938	76,990	394,316	.....	523,361	505,361	18,000	177
358,890	217,700	27,501	.....	27,501	113,689	21,553	92,136	358,890	.....	141,618	141,618	.....	178
238,186	131,334	42	42	.....	106,810	69,867	36,943	238,186	.....	85,997	85,997	.....	179
59,565	59,565	.....	.....	.....	.....	.....	.....	48,465	11,100	[3] 56,165	[3] 45,065	[3] 11,100	180
69,790	42,994	11,493	.....	11,493	15,303	.....	15,303	69,790	.....	[3] 29,664	[3] 29,664	.....	181
111,214	111,214	.....	.....	.....	.....	.....	.....	86,977	24,237	2,877	7,113	[3] 4,236	182
270,205	270,205	.....	.....	.....	.....	.....	.....	270,205	.....	916,738	916,738	.....	183
664,780	541,800	70,546	.....	70,546	52,434	52,434	.....	630,982	33,798	129,745	76,369	53,376	184
933,848	788,207	667	.....	667	144,974	26,971	118,003	933,848	.....	[3] 73,762	[3] 89,362	15,600	185
98,517	98,517	.....	.....	.....	.....	.....	.....	98,517	.....	257,821	256,721	1,100	186
262,341	260,819	1,482	.....	1,482	40	.....	40	244,066	18,275	95,695	85,818	9,877	187
61,411	61,411	.....	.....	.....	.....	.....	.....	61,411	.....	735,795	735,795	.....	188
55,250	55,250	.....	.....	.....	.....	.....	.....	55,250	.....	44,132	44,132	.....	189
1,300,208	1,157,781	.....	.....	.....	142,427	54,998	87,429	1,052,270	247,938	[3] 349,919	[3] 229,481	[3] 120,438	190
198,650	50,614	3,327	.....	3,327	144,709	38,624	106,085	189,650	9,000	351,797	246,896	104,901	191
165,000	165,000	.....	.....	.....	.....	.....	.....	156,400	8,600	515,207	462,707	52,500	192
9,724	9,724	.....	.....	.....	.....	.....	.....	9,724	.....	269,834	269,834	.....	193
178,020	169,869	8,151	1,962	6,189	.....	.....	.....	178,020	.....	91,644	91,644	.....	194
104,335	60,227	44,108	.....	44,108	.....	.....	.....	104,335	.....	581,172	581,172	.....	195

[3] Excess of payments over receipts.

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TABLE 22.—MISCELLANEOUS NONREVENUE RECEIPTS AND NONGOVERNMENTAL COST PAYMENTS: 1912.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 100.]

City number.	CITY.	NONREVENUE RECEIPTS.								NONGOVERNMENTAL COST PAYMENTS.		
		Receipts included in revenue and governmental cost accounts.										
		Total.	Total.	Receipts on outlay account.		Receipts on accrued interest account.	Receipts in error.	Receipts for correction of erroneous payments.	General transfer receipts.	Total.	Payments included in revenue and governmental cost accounts.[2]	General transfer payments.
				From sales.	From fire insurance adjustment.[1]	From charges.						
	Grand total	$210,896,051	$9,017,165	$1,956,084	$226,665	$616,179	$2,336,815	$2,567,943	$1,313,479	$201,878,886	$211,359,619	$9,017,165	$202,342,454
	Group I	104,694,606	3,439,578	354,955	25,977	109,782	228,759	1,838,581	881,524	101,255,028	104,831,688	3,439,578	101,392,110
	Group II	55,839,259	2,217,305	361,012	54,453	103,786	1,448,120	177,590	72,344	53,621,954	55,881,490	2,217,305	53,667,185
	Group III	25,788,662	1,907,125	800,547	45,566	176,166	407,722	273,845	203,279	23,881,537	25,895,917	1,907,125	23,988,792
	Group IV	14,958,060	777,598	211,839	92,514	104,706	126,012	143,361	99,166	14,180,462	14,918,373	777,598	14,170,775
	Group V	9,615,464	675,559	227,731	8,155	121,739	126,202	134,566	57,166	8,939,905	9,799,151	675,559	9,123,592
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1912.												
1	New York, N. Y.	$16,343,445	$1,989,957	.....	.....	.....	$3,450	$1,256,306	$730,201	$14,353,488	$16,343,445	$1,989,957	$14,353,488
2	Chicago, Ill.	48,969,143	548,047	$72,118	$23,789	.....	6,367	354,412	91,361	48,421,096	49,098,535	548,047	48,550,488
3	Philadelphia, Pa.	9,973,566	76,812	30,019	.....	.....	20,880	925	24,988	9,896,754	9,973,566	76,812	9,896,754
4	St. Louis, Mo.	2,424,071	88,472	71,398	.....	.....	2,117	8,091	6,866	2,335,599	2,458,055	88,472	2,369,583
5	Boston, Mass.	6,750,788	116,989	61,132	2,188	.....	13,350	39,419	900	6,633,799	6,750,788	116,989	6,633,799
6	Cleveland, Ohio.	13,764,474	304,206	80,349	.....	$6,514	73,594	132,580	11,169	13,460,268	13,764,474	304,206	13,460,268
7	Baltimore, Md.	1,458,844	64,357	15,000	.....	85	36,983	8,999	3,290	1,391,487	1,458,844	64,357	1,394,487
8	Pittsburgh, Pa.	3,031,200	95,267	2,312	.....	.....	71,391	18,828	2,706	2,935,933	3,031,200	95,267	2,935,933
9	Detroit, Mich.	1,979,075	155,471	22,597	.....	103,183	627	19,021	10,043	1,823,604	1,952,781	155,471	1,797,310
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1912.												
10	Buffalo, N. Y.	$12,992,205	$99,708	$8,845	$51,333	.....	$5,158	$31,082	$3,290	$12,892,497	$13,036,078	$99,708	$12,936,370
11	San Francisco, Cal.	183,339	58,393	2,702	.....	$5,408	42,503	2,749	5,031	124,946	183,339	58,393	124,946
12	Milwaukee, Wis.	1,854,298	14,482	.....	.....	.....	5,435	7,452	1,595	1,839,816	2,013,617	14,482	1,999,135
13	Cincinnati, Ohio.	11,735,727	53,263	4,036	.....	.....	30,843	2,121	16,263	11,682,464	11,586,975	53,263	11,533,712
14	Los Angeles, Cal.	6,846,492	1,568,459	171,314	3,120	3,245	1,335,872	38,353	16,555	5,278,033	6,846,492	1,568,459	5,278,033
15	Newark, N. J.	6,793,424	219,053	66,748	.....	78,428	8,813	48,040	17,024	6,574,371	6,833,422	219,053	6,614,369
16	New Orleans, La.	6,780,369	97,674	76,472	.....	16,705	718	50	3,729	6,682,695	6,731,162	97,074	6,633,488
17	Washington, D. C.	1,632,126	36,290	3,267	.....	.....	.....	33,016	7	1,595,836	1,632,126	36,290	1,595,836
18	Minneapolis, Minn.	7,021,279	69,983	27,628	.....	.....	18,778	14,727	8,850	6,951,296	7,021,279	69,983	6,951,296
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1912.												
19	Jersey City, N. J.	$686,763	$94,334	$1,549	.....	$2,000	$3,246	$15,474	$72,065	$592,429	$684,803	$94,334	$590,469
20	Seattle, Wash.	283,664	225,340	59,481	$13,826	107,626	23,536	11,195	9,676	58,324	283,664	225,340	58,324
21	Kansas City, Mo.	406,681	248,564	227,923	.....	.....	13,697	3,055	3,889	158,117	411,556	248,564	162,992
22	Indianapolis, Ind.	453,070	108,370	94,888	.....	.....	250	12,741	491	344,700	451,703	108,370	343,333
23	Providence, R. I.	1,710,013	26,178	6,720	.....	1,885	9,059	6,150	2,364	1,683,835	1,709,791	26,178	1,683,613
24	Portland, Oreg.	374,044	54,289	11,183	.....	660	22,509	6,905	13,032	319,755	369,864	54,289	315,575
25	Rochester, N. Y.	126,016	36,755	19,616	.....	.....	7,438	6,669	3,032	89,261	126,016	36,755	89,261
26	Denver, Colo.	1,952,667	43,837	.....	6,244	.....	26,398	7,131	4,064	1,908,830	1,970,266	43,837	1,926,429
27	Louisville, Ky.	2,760,185	53,807	13,037	13,457	754	2,093	19,927	4,539	2,706,378	2,779,483	53,807	2,725,676
28	St. Paul, Minn.	527,114	109,547	75,550	.....	.....	3,627	27,345	3,025	417,567	529,654	109,547	420,107
29	Columbus, Ohio.	3,450,252	67,634	2,083	.....	5,085	55,017	4,617	832	3,382,618	3,450,252	67,634	3,382,618
30	Toledo, Ohio.	1,374,682	55,897	42,871	1,946	.....	9,705	255	1,120	1,318,785	1,374,782	55,897	1,318,885
31	Oakland, Cal.	129,519	91,277	8,041	.....	26,635	33,982	19,922	2,697	38,242	129,519	91,277	38,242
32	Atlanta, Ga.	248,142	4,504	.....	.....	.....	.....	2,349	2,155	243,638	248,142	4,504	243,638
33	Worcester, Mass.	1,053,864	35,960	7,351	611	851	11,267	5,322	10,558	1,017,904	1,053,864	35,960	1,017,904
34	Birmingham, Ala.	469,957	31,603	4,104	.....	.....	720	11,894	14,885	438,354	470,077	31,603	438,474
35	Syracuse, N. Y.	405,064	59,082	942	1,377	.....	2,346	53,313	1,104	345,982	405,064	59,082	345,982
36	New Haven, Conn.	1,186,289	12,242	5,387	.....	43	1,096	5,471	245	1,174,047	1,185,956	12,242	1,173,714
37	Memphis, Tenn.	854,481	19,895	2,183	6,659	.....	6,020	4,480	553	834,586	859,105	19,895	839,210
38	Scranton, Pa.	27,037	4,809	1,945	1,446	.....	832	586	.....	22,228	27,037	4,809	22,228
39	Richmond, Va.	1,135,602	9,876	3,990	.....	.....	1,893	2,236	1,757	1,125,726	1,216,128	9,876	1,206,252
40	Paterson, N. J.	371,038	35,027	31,887	.....	.....	1,294	513	1,333	336,011	370,930	35,027	335,903
41	Omaha, Nebr.	407,565	132,508	7,456	.....	7,698	112,322	3,597	1,435	275,057	407,565	132,508	275,057
42	Fall River, Mass.	494,313	12,893	499	.....	.....	5,079	6,933	382	481,420	494,313	12,893	481,420
43	Spokane, Wash.	177,535	165,977	112,708	.....	8,829	4,792	12,874	26,774	11,558	177,535	165,977	11,558
44	Dayton, Ohio.	224,870	14,918	4,677	.....	.....	9,093	915	233	209,952	223,449	14,918	208,531
45	Grand Rapids, Mich.	1,164,484	33,895	19,043	.....	388	5,987	5,173	3,304	1,130,589	1,088,420	33,895	1,054,525
46	Nashville, Tenn.	24,068	6,883	6,018	.....	.....	.....	767	98	17,185	24,068	6,883	17,185
47	Bridgeport, Conn.	40,883	864	.....	.....	.....	401	420	43	40,019	40,883	864	40,019
48	Lowell, Mass.	52,496	3,496	616	.....	.....	557	1,955	368	49,000	52,496	3,496	49,000
49	Cambridge, Mass.	677,752	25,762	1,590	.....	13,667	6,254	3,177	1,074	651,990	677,752	25,762	651,990
50	San Antonio, Tex.	22,187	372	.....	.....	.....	.....	183	189	21,815	22,187	372	21,815
51	New Bedford, Mass.	436,203	20,908	4,741	.....	.....	9,548	4,591	2,028	415,295	436,203	20,908	415,295
52	Hartford, Conn.	652,497	7,243	1,941	.....	.....	5,233	.....	69	645,254	648,632	7,243	641,389
53	Dallas, Tex.	43,834	32,792	13,755	.....	.....	4,759	1,843	12,435	11,042	43,834	32,792	11,042
54	Trenton, N. J.	706,103	4,288	.....	.....	.....	3,483	654	151	701,815	773,196	4,288	768,908
55	Albany, N. Y.	666,937	12,185	6,057	.....	.....	4,150	1,806	172	654,752	666,937	12,185	654,752
56	Salt Lake City, Utah.	10,791	3,314	715	.....	45	39	1,407	1,108	7,477	10,791	3,314	7,477

[1] Includes all receipts as reimbursements for material damage to city property.
[2] The nongovernmental cost payments included in this column are the converse of the nonrevenue receipts given in detail in the preceding columns.

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TABLE 22.—MISCELLANEOUS NONREVENUE RECEIPTS AND NONGOVERNMENTAL COST PAYMENTS: 1912—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 100.]

City number.	CITY.	NONREVENUE RECEIPTS.									NONGOVERNMENTAL COST PAYMENTS.		
		Total.	Receipts included in revenue and governmental cost accounts.								Total.	Payments included in revenue and governmental cost accounts.[2]	General transfer payments.
			Total.	Receipts on outlay account.		Receipts on accrued interest account.	Receipts in error.	Receipts for correction of erroneous payments.	General transfer receipts.				
				From sales.	From fire insurance adjustment.[1]	From charges.							
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1912.												
57	Reading, Pa.	$114,547	$2,129	$401	.....	.....	$542	$1,109	$77	$112,418	$114,547	$2,129	$112,418
58	Camden, N. J.	478,189	232	.....	.....	.....	.....	161	71	477,957	477,389	232	477,157
59	Springfield, Mass.	113,792	32,839	18,884	.....	$10,000	3,260	506	189	80,953	113,792	32,839	80,953
60	Tacoma, Wash.	1,103,372	36,036	3,350	$1,062	5,957	19,444	5,495	728	1,067,336	1,103,372	36,036	1,067,336
61	Lynn, Mass.	349,227	5,203	458	.....	.....	4,222	212	311	344,024	349,227	5,203	344,024
62	Des Moines, Iowa	9,692	9,667	4,140	631	.....	1,279	3,287	330	25	9,692	9,667	25
63	Lawrence, Mass.	34,166	13,017	.....	.....	.....	5,000	3,355	4,662	21,149	34,166	13,017	21,149
64	Wilmington, Del.	959,000	5,527	1,149	274	709	755	642	1,998	953,473	962,000	5,527	956,473
65	Kansas City, Kans.	175,314	10,584	990	.....	.....	6,477	1,101	2,016	164,730	175,314	10,584	164,730
66	Yonkers, N. Y.	129,673	12,444	2,447	.....	.....	6,442	82	3,473	117,229	129,673	12,444	117,229
67	Youngstown, Ohio	339,515	13,552	2,280	.....	.....	998	9,707	567	325,963	339,515	13,552	325,963
68	Houston, Tex.	459,076	62,044	32,000	.....	.....	17,562	11,993	489	397,032	460,415	62,044	398,371
69	Fort Worth, Tex.	328,395	21,894	4,975	.....	5,214	33	8,052	3,620	306,501	333,412	21,894	311,518
70	Duluth, Minn.	14,459	12,847	1,230	.....	2,800	514	7,644	659	1,612	14,459	12,847	1,612
71	Norfolk, Va.	335,978	2,932	327	.....	.....	.....	2,404	201	333,046	335,978	2,932	333,046
72	Oklahoma City, Okla.	97,923	73,439	2,680	.....	51,475	4,937	7,798	6,549	24,484	97,923	73,439	24,484
73	Schenectady, N. Y.	128,957	5,475	2,359	.....	.....	1,073	1,825	218	123,482	128,957	5,475	123,482
74	Somerville, Mass.	10,704	4,674	75	.....	1,452	1,752	369	1,026	6,030	10,704	4,674	6,030
75	St. Joseph, Mo.	259,940	1,564	.....	.....	.....	320	898	346	258,376	259,742	1,564	258,178
76	Utica, N. Y.	329,652	9,738	7,350	.....	.....	2,054	184	150	319,914	329,652	9,738	319,914
77	Elizabeth, N. J.	241,007	4,058	.....	.....	.....	507	3,191	360	236,949	236,482	4,058	232,424
78	Waterbury, Conn.	146,336	64,067	.....	62,477	.....	.....	1,590	.....	82,269	135,049	64,067	70,982
79	Troy, N. Y.	130,335	6,110	565	.....	.....	1,401	2,976	1,168	124,225	130,335	6,110	124,225
80	Akron, Ohio	940,097	36,778	3,217	.....	.....	5,423	4,606	23,532	903,319	940,097	36,778	903,319
81	Manchester, N. H.	150,323	2,760	1,427	.....	.....	991	170	172	147,563	150,323	2,760	147,563
82	Hoboken, N. J.	1,111,531	13,946	11,205	.....	.....	2,079	606	56	1,097,585	1,106,500	13,946	1,092,554
83	Wilkes-Barre, Pa.	3,201	1,477	.....	.....	.....	503	225	749	1,724	3,201	1,477	1,724
84	Erie, Pa.	71,761	5,315	3,100	.....	.....	1,440	668	107	66,446	71,761	5,315	66,446
85	Evansville, Ind.	141,179	2,289	1,385	.....	.....	.....	899	5	138,890	141,179	2,289	138,890
86	Peoria, Ill.	98,501	33,913	2,200	26,000	.....	2,976	2,395	342	64,588	97,638	33,913	63,725
87	Fort Wayne, Ind.	76,120	10,667	7,856	.....	674	97	1,885	155	65,453	76,120	10,667	65,453
88	Harrisburg, Pa.	159,127	3,758	.....	.....	.....	965	193	2,600	155,369	159,127	3,758	155,369
89	Savannah, Ga.	41,700	17,188	12,611	.....	.....	.....	4,482	95	24,512	41,700	17,188	24,512
90	East St. Louis, Ill.	13,314	9,784	387	.....	.....	375	8,912	110	3,530	13,314	9,784	3,530
91	Jacksonville, Fla.	1,318	1,160	.....	.....	.....	.....	960	200	158	1,318	1,160	158
92	South Bend, Ind.	24,828	9,460	6,928	.....	.....	483	1,040	1,009	15,368	24,828	9,460	15,368
93	Terre Haute, Ind.	7,308	786	155	.....	.....	35	360	236	6,522	7,308	786	6,522
94	Passaic, N. J.	1,066,320	29,160	13,962	.....	1,021	3,349	40	10,788	1,037,160	1,066,202	29,160	1,037,042
95	Johnstown, Pa.	84,640	661	.....	.....	.....	493	168	.....	83,979	84,640	661	83,979
96	Bayonne, N. J.	395,866	12,770	.....	.....	.....	1,483	517	10,770	383,096	395,283	12,770	382,513
97	Brockton, Mass.	1,226,865	7,032	5,816	.....	.....	958	51	207	1,219,833	1,226,865	7,032	1,219,833
98	Portland, Me.	208,407	6,024	2,066	.....	.....	2,021	69	1,868	202,383	208,407	6,024	202,383
99	Holyoke, Mass.	142,218	11,232	9,440	.....	166	1,457	129	40	130,936	142,218	11,232	130,986
100	Charleston, S. C.	46,117	10,539	7,436	.....	.....	19	632	2,452	35,578	46,117	10,539	35,578
101	Wichita, Kans.	2,889	2,724	284	.....	.....	.....	1,909	531	165	2,889	2,724	165
102	Allentown, Pa.	38,988	3,693	2,775	.....	.....	.....	878	40	35,295	38,988	3,693	35,295
103	Springfield, Ill.	19,097	9,035	6,810	340	.....	360	1,048	477	10,062	19,097	9,035	10,062
104	Covington, Ky.	621,296	22,145	482	.....	.....	.....	14,109	7,554	599,151	629,640	22,145	607,495
105	Altoona, Pa.	134,195	220	.....	.....	.....	.....	220	.....	133,975	134,195	220	133,975
106	Pawtucket, R. I.	232,298	24,956	9,187	.....	462	1,689	13,123	495	207,342	232,298	24,956	207,342
107	Canton, Ohio	311,674	10,517	1,650	.....	.....	5,920	2,000	947	301,157	311,674	10,517	301,157
108	Mobile, Ala.	2,065	570	.....	.....	.....	.....	489	81	1,495	2,065	570	1,495
109	Sacramento, Cal.	74,238	34,521	.....	846	24,776	6,030	2,212	657	39,717	74,017	34,521	39,496
110	Saginaw, Mich.	590,421	2,821	.....	884	.....	377	1,432	128	587,600	589,421	2,821	586,600
111	Sioux City, Iowa.	2,786	2,786	1,191	.....	.....	.....	1,211	384	.....	2,786	2,786	.....
112	Binghamton, N. Y.	142,562	13,226	12,602	.....	.....	.....	619	5	129,336	142,478	13,226	129,252
113	Atlantic City, N. J.	485,561	13,613	2,007	.....	.....	7,917	523	3,166	471,948	482,884	13,613	469,271
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912.												
114	Rockford, Ill.	$8,051	$7,104	$6,113	.....	.....	.....	$687	$304	$947	$8,051	$7,104	$947
115	Little Rock, Ark.	54,153	14,971	.....	.....	.....	.....	1,176	13,795	39,182	49,153	14,971	34,182
116	Augusta, Ga.	223,550	13,799	5,000	.....	$1,762	$6,811	218	8	209,751	223,550	13,799	209,751
117	Springfield, Ohio	324,144	17,975	.....	.....	.....	15,040	1,769	1,166	306,169	322,013	17,975	304,038
118	Lancaster, Pa.	1,529	1,529	.....	$1,416	.....	.....	113	.....	.....	1,529	1,529	.....
119	Pueblo, Colo.	518,675	10,092	6,000	.....	.....	249	3,805	38	508,583	518,675	10,092	508,583
120	New Britain, Conn.	50,346	6,098	133	.....	4,031	1,846	88	.....	44,248	50,346	6,098	44,248
121	Chattanooga, Tenn.	44,492	7,280	150	.....	.....	6,852	28	250	37,212	44,492	7,280	37,212
122	York, Pa.	7,825	725	.....	.....	.....	3	309	413	7,100	7,825	725	7,100
123	Malden, Mass.	80,436	6,737	1,062	2,305	.....	245	2,989	136	73,699	80,436	6,737	73,699
124	Berkeley, Cal.	15,583	2,132	.....	.....	1,408	.....	421	303	13,451	15,583	2,132	13,451
125	Bay City, Mich.	102,436	8,947	3,313	.....	.....	55	5,047	531	93,489	102,436	8,947	93,489
126	Haverhill, Mass.	389,102	8,408	4,667	.....	.....	1,190	1,449	1,102	380,694	389,102	8,408	380,694
127	Topeka, Kans.	210,911	1,976	.....	.....	.....	280	1,635	61	208,935	210,911	1,976	208,935
128	Salem, Mass.	19,133	1,611	168	.....	.....	1,297	136	10	17,522	19,133	1,611	17,522

[1] Includes all receipts as reimbursements for material damage to city property.

[2] The nongovernmental cost payments included in this column are the converse of the nonrevenue receipts given in detail in the preceding columns.

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TABLE 22.—MISCELLANEOUS NONREVENUE RECEIPTS AND NONGOVERNMENTAL COST PAYMENTS: 1912—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 100.]

City number.	CITY.	NONREVENUE RECEIPTS.								NONGOVERNMENTAL COST PAYMENTS.		
		Total.	Receipts included in revenue and governmental cost accounts.						General transfer receipts.	Total.	Payments included in revenue and governmental cost accounts.[2]	General transfer payments.
			Total.	Receipts on outlay account.			Receipts on accrued interest account.	Receipts in error.	Receipts for correction of erroneous payments.			
				From sales.	From fire insurance adjustment.[1]	From charges.						
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912—Continued.												
129	Lincoln, Nebr.	$9,226	$2,789	$2,029	.....	.....	$618	$77	$35	$6,437	$9,226	$2,789	$6,437
130	Davenport, Iowa	5,264	2,572	.....	.....	$470	692	1,270	140	2,692	5,264	2,572	2,692
131	El Paso, Tex.	356,453	736	.....	.....	.....	.....	142	594	355,717	349,976	736	349,240
132	San Diego, Cal.	228,439	205,030	132,004	.....	65,170	6,615	703	538	23,409	228,439	205,030	23,409
133	Tampa, Fla.	1,209	501	.....	.....	.....	.....	419	82	708	1,209	501	708
134	McKeesport, Pa.	76,086	380	.....	.....	.....	.....	140	240	75,706	76,086	380	75,706
135	Flint, Mich.	138,572	7,145	315	.....	.....	1,310	5,153	367	131,427	142,065	7,145	134,920
136	Kalamazoo, Mich.	40,956	4,172	866	.....	283	779	1,716	528	36,784	40,956	4,172	36,784
137	Racine, Wis.	4,526	4,526	.....	.....	.....	1,060	2,421	1,045	.....	4,526	4,526	.....
138	Superior, Wis.	250,102	4,402	2,025	$1,724	.....	.....	643	10	245,700	252,449	4,402	248,047
139	Wheeling, W. Va.	259,946	2,388	.....	.....	.....	.....	2,197	191	257,558	259,946	2,388	257,558
140	Macon, Ga.	42,658	4,675	1,668	.....	.....	.....	2,840	167	37,983	42,702	4,675	38,027
141	Newton, Mass.	366,640	5,203	.....	.....	.....	4,605	578	20	361,437	366,640	5,203	361,437
142	Butte, Mont.	145,000	5,940	401	.....	.....	.....	5,348	191	139,060	145,000	5,940	139,060
143	Woonsocket, R. I.	190,178	3,947	85	.....	.....	1,828	2,019	15	186,231	190,178	3,947	186,231
144	Montgomery, Ala.	121,805	21,889	1,809	.....	.....	708	19,367	5	99,916	109,489	21,889	87,600
145	Chester, Pa.	98,874	5,989	1,325	.....	3,866	708	90	.....	92,885	98,874	5,989	92,885
146	Fitchburg, Mass.	73,174	14,303	10,005	.....	1,376	2,884	38	.....	58,871	73,174	14,303	58,871
147	Dubuque, Iowa	10,202	2,870	861	8	.....	1,533	250	218	7,332	10,202	2,870	7,332
148	Galveston, Tex.	88,702	2,120	.....	.....	.....	1,870	118	132	86,582	88,702	2,120	86,582
149	West Hoboken, N. J.	26,831	1,173	.....	.....	.....	615	350	208	25,658	26,831	1,173	25,658
150	New Castle, Pa.	1,157	1,157	.....	.....	.....	1,083	74	.....	.....	1,157	1,157	.....
151	Roanoke, Va.	119,393	1,576	.....	.....	.....	.....	1,561	15	117,817	138,028	1,576	136,452
152	Elmira, N. Y.	67,760	1,170	12	.....	.....	484	427	247	66,590	70,972	1,170	69,802
153	Huntington, W. Va.	18,403	13,305	12,565	.....	.....	.....	710	30	5,098	18,403	13,305	5,098
154	East Orange, N. J.	286,697	7,494	4,290	.....	.....	923	1,507	774	279,203	344,313	7,494	336,819
155	Knoxville, Tenn.	110,857	3,796	828	.....	.....	2,005	739	224	107,061	110,857	3,796	107,061
156	Hamilton, Ohio.	222,441	1,943	.....	.....	.....	1,147	789	7	220,498	222,441	1,943	220,498
157	Lexington, Ky.	201,426	1,820	.....	1,569	.....	.....	83	168	199,606	203,527	1,820	201,707
158	Springfield, Mo.	3,982	872	.....	.....	83	681	72	36	3,110	3,982	872	3,110
159	Quincy, Ill.	30,860	4,430	.....	.....	.....	16	4,383	31	26,430	33,267	4,430	28,837
160	Charlotte, N. C.	441,127	4,214	300	.....	.....	1,421	2,470	23	436,913	441,127	4,214	436,913
161	Joliet, Ill.	15,786	7,489	433	.....	.....	350	6,070	636	8,297	15,520	7,489	8,031
162	Pasadena, Cal.	155,697	9,830	88	.....	5,197	3,372	949	224	145,867	155,697	9,830	145,867
163	Auburn, N. Y.	201,774	1,493	.....	.....	.....	905	459	129	200,281	209,845	1,493	208,352
164	Everett, Mass.	12,313	2,125	175	.....	672	418	813	47	10,188	12,313	2,125	10,188
165	Decatur, Ill.	36,094	9,614	5,515	765	.....	210	936	2,188	26,460	36,094	9,614	26,460
166	Portsmouth, Va.	48,575	2,589	.....	.....	.....	2,063	526	.....	45,986	64,889	2,589	62,300
167	Perth Amboy, N. J.	231,479	1,135	.....	.....	.....	218	915	2	230,344	231,479	1,135	230,344
168	Taunton, Mass.	220,818	10,420	1,518	.....	3,363	1,079	4,035	425	210,398	220,818	10,420	210,398
169	Quincy, Mass.	3,511	3,511	519	.....	.....	2,375	438	179	.....	3,511	3,511	.....
170	Lansing, Mich.	146,465	8,465	5,769	.....	.....	.....	918	1,778	138,000	138,465	8,465	130,000
171	Pittsfield, Mass.	13,294	10,951	1,326	.....	8,518	933	28	146	2,343	13,294	10,951	2,343
172	Cedar Rapids, Iowa.	6,936	5,283	.....	.....	.....	62	5,196	25	1,653	6,936	5,283	1,653
173	Oshkosh, Wis.	4,361	541	108	.....	.....	.....	414	19	3,820	4,361	541	3,820
174	San Jose, Cal.	4,105	4,105	210	.....	.....	3,534	6	355	.....	4,105	4,105	.....
175	Amsterdam, N. Y.	158,909	12,144	373	.....	.....	.....	1,167	10,604	146,765	158,909	12,144	146,765
176	Jamestown, N. Y.	210,863	8,488	2,303	.....	850	3,799	909	627	202,375	209,927	8,488	201,439
177	Mount Vernon, N. Y.	450,809	9,969	2,907	.....	.....	1,020	1,991	4,051	440,840	449,059	9,969	439,090
178	Niagara Falls, N. Y.	191,974	3,379	.....	.....	.....	1,870	455	1,054	188,595	300,412	3,379	297,033
179	Jackson, Mich.	2,429	2,429	.....	.....	.....	745	877	807	.....	2,429	2,429	.....
180	Williamsport, Pa.	12,105	126	.....	.....	.....	.....	126	.....	11,979	12,105	126	11,979
181	Joplin, Mo.	3,167	309	.....	.....	.....	126	63	120	2,858	3,167	309	2,858
182	Lima, Ohio.	144,600	1,342	50	.....	.....	896	168	228	143,258	144,600	1,342	143,258
183	Muskogee, Okla.	75,043	33,576	.....	.....	18,737	10,734	2,211	1,894	41,467	73,811	33,576	40,235
184	Chelsea, Mass.	39,314	839	269	.....	.....	128	122	320	38,475	39,314	839	38,475
185	New Rochelle, N. Y.	27,563	8,309	2,795	.....	.....	529	3,519	1,466	19,254	27,563	8,309	19,254
186	Aurora, Ill.	6,807	5,277	.....	.....	.....	861	4,404	12	1,530	6,807	5,277	1,530
187	Lorain, Ohio.	180,036	2,259	360	10	.....	1,724	3	162	177,777	180,036	2,259	177,777
188	Austin, Tex.	165,132	11,260	3,088	.....	.....	5,690	541	1,941	153,872	165,132	11,260	153,872
189	Newport, Ky.	149,781	546	.....	.....	.....	91	106	349	149,235	128,466	546	127,920
190	Orange, N. J.	43,813	9,265	.....	.....	5,953	60	3,243	9	34,548	43,813	9,265	34,548
191	La Crosse, Wis.	127,007	5,322	395	230	.....	2,793	1,903	1	121,685	127,001	5,322	121,679
192	Lynchburg, Va.	143,990	5,808	.....	.....	.....	4,737	716	355	138,182	164,428	5,808	158,620
193	Shreveport, La.	56,298	11,490	.....	.....	.....	4,240	6,302	918	44,808	56,298	11,490	44,808
194	Colorado Springs, Colo.	91,657	5,258	1,330	.....	.....	2,031	1,616	281	86,399	91,657	5,258	86,399
195	Council Bluffs, Iowa.	143,647	6,702	206	128	.....	1,125	3,857	1,386	136,945	143,647	6,702	136,945

[1] Includes all receipts as reimbursements for material damage to city property.

[2] The nongovernmental cost payments included in this column are the converse of the nonrevenue receipts given in detail in the preceding columns.

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TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1912.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 100.]

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT.	Date of close of fiscal year.	Receipts.	Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year.[1]	Cash on hand at close of year.	Payments.
	Grand total		$1,852,009,848	$265,806,848	$2,117,816,696	$269,294,799	$1,848,521,897
	Group I		1,059,006,706	128,827,120	1,187,833,826	130,422,305	1,057,411,521
	Group II		238,754,218	47,554,285	286,308,503	50,544,256	235,764,247
	Group III		281,087,373	46,124,796	327,212,169	44,552,429	282,659,740
	Group IV		158,517,864	25,283,240	183,801,104	22,609,938	161,191,166
	Group V		114,643,687	18,017,407	132,661,094	21,165,871	111,495,223
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1912.						
1	New York, N. Y.		$625,431,740	$27,689,346	$653,121,086	$29,923,779	$623,197,307
	General treasury	Dec. 31, 1912	524,717,680	17,398,959	542,116,639	17,741,986	524,374,653
	Mortgage tax fund	Dec. 31, 1912	3,221,508	40,168	3,261,676	287,038	2,974,638
	Foreign insurance tax fund	Dec. 31, 1912	336,853		336,853		336,853
	Sinking funds	Dec. 31, 1912	79,931,894	7,068,779	87,000,673	8,222,462	78,778,211
	Public trust funds	Dec. 31, 1912	5,492,297	252,399	5,744,696	356,990	5,387,706
	Investment fund	Dec. 31, 1912	15,639		15,639		15,639
	Private trust funds	Dec. 31, 1912	11,715,869	2,929,041	14,644,910	3,315,303	11,329,607
2	Chicago, Ill.		166,089,222	24,533,350	190,622,572	23,604,450	167,018,122
	City corporation		69,359,900	15,279,919	84,639,819	14,384,624	70,255,195
	General treasury	Dec. 31, 1912	59,611,364	7,532,919	67,144,283	9,429,185	57,715,098
	Cash in transit	Dec. 31, 1912		162,272	162,272		162,272
	Sinking funds	Dec. 31, 1912	886,179	4,120,209	5,006,388	1,975,616	3,030,772
	Public trust funds	May 31, Sept. 30, Dec. 31, 1912.	861,365	534,654	1,396,019	403,579	992,440
	Investment funds	Dec. 31, 1912	7,465,836	2,494,313	9,960,149	2,002,414	7,957,735
	Private trust funds	May 31, Dec. 31, 1912	535,156	435,552	970,708	573,830	396,878
	County		56,262,073	1,443,070	57,705,143	1,609,148	56,095,995
	General treasury	Dec. 2, 1912	9,275,242	1,399,914	10,675,156	1,391,875	9,283,281
	County-as-agent fund	Dec. 2, 1912	46,780,198	1,260	46,781,458	1,110	46,780,348
	Interest receipt fund	Dec. 2, 1912	150,533		150,533	150,533	
	Investment fund	Dec. 2, 1912	4,752	9,600	14,352	14,282	70
	Private trust fund	Dec. 2, 1912	51,348	32,296	83,644	51,348	32,296
	School district		25,730,067	2,881,184	28,611,251	2,752,666	25,858,585
	General treasury	June 30, 1912	24,129,086	2,854,563	26,983,649	1,963,987	25,019,662
	Public trust funds	June 30, 1912	1,600,981	26,621	1,627,602	788,679	838,923
	Park commissions		6,792,274	3,837,693	10,629,967	2,558,942	8,071,025
	General treasury	Feb. 29, Mar. 31, Apr. 30, May 31, Dec. 31, 1912.	6,680,559	3,086,023	9,766,582	1,930,588	7,835,994
	Sinking funds	Apr. 30, Dec. 31, 1912	50,972	448,087	499,059	499,059	
	Public trust fund	Dec. 31, 1912	41	433	474		474
	Investment fund	Feb. 29, 1912	25,302	278,883	304,185	102,194	201,991
	Private trust funds	Feb. 29, May 31, Dec. 31, 1912.	35,400	24,267	59,667	27,101	32,566
	Sanitary district		7,944,908	1,091,484	9,036,392	2,299,070	6,737,322
	General treasury	Dec. 31, 1912	7,922,561	1,088,984	9,011,545	2,296,570	6,714,975
	Sinking fund	Dec. 31, 1912	22,347		22,347		22,347
	Private trust fund	Dec. 31, 1912		2,500	2,500	2,500	
3	Philadelphia, Pa.		63,741,197	21,913,553	85,654,750	19,721,907	65,932,843
	City corporation		53,110,554	21,870,508	74,981,062	17,834,458	57,146,604
	General treasury	Dec. 31, 1912	40,832,573	21,362,505	62,195,078	17,128,176	45,066,902
	Special assessment fund	Dec. 31, 1912	424,915		424,915		424,915
	Library fund	Dec. 31, 1912	251,268	34,910	286,178	41,765	244,413
	Museum fund	Dec. 31, 1912	115,152	13,224	128,376	15,507	112,869
	Sinking fund	Dec. 31, 1912	7,270,203	123,197	7,393,400	383,965	7,009,435
	Public trust funds:						
	Municipal	Dec. 31, 1912	2,631,494	259,278	2,890,772	101,087	2,789,685
	Nonmunicipal	Dec. 31, 1912	58	262	320	269	51
	Investment funds	Dec. 31, 19 2	1,411,706	30,632	1,442,338	13,824	1,428,514
	Private trust fund	Dec. 31, 1912	173,185	46,500	219,685	149,865	69,820
	School district		10,541,968	21,811	10,563,779	1,864,674	8,699,105
	General treasury	Dec. 31, 1912	10,382,416		10,382,416	1,823,825	8,558,591
	Public trust fund	Dec. 31, 1912	159,552	21,811	181,363	40,849	140,514
	Poor districts		88,675	21,234	109,909	22,775	87,134
	General treasury	Mar. 28, Dec. 31, 1912	88,675	21,234	109,909	22,775	87,134
4	St. Louis, Mo.		28,596,815	12,230,290	40,827,105	10,303,487	30,523,618
	City corporation		23,470,269	11,939,880	35,410,149	9,883,881	25,526,268
	General treasury	Apr. 8, 1912	16,735,744	9,142,628	25,878,372	7,314,830	18,563,542
	Court fee funds	Dec. 31, 1912	152,062		152,062		152,062

[1] Also the aggregate of payments and cash on hand at the close of the year.

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TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1912—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 100.]

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT.	Date of close of fiscal year.	Receipts.	Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year.[1]	Cash on hand at close of year.	Payments.
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1912—Continued.						
	St. Louis, Mo.—Continued.						
	City corporation—Continued.						
	Collector's commission and expense fund	Mar. 4, 1912	$148,762		$148,762		$148,762
	Public improvement fund	Apr. 8, 1912	2,236,238		2,236,238		2,236,238
	Convict-labor account	Apr. 8, 1912	22,762		22,762		22,762
	Library fund	Apr. 8, 1912	740,172	$96,650	836,822	$58,050	778,772
	State revenue fund	Mar. 4, 1912	1,803,776		1,803,776		1,803,776
	Sinking funds	Apr. 8, 1912	1,514,841	2,663,370	4,178,211	2,473,853	1,704,358
	Public trust funds	Aug. 31, Dec. 31, 1912	106,328	33,507	139,835	33,167	106,668
	Investment fund	Apr. 8, 1912	9,328		9,328		9,328
	Private trust funds	Apr. 8, 1912	256	3,725	3,981	3,981	
	School district		5,126,546	290,410	5,416,956	419,606	4,997,350
	General treasury	June 30, 1912	4,456,861	198,962	4,655,823	386,853	4,268,970
	Lunch room fund	June 30, 1912	61,858	2,255	64,113	1,853	62,260
	Public trust funds	June 30, 1912	364,395	56,962	421,357	7,011	414,346
	Investment fund	June 30, 1912	10,597	1,221	11,818	3,936	7,882
	Private trust fund	June 30, 1912	232,835	31,010	263,845	19,953	243,892
5	Boston, Mass.		57,259,087	12,617,201	69,876,288	11,664,479	58,211,809
	General treasury	Jan. 31, 1913	49,082,226	8,498,091	57,580,317	7,919,174	49,661,143
	County fund	Jan. 31, 1913	1,706,653		1,706,653		1,706,653
	Overseers of poor fund	Jan. 31, 1913	254,011	1,108	255,119	5,520	249,599
	Sinking funds	Jan. 31, 1913	5,059,962	3,728,751	8,788,713	3,394,388	5,394,325
	Public trust funds:						
	Municipal	Jan. 31, 1913	1,032,186	173,731	1,205,917	186,464	1,019,453
	Nonmunicipal	Jan. 31, 1913	20,880	2,626	23,506	3,768	19,738
	Private trust funds	Jan. 31, 1913	103,169	212,894	316,063	155,165	160,898
6	Cleveland, Ohio		43,179,022	15,272,464	58,451,486	19,302,620	39,148,866
	City corporation		20,534,517	9,705,808	30,240,325	13,129,365	17,110,960
	General treasury	Dec. 31, 1912	16,140,811	9,093,922	25,234,733	12,405,540	12,829,193
	Sinking funds	Dec. 31, 1912	4,173,842	248,215	4,422,057	437,869	3,984,188
	Public trust funds:						
	Municipal	Dec. 31, 1912	165,634	38,014	203,648	35,719	167,929
	Nonmunicipal	Dec. 31, 1912	8,374	7,634	16,008	8,831	7,177
	Private trust funds	Dec. 31, 1912	45,856	318,023	363,879	241,406	122,473
	County		17,209,293	3,637,577	20,846,870	4,053,829	16,788,041
	General treasury	Aug. 31, 1912	3,841,253	3,436,814	7,278,067	3,829,769	3,448,298
	County-as-agent fund	Aug. 31, 1912	13,203,296	46,154	13,249,450	64,395	13,185,055
	Private trust fund	Aug. 31, 1912	164,744	154,609	319,353	164,665	154,688
	School district		5,435,212	1,929,079	7,364,291	2,114,426	5,249,865
	General treasury	Aug. 31, 1912	4,819,299	1,544,374	6,363,673	1,741,908	4,621,765
	Library fund	Dec. 31, 1912	386,268	285,779	672,047	274,357	397,690
	Sinking funds	Aug. 31, Dec. 31, 1912	157,776	90,875	248,651	64,480	184,171
	Public trust funds	June 30, Dec. 31, 1912	71,869	8,051	79,920	33,681	46,239
7	Baltimore, Md		22,167,750	1,875,360	24,043,110	2,421,099	21,622,011
	General treasury	Dec. 31, 1912	20,014,403	1,832,964	21,847,367	2,391,772	19,455,595
	Sinking funds	Dec. 31, 1912	2,072,270	31,664	2,103,934	15,727	2,088,207
	Public trust funds	Dec. 31, 1912	77,944	10,678	88,622	13,315	75,307
	Investment fund	Dec. 31, 1912	1,745		1,745		1,745
	Private trust fund	Dec. 31, 1912	1,388	54	1,442	285	1,157
8	Pittsburgh, Pa.		33,776,356	10,386,818	44,163,174	12,013,714	32,149,460
	City corporation		19,952,599	9,289,822	29,242,421	8,943,387	20,299,034
	General treasury	Jan. 31, 1913	15,120,180	6,816,921	21,937,101	6,279,561	15,657,540
	Library fund	Jan. 31, 1913	358,966	19,356	378,322	14,912	363,410
	Railroad sinking fund	Jan. 31, 1913		8,476	8,476		8,476
	Sinking funds	Jan. 31, 1913	4,471,794	2,443,917	6,915,711	2,648,518	4,267,193
	Public trust funds	Jan. 31, 1913	1,659	986	2,645	396	2,249
	Private trust funds	Jan. 31, 1913		166	166		166
	County		7,357,481	1,031,978	8,389,459	1,409,069	6,980,390
	General treasury	Dec. 31, 1912	5,253,887	846,560	6,100,447	1,285,230	4,815,217
	County-as-agent fund	Dec. 31, 1912	842,974		842,974		842,974
	Poor fund	Dec. 31, 1912	218,129	1,555	219,684	4,425	215,259
	Workhouse fund	Dec. 31, 1912	173,808	39,507	213,315	16,735	196,580
	Sinking fund	Dec. 31, 1912	868,683	144,356	1,013,039	102,679	910,360
	School district		6,466,276	65,018	6,531,294	1,661,258	4,870,036
	General treasury	Dec. 31, 1912	5,913,785	65,018	5,978,803	1,108,767	4,870,036
	Sinking fund	Dec. 31, 1912	552,491		552,491	552,491	

[1] Also the aggregate of payments and cash on hand at the close of the year.

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TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1912—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 100.]

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT.	Date of close of fiscal year.	Receipts.	Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year.[1]	Cash on hand at close of year.	Payments.
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1912—Continued.						
9	Detroit, Mich.		$18,765,517	$2,308,738	$21,074,255	$1,466,770	$19,607,485
	City corporation		13,998,400	2,095,950	16,094,350	1,201,120	14,893,230
	General treasury	June 30, 1912	9,964,898	1,546,162	11,511,060	399,605	11,111,455
	Local improvement fund	June 30, 1912	521,168		521,168		521,168
	House of correction fund	Dec. 31, 1912	229,067	34,501	263,568	44,442	219,126
	Library fund	June 30, 1912	4,676	304	4,980	500	4,480
	Waterworks fund	June 30, 1912	1,280,606	19,735	1,300,341	32,038	1,268,303
	Annexed territory fund	June 30, 1912		1,170	1,170		1,170
	Petty cash account	June 30, 1912	500	1,795	2,295	1,795	500
	Sinking funds	June 30, 1912	1,633,572	477,523	2,111,095	655,701	1,455,394
	Public trust funds	June 30, Aug. 31, 1912	32,238	14,760	46,998	12,039	34,959
	Investment fund	June 30, 1912	331,675		331,675	55,000	276,675
	County		4,767,117	212,788	4,979,905	265,650	4,714,255
	General treasury	Sept. 30, 1912	1,613,627	175,155	1,788,782	248,464	1,540,318
	County-as-agent fund	Sept. 30, 1912	3,051,383	7,842	3,059,225	7,842	3,051,383
	Soldiers' relief commission fund	Sept. 30, 1912	12,551	380	12,931	113	12,818
	Sinking fund	Sept. 30, 1912	89,556	29,411	118,967	9,231	109,736
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1912.						
10	Buffalo, N. Y.		$32,692,687	$2,325,989	$35,018,676	$3,083,897	$31,934,779
	City corporation		30,232,685	1,760,887	31,993,572	2,845,176	29,148,396
	General treasury	June 30, 1912	15,821,328	1,287,610	17,108,938	1,723,383	15,385,555
	Comptroller's cash account	June 30, 1912	11,744,331	190,275	11,934,606	588,631	11,345,975
	Trustees of city and county hall fund	Dec. 31, 1912	35,336	5,124	40,460	8,473	31,987
	Library funds	June 30, Dec. 31, 1912	146,754	38,926	185,680	38,372	147,308
	Historical Society fund	Dec. 31, 1912	9,900	9,323	19,223	7,777	11,446
	Tuberculosis Hospital Commission fund	June 30, 1912		743	743		743
	Electric light and power investigation fund	June 30, 1912		5,514	5,514		5,514
	Sinking funds	June 30, 1912	2,064,568	100,919	2,165,487	290,633	1,874,854
	Public trust funds	June 30, Dec. 31, 1912	254,544	85,023	339,567	159,794	179,773
	Investment funds	June 30, 1912	10,144	10,406	20,550	3,050	17,500
	Private trust fund	June 30, 1912	145,780	27,024	172,804	25,063	147,741
	County		2,460,002	565,102	3,025,104	238,721	2,786,383
	General treasury	Dec. 31, 1912	1,504,470	523,871	2,028,341	176,795	1,851,546
	County-as-agent fund	Dec. 31, 1912	919,106	34,098	953,204	50,163	903,041
	Superintendent of poor fund	Dec. 31, 1912	3,489	2,356	5,845	3,865	1,980
	Trustees of city and county hall fund	Dec. 31, 1912	32,937	4,777	37,714	7,898	29,816
11	San Francisco, Cal.		20,781,580	7,966,337	28,747,917	6,771,799	21,976,118
	General treasury	June 30, 1912	18,311,909	7,784,633	26,096,542	6,578,725	19,517,817
	Special assessment fund	June 30, 1912	1,464,363		1,464,363		1,464,363
	Public trust funds	June 30, 1912	117,858	61,293	179,151	58,201	120,950
	Investment fund	June 30, 1912	52,854		52,854		52,854
	Private trust funds	June 30, 1912	834,596	120,411	955,007	134,873	820,134
12	Milwaukee, Wis.		16,881,587	1,540,698	18,422,285	1,525,971	16,896,314
	City corporation		13,335,785	709,651	14,045,436	840,433	13,205,003
	General treasury	Dec. 31, 1912	13,213,320	681,093	13,894,413	820,044	13,074,369
	City attorney's contingent fund	Dec. 31, 1912	13,052	518	13,570	6,489	7,081
	Library cash fund	Dec. 31, 1912	4,905	57	4,962	45	4,917
	Public trust funds	April 30, Dec. 31, 1912	104,508	27,983	132,491	13,855	118,636
	County		3,545,802	831,047	4,376,849	685,538	3,691,311
	General treasury	Dec. 31, 1912	1,882,592	778,491	2,661,083	636,613	2,024,470
	County-as-agent fund	Dec. 31, 1912	1,436,998		1,436,998		1,436,998
	Private trust funds	Dec. 31, 1912	226,212	52,556	278,768	48,925	229,843
13	Cincinnati, Ohio		30,959,060	10,612,315	41,571,375	9,994,109	31,577,266
	City corporation		16,656,814	5,969,187	22,626,001	5,690,364	16,935,637
	General treasury	Dec. 31, 1912	10,388,675	4,724,910	15,111,585	4,816,744	10,294,841
	Katharine Schutte bequest	Dec. 31, 1912	500		500	500	
	University fund	Dec. 31, 1912	338,712	131,088	469,800	109,072	360,728
	Contingent fund	Dec. 31, 1912	600		600	600	
	Annexed territory fund	Dec. 31, 1912		95,181	95,181		95,181
	Sinking fund	Dec. 31, 1912	4,139,094	838,553	4,977,647	676,531	4,301,116
	Public trust funds:						
	Municipal	Dec. 31, 1912	252,227	78,200	330,427	47,786	282,641
	Nonmunicipal	Dec. 31, 1912	65,873	3,131	69,004	159	68,845
	Investment funds	Dec. 31, 1912	1,221,046	6,300	1,227,346	3,461	1,223,885
	Private trust funds	Dec. 31, 1912	252,087	91,824	343,911	35,511	308,400
	County		11,622,577	3,342,986	14,965,563	3,107,044	11,858,519
	General treasury	Aug. 31, 1912	1,834,678	1,212,318	3,046,996	1,257,354	1,789,642
	County-as-agent fund	Aug. 31, 1912	9,170,422	1,611,833	10,782,255	1,732,386	9,049,869
	Library fund	June 30, 1912	192,981	16,202	209,183	19,668	189,515

[1] Also the aggregate of payments and cash on hand at the close of the year.

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TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1912—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 100.]

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT.	Date of close of fiscal year.	Receipts.	Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year.[1]	Cash on hand at close of year.	Payments.
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1912—Continued.						
	Cincinnati, Ohio—Continued.						
	County—Continued.						
	Sinking funds	Aug. 31, 1912	$394,004	$471,198	$865,202	$70,231	$794,971
	Public trust fund	June 30, 1912	953		953		953
	Private trust funds	Aug. 31, 1912	29,539	31,435	60,974	27,405	33,569
	School district		2,679,669	1,300,142	3,979,811	1,196,701	2,783,110
	General treasury	Aug. 31, 1912	2,385,326	1,194,926	3,580,252	1,082,494	2,497,758
	Annexed territory fund	Aug. 31, 1912		3,270	3,270		3,270
	Sinking fund	Aug. 31, 1912	182,218	77,892	260,110	95,745	164,365
	Public trust funds	Aug. 31, Sept. 24, Dec. 31, 1912	112,125	24,054	136,179	18,462	117,717
14	Los Angeles, Cal.		43,748,378	10,429,157	54,177,535	15,828,448	38,349,087
	City corporation		26,888,877	6,175,431	33,064,308	11,399,372	21,664,936
	General treasury	June 30, 1912	23,246,289	4,750,092	27,996,381	10,499,845	17,496,536
	Special assesment improvement fund	June 30, 1912	2,449,436		2,449,436		2,449,436
	Convict-labor account	June 30, 1912	25,000		25,000		25,000
	Water revenue emergency fund	June 30, 1912		1,000	1,000	1,000	
	Sinking funds	June 30, 1912	802,954	1,305,756	2,198,710	855,727	1,342,983
	Public trust funds	June 30, 1912	29,120	7,838	36,958	8,684	28,274
	Investment funds	June 30, 1912	72,757	1,800	74,557	4,399	70,158
	Private trust funds	May 31, 1912	263,321	18,945	282,266	29,717	252,549
	County		12,296,053	3,340,358	15,636,411	2,676,804	12,959,607
	General treasury	June 30, 1912	2,714,117	1,052,499	3,766,616	402,501	3,364,115
	County-as-agent fund	June 30, 1912	9,402,004	2,229,837	11,631,931	2,233,056	9,398,875
	Convict-labor account	June 30, 1912	6,074		6,074		6,074
	Sinking fund	June 30, 1912	134,454	58,022	192,476	41,247	151,229
	Investment fund	June 30, 1912	39,314		39,314		39,314
	School district		4,563,448	913,368	5,476,816	1,752,272	3,724,544
	General treasury	June 30, 1912	4,538,448	913,368	5,451,816	1,752,272	3,699,544
	Investment fund	June 30, 1912	25,000		25,000		25,000
15	Newark, N. J.		39,574,563	3,567,277	43,141,840	3,251,925	39,889,915
	City corporation		34,396,315	3,060,212	37,456,527	2,882,232	34,574,295
	General treasury	Dec. 31, 1912	27,924,857	1,422,681	29,347,538	1,310,978	28,036,560
	Court fees fund	Dec. 31, 1912	8,250		8,250		8,250
	School fund	June 30, 1912	3,316,419	1,575,415	4,891,834	1,467,655	3,424,179
	Library fund	Dec. 31, 1912	120,304	9	129,313	562	128,751
	Sinking funds	Nov. 30, 1912	2,670,876	22,307	2,693,183	63,713	2,629,470
	Public trust funds	Apr. 30, Dec. 31, 1912, Jan. 15, 1913.	192,400	26,167	218,567	31,655	186,912
	Investment funds	Dec. 31, 1912	254,209	13,633	267,842	7,669	260,173
	County		5,178,248	507,065	5,685,313	369,693	5,315,620
	General treasury	May 8, 1912	2,527,493	261,566	2,789,059	238,833	2,550,226
	County-as-agent fund	May 8, 1912	2,244,874		2,244,874		2,244,874
	Park Commission	Dec. 31, 1912	212,966	194,116	407,082	121,067	286,015
	Sinking funds	May 8, 1912	192,915	51,383	244,298	9,793	234,505
16	New Orleans, La.		16,569,022	8,529,438	25,098,460	7,937,982	17,160,478
	General treasury	Dec. 31, 1912	7,561,829	153,535	7,715,364		7,715,364
	Board of liquidation fund	Dec. 31, 1912	3,165,863	1,280,463	4,446,326	1,281,588	3,164,738
	Police department fund	Dec. 31, 1912	420,797	13,402	434,199	20,026	414,173
	Fire department fund	Dec. 31, 1912	500,757	12,490	513,247	28,617	484,630
	Health department fund	Dec. 31, 1912	102,358	4,598	106,956	2,811	104,145
	Sewage and water funds	Dec. 31, 1912	1,855,609	6,947,772	8,803,381	6,258,239	2,545,142
	Washington Avenue Commission fund	Dec. 31, 1912	2,532	2,173	4,705	2,235	2,470
	Park and Street Commission fund	Dec. 31, 1912	38,066	14,110	52,176	15,212	36,964
	Audubon Park fund	Dec. 31, 1912	20,221	16,654	36,875	14,323	22,552
	New Orleans City Park fund	Sept. 2, 1912	233,103	2,881	235,984	2,011	233,973
	Parkway and Parking Commissions funds	Dec. 31, 1912	7,104	2,187	9,291	2,138	7,153
	Almshouse fund	Dec. 31, 1912	15,447	515	15,962	675	15,287
	Board of Commissioners for prisoners fund	Dec. 31, 1912	200	135	335	172	163
	School fund	June 30, 1912	1,542,584	50	1,542,634		1,542,634
	Library fund	Jan. 9, 1913	43,924	2,652	46,576	3,087	43,489
	Public Belt railroad fund	Dec. 31, 1912	618,039	10,739	628,778	246,197	382,581
	Cash in transit	Dec. 31, 1912	6,031		6,031	3,631	2,400
	Sinking funds	Dec. 31, 1912	67,767		67,767		67,767
	Public trust funds	Dec. 31, 1912, Jan. 9, 1913	94,080	28,305	122,385	16,255	106,130
	Investment funds	June 30, Dec. 31, 1912	43,884	331	44,215	449	43,766
	Private trust funds	Dec. 31, 1912	228,827	36,446	265,273	40,316	224,957
17	Washington, D. C.		17,202,267	456,664	17,658,931	549,911	17,109,020
	General treasury	June 30, 1912	13,508,547	34,708	13,543,255	26,748	13,516,507
	Permit fund	June 30, 1912	18,386		18,386		18,386
	Escheated estates fund	June 30, 1912	323	137	460	28	432
	Militia funds	June 30, 1912	101,398	5,497	106,895	6,816	100,079
	Register of wills fund	June 30, 1912	41,104	100	41,204	273	40,991
	Recorder of deeds fund	June 30, 1912	45,988	1,083	47,071	764	46,307

[1] Also the aggregate of payments and cash on hand at the close of the year.

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TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1912—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 100.]

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT.	Date of close of fiscal year.	Receipts.	Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year.[1]	Cash on hand at close of year.	Payments.
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1912—Continued.						
	Washington, D. C.—Continued.						
	Contractors guarantee fund	June 30, 1912	$5		$5		$5
	Bridge funds	June 30, 1912	16,000	$6,496	22,496	$2,875	19,621
	Workhouse labor accounts	June 30, 1912	45,098		45,098		45,098
	Industrial Home School funds	June 30, 1912	5,266	962	6,228	1,943	4,285
	Library fund	June 30, 1912	5,378	1,139	6,517	401	6,116
	Zoological Park fund	June 30, 1912	102,967	2,624	105,591	3,970	101,621
	Public buildings and grounds fund	June 30, 1912	140,050	12,023	152,073	9,378	142,695
	Police relief funds	June 30, 1912	75,528	6,366	81,894	5,912	75,982
	Firemen's relief fund	June 30, 1912	39,035	3,426	42,461	2,843	39,618
	Water funds	June 30, 1912	685,120	87,199	772,319	110,372	661,947
	Aqueduct funds	June 30, 1912	212,153	15,887	228,040	49,236	178,804
	Interest fund	June 30, 1912	303,312	8,857	312,169	10,597	301,572
	Incidental bond fund	June 30, 1912		764	764	764	
	Park lighting fund	June 30, 1912	19,620	6,829	26,449	3,025	23,424
	Collections for United States fund	June 30, 1912	129,404	349	129,753	539	129,214
	Contingent fund	June 30, 1912		362	362	362	
	Miscellaneous funds	June 30, 1912	287,919		287,919		287,919
	Sinking fund	June 30, 1912	672,097	524	672,621	532	672,089
	Public trust funds	June 30, 1912	2,929	2,755	5,684	2,688	2,996
	Private trust funds	June 30, 1912	744,640	258,517	1,003,157	309,845	693,312
18	Minneapolis, Minn		20,345,074	2,126,410	22,471,484	1,600,214	20,871,270
	City corporations		11,679,217	2,001,479	13,680,696	1,458,568	12,222,128
	General treasury	Dec. 31, 1912	10,924,373	1,958,839	12,883,212	1,211,851	11,671,361
	Workhouse fund	Dec. 31, 1912	7,525		7,525		7,525
	Library cash account	Dec. 31, 1912	9,994	734	10,728	806	9,922
	Sinking fund	Dec. 31, 1912	469,083		469,083	144,853	324,230
	Public trust funds	Dec. 31, 1912	189,785	41,906	231,691	74,184	157,507
	Investment fund	Dec. 31, 1912	78,457		78,457	26,874	51,583
	County		8,665,857	124,931	8,790,788	141,646	8,649,142
	General treasury	Dec. 31, 1912	832,480	39,027	871,507	39,564	831,943
	County-as-agent fund	Dec. 31, 1912	7,756,462	68,639	7,825,101	90,331	7,734,770
	Sinking funds	Dec. 31, 1912	76,915	17,265	94,180	11,751	82,429
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1912.						
19	Jersey City, N. J		$11,590,805	$1,511,279	$13,102,084	$1,560,829	$11,541,255
	General treasury	Nov. 30, 1912	10,547,262	1,276,955	11,824,217	1,035,548	10,788,669
	Library fund	Nov. 30, 1912	54,893	754	55,647	1,170	54,477
	Sinking funds	Nov. 30, 1912	888,716	195,750	1,084,466	505,604	578,862
	Public trust funds	Nov. 30, Dec. 31, 1912	99,934	37,820	137,754	18,507	119,247
20	Seattle, Wash		18,422,487	4,893,944	23,317,431	4,015,976	19,301,455
	City corporation		16,157,999	3,621,261	19,779,260	3,254,511	16,524,749
	General treasury	Dec. 31, 1912	16,119,833	3,555,840	19,675,673	3,171,934	16,503,739
	Public trust funds	Dec. 31, 1912	38,166	65,421	103,587	82,577	21,010
	School district		2,265,488	1,272,683	3,538,171	761,465	2,776,706
	General treasury	June 30, 1912	2,019,324	1,193,835	3,213,159	643,572	2,569,587
	Sinking fund	June 30, 1912	246,164	78,848	325,012	117,893	207,119
21	Kansas City, Mo		12,770,115	2,353,872	15,123,987	2,334,736	12,789,251
	City corporation		10,582,044	1,582,585	12,164,629	1,727,088	10,437,541
	General treasury	Apr. 15, 1912	7,277,262	1,373,159	8,650,421	1,201,161	7,449,260
	Public improvement funds	Apr. 15, 1912	2,957,930		2,957,930		2,957,930
	Sinking funds	Apr. 15, 1912	315,608	206,890	522,498	522,493	5
	Public trust funds	Apr. 15, Dec. 31, 1912	31,244	2,536	33,780	3,434	30,346
	School district		2,188,071	771,287	2,959,358	607,648	2,351,710
	General treasury	June 30, 1912	2,020,613	662,792	2,683,405	507,110	2,176,295
	Sinking fund	June 30, 1912	167,458	108,495	275,953	100,538	175,415
22	Indianapolis, Ind		7,309,262	1,027,704	8,336,966	1,597,248	6,739,718
	City corporation		5,449,449	804,231	6,253,680	1,299,197	4,954,483
	General treasury	Dec. 31, 1912	2,643,520	501,618	3,145,138	522,855	2,622,283
	Special assessment improvement fund	Dec. 31, 1912	626,336	37,081	663,417	77,200	586,217
	Barrett bond fund	Dec. 31, 1912	408,951		408,951		408,951
	Track elevation fund	Dec. 31, 1912	135,578		135,578	103,607	31,971
	School health fund	Dec. 31, 1912	11,552	306	11,858	871	10,987
	Park fund	Dec. 31, 1912	815,848	46,605	862,453	292,723	569,730
	Recreation fund	Dec. 31, 1912	11,254		11,254	680	10,574
	Sinking fund	Dec. 31, 1912	109,217	45,816	155,033	112,248	42,785
	Public trust funds	Dec. 31, 1912	75,607	15,001	90,608	12,779	77,829
	Private trust funds	Dec. 31, 1912	611,586	157,804	769,390	176,234	593,156

[1] Also the aggregate of payments and cash on hand at the close of the year.

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TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1912—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 100.]

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT.	Date of close of fiscal year.	Receipts.	Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year.[1]	Cash on hand at close of year.	Payments.
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1912—Continued.						
	Indianapolis, Ind.—Continued.						
	School district		$1,859,813	$223,473	$2,083,286	$298,051	$1,785,235
	General treasurer	June 30, 1912	1,542,337	214,082	1,756,419	282,405	1,474,014
	Branch library fund	June 30, 1912	20,000		20,000		20,000
	Library fund	June 30, 1912	122,734		122,734		122,734
	Library site fund	June 30, 1912	132,063		132,063	241	131,822
	Public trust funds	June 30, 1912	42,679	9,391	52,070	15,405	36,665
23	Providence, R. I.		10,954,027	1,004,081	11,958,108	1,376,266	10,581,842
	General treasury		7,687,617	525,432	8,213,049	283,533	7,929,516
	City official fee fund	Sept. 30, 1912	18,754		18,754		18,754
	Almshouse fund	Nov. 30, 1912	45,200		45,200		45,200
	Sinking funds	Sept. 30, 1912	2,537,793	406,981	2,944,774	747,765	2,197,009
	Public trust funds:						
	Municipal	Sept. 30, Dec. 31, 1912	169,532	59,826	229,358	61,144	168,214
	Nonmunicipal	Sept. 30, 1912	155,432	8,925	164,357	9,623	154,734
	Investment funds	Sept. 30, 1912	330,942		330,942	271,243	59,699
	Private trust fund	Sept. 30, 1912	8,757	2,917	11,674	2,958	8,716
24	Portland, Oreg.		16,370,512	4,582,674	20,953,186	4,638,725	16,314,461
	City corporation		13,430,625	3,220,202	16,650,827	3,557,124	13,093,703
	General treasury	Dec. 31, 1912	11,515,051	2,437,085	13,952,136	2,295,516	11,656,620
	Public auditorium fund	Dec. 31, 1912	3	304	307	176	131
	Dock commission fund	Dec. 31, 1912	24,676	44,109	68,785	22,482	46,303
	Sinking funds	Dec. 31, 1912	1,867,782	736,574	2,604,356	1,236,565	1,367,791
	Public trust fund	Dec. 31, 1912	9,460	2,130	11,590	2,385	9,205
	Investment funds	Dec. 31, 1912	13,653		13,653		13,653
	School district		2,325,425	1,182,971	3,508,396	934,847	2,573,549
	General treasury	June 30, 1912	2,242,155	1,182,971	3,425,126	888,923	2,536,203
	Sinking fund	June 30, 1912	45,000		45,000	45,000	
	Public trust fund	June 30, 1912	5,742		5,742	924	4,818
	Investment fund	June 30, 1912	32,528		32,528		32,528
	Port of Portland		614,462	179,501	793,963	146,754	647,209
	General treasury	Dec. 31, 1912	578,097	164,786	742,883	113,126	629,757
	Sinking funds	Dec. 31, 1912	36,365	14,715	51,080	33,628	17,452
25	Rochester, N. Y.		18,438,077	2,777,113	21,215,190	2,633,397	18,581,793
	City corporation		18,128,851	2,774,248	20,903,099	2,628,456	18,274,643
	General treasury	Dec. 31, 1912	16,875,897	1,115,802	17,991,699	1,215,449	16,776,250
	Cemetery fund	Dec. 31, 1912	64,479	28,652	93,131	23,843	69,288
	Sinking funds	Dec. 31, 1912	260,742	862,846	1,123,588	744,178	379,410
	Public trust funds:						
	Municipal	Dec. 6, Dec. 31, 1912	104,312	248,881	353,193	131,067	222,126
	Nonmunicipal	Dec. 31, 1912	14,559	33,384	47,943	18,819	29,124
	Investment fund	Dec. 31, 1912	7,943	58,973	66,916	39,019	27,897
	Private trust funds	Aug. 21, 1912	800,919	425,710	1,226,629	456,081	770,548
	Town audits		309,226	2,865	312,091	4,941	307,150
	General treasury	Sept. 30, 1912	307,150		307,150		307,150
	Sinking fund	Sept. 30, 1912	2,076	2,865	4,941	4,941	
26	Denver, Colo.		13,510,743	1,066,367	14,577,110	1,013,655	13,563,455
	General treasury	Dec. 31, 1912	7,478,657	677,758	8,156,415	700,904	7,455,511
	County general fund	Dec. 31, 1912	1,536,462	103,247	1,639,709	27,316	1,612,393
	County treasurer's advance fund	Jan. 31, 1912	8,809		8,809		8,809
	County treasurer's fee fund	Dec. 31, 1912	56,532		56,532		56,532
	District court earning fund	Dec. 31, 1912	38,446		38,446	6,512	31,934
	County clerk's fee fund	Dec. 31, 1912	28,924	3,891	32,815	665	32,150
	School funds	June 30, Dec. 31, 1912	3,231,780	38,843	3,270,623	44,813	3,225,810
	Library funds	Dec. 31, 1912	118,322	1,422	119,744	15,438	104,306
	Museum fund	Dec. 31, 1912	26,860	1,022	27,882	2,272	25,610
	South Denver water fund	Dec. 31, 1912	10,058	14,251	24,309	18,249	6,060
	Globeville water fund	Dec. 31, 1912	8,824	4,051	12,875	8,167	4,708
	Park fund	Dec. 31, 1912	23,620		23,620	19,871	3,749
	State inheritance tax fund	Dec. 31, 1912	130,056	2,187	132,243		132,243
	Sinking funds	Dec. 31, 1912	371,320	166,381	537,701	75,146	462,555
	Public trust funds	Dec. 31, 1912	194,109	13,862	207,971	46,890	161,081
	Private trust funds	Dec. 31, 1912	247,964	39,452	287,416	47,412	240,004
27	Louisville, Ky.		11,212,629	2,232,690	13,445,319	3,512,917	9,932,402
	General treasury	Aug. 31, 1912	5,644,296	453,816	6,098,112	1,691,118	4,406,994
	Special assessment fund	Aug. 31, 1912	402,204		402,204		402,204
	Sewer commission fund	Dec. 31, 1912	10,872	215,578	226,450	25,954	200,496
	Childrens' guardians fund	Dec. 31, 1912	23,779	1,710	25,489	2,544	22,945
	Hospital commission fund	Aug. 31, 1912	563,046	480,741	1,043,787	731,915	311,872
	Tuberculosis hospital fund	Dec. 31, 1912	69,023	24,808	93,831	3,532	90,299
	House of refuge fund	Aug. 31, 1912	76,277	22,538	98,815	11,269	87,546

[1] Also the aggregate of payments and cash on hand at the close of the year.

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TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1912—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 100.]

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT.	Date of close of fiscal year.	Receipts.	Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year.[1]	Cash on hand at close of year.	Payments.
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1912—Continued.						
	Louisville, Ky.—Continued.						
	School fund	June 30, 1912	$928,922	$327,906	$1,256,828	$166,188	$1,090,640
	Library fund	Aug. 31, 1912	130,345	3,901	134,246	13,946	120,300
	Park fund	Aug. 31, 1912	235,001	16	235,017	94	234,923
	Water fund	Dec. 31, 1912	780,734	87,035	867,769	264,704	603,065
	Cash in transit	Aug. 31, 1912	----------	107	107	----------	107
	Sinking fund	Dec. 31, 1912	854,977	612,162	1,467,139	599,881	867,258
	Public trust funds	July 31, 1912	49,153	2,372	51,525	1,772	49,753
	Investment funds	Aug. 31, Dec. 31, 1912	1,444,000	----------	1,444,000	----------	1,444,000
28	St. Paul, Minn		7,682,060	1,028,297	8,710,357	842,948	7,867,409
	General treasury	Dec. 31, 1912	7,126,499	1,005,475	8,131,974	820,382	7,311,592
	Institutional service accounts	Dec. 31, 1912	2,040	----------	2,040	----------	2,040
	Night school fund	Aug. 31, 1912	3,486	----------	3,486	----------	3,486
	Sinking funds	Dec. 31, 1912	483,400	16,409	499,809	19,938	479,871
	Public trust funds	Oct. 1, Dec. 31, 1912	66,635	6,413	73,048	2,628	70,420
29	Columbus, Ohio		12,984,342	1,436,730	14,421,072	1,437,658	12,983,414
	City corporation		11,658,599	773,426	12,462,025	802,138	11,659,887
	General treasury	Dec. 31, 1912	6,815,275	661,875	7,477,150	697,388	6,779,762
	Sinking funds	Dec. 31, 1912	4,665,706	106,648	4,772,354	96,204	4,676,150
	Public trust funds	Dec. 31, 1912	28,392	1,776	30,168	3,781	26,387
	Investment fund	Dec. 31, 1912	384	----------	384	----------	384
	Private trust funds	Dec. 31, 1912	178,842	3,127	181,969	4,765	177,204
	School district		1,295,743	663,304	1,959,047	635,520	1,323,527
	General treasury	Aug. 31, 1912	1,188,763	597,592	1,786,355	602,385	1,183,970
	Sinking fund	Aug. 31, 1912	81,046	65,610	146,656	27,202	119,454
	Public trust fund	Aug. 31, 1912	25,934	102	26,036	5,933	20,103
30	Toledo, Ohio		7,331,400	2,491,668	9,823,068	2,050,020	7,773,048
	City corporation		5,920,552	1,708,809	7,719,361	1,711,938	6,007,423
	General treasury	Dec. 31, 1912	4,316,907	1,528,578	5,843,485	1,571,373	4,272,112
	Sinking funds	Dec. 31, 1912	1,528,593	253,328	1,781,921	119,066	1,662,855
	Public trust funds:						
	Municipal	Dec. 31, 1912	41,682	13,563	55,245	14,713	40,532
	Nonmunicipal	Dec. 31, 1912	290	----------	290	----------	290
	Investment funds	Dec. 31, 1912	24,990	----------	24,990	----------	24,990
	Private trust funds	Dec. 31, 1912	8,090	5,340	13,430	6,786	6,644
	School district		1,410,848	692,859	2,103,707	338,082	1,765,625
	General treasury	Aug. 31, 1912	1,250,664	671,420	1,922,084	330,940	1,591,144
	Sinking fund	Aug. 31, 1912	139,143	18,317	157,460	1,923	155,537
	Public trust fund	June 30, 1912	21,041	3,122	24,163	5,219	18,944
31	Oakland, Cal		7,487,985	1,227,328	8,715,313	1,681,281	7,034,032
	City corporation		5,411,650	930,980	6,342,630	1,177,726	5,164,904
	General treasury	June 30, 1912	4,154,488	888,850	5,043,338	1,133,157	3,910,181
	Special assessment fund	June 30, 1912	1,116,215	----------	1,116,215	----------	1,116,215
	Convict labor account	June 30, 1912	7,000	----------	7,000	----------	7,000
	Public trust funds	June 30, 1912	17,044	27,270	44,314	4,208	40,106
	Private trust fund	June 30, 1912	116,903	14,860	131,763	40,361	91,402
	School district		2,063,695	270,536	2,334,231	481,325	1,852,906
	General treasury	June 30, 1912	2,063,163	267,351	2,330,514	477,654	1,852,860
	Public trust fund	June 30, 1912	532	3,185	3,717	3,671	46
	Sanitary districts		12,640	25,812	38,452	22,230	16,222
	General treasury	June 30, 1912	12,640	25,812	38,452	22,230	16,222
32	Atlanta, Ga		4,473,134	849,390	5,322,524	778,516	4,544,008
	General treasury	Dec. 31, 1912	4,052,595	847,107	4,899,702	777,762	4,121,940
	Convict labor account	Dec. 31, 1912	84,184	----------	84,184	----------	84,184
	Sinking fund	Dec. 31, 1912	334,255	2,283	336,538	754	335,784
	Public trust fund	Dec. 31, 1912	2,100	----------	2,100	----------	2,100
33	Worcester, Mass		8,460,697	700,884	9,161,581	556,545	8,605,036
	General treasury	Nov. 30, 1912	7,207,758	423,813	7,631,571	202,690	7,428,881
	Hunter's and dog license fund	Nov. 30, 1912	8,848	----------	8,848	----------	8,848
	Coal dealers' license fund	Nov. 30, 1912	270	----------	270	----------	270
	Sinking fund	Nov. 30, 1912	1,166,400	264,363	1,430,763	342,421	1,088,342
	Public trust funds:						
	Municipal	Nov. 30, 1912	59,488	12,665	72,153	11,275	60,878
	Nonmunicipal	Nov. 30, 1912	12,994	----------	12,994	----------	12,994
	Investment fund	Feb. 1, 1912	1,415	43	1,458	159	1,299
	Private trust fund	Aug. 31, 1912	3,524	----------	3,524	----------	3,524

[1] Also the aggregate of payments and cash on hand at the close of the year.

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TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1912—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 100.]

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT.	Date of close of fiscal year.	Receipts.	Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year.[1]	Cash on hand at close of year.	Payments.
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1912—Continued.						
34	Birmingham, Ala.		$3,591,469	$515,497	$4,106,966	$352,690	$3,754,276
	General treasury	Sept. 30, 1912	1,438,928	51,463	1,490,391	10,800	1,479,591
	Public improvement bond fund	Sept. 30, 1912	748,393	247,279	995,672	123,621	872,051
	Fire building fund	Sept. 30, 1912	33	1,691	1,724		1,724
	Sewer bond fund	Sept. 30, 1912	5,419	168,574	173,993	126,890	47,103
	Contractors' estimates for streets and sewers	Sept. 30, 1912	247,710		247,710		247,710
	Convict labor account	Sept. 30, 1912	42,273		42,273		42,273
	School funds	Sept. 30, 1912	491,294	27,182	518,476	14,706	503,770
	Library funds	June 30, Sept. 30, 1912	8,814	841	9,655	1,156	8,499
	Pratt city waterworks fund	Sept. 30, 1912	150	6,602	6,752	3,271	3,481
	Interest bond fund	Sept. 30, 1912	357,445		357,445	65	357,380
	Bills payable for outlays	Sept. 30, 1912	168,800		168,800		168,800
	Comptroller's petty cash fund	Sept. 30, 1912		1,500	1,500	1,500	
	Sinking fund	Sept. 30, 1912	61,336	8,664	70,000	68,400	1,600
	Pricate trust funds	Sept. 30, 1912	20,874	1,701	22,575	2,281	20,294
35	Syracuse, N. Y.		7,868,408	1,183,196	9,051,604	1,409,255	7,642,349
	City corporation		7,744,974	1,183,196	8,928,170	1,409,255	7,518,915
	General treasury	Dec. 31, 1912	7,066,897	1,000,510	8,067,407	1,171,744	6,895,663
	Sewer fund	Nov. 30, 1912	211,425	141,736	353,161	172,193	180,968
	Library fund	Dec. 31, 1912	826	26	852	128	724
	Sinking funds	Dec. 31, 1912	172,781		172,781	6,291	166,490
	Public trust funds	July 31, Dec. 31, 1912	63,630	33,645	97,275	35,148	62,127
	Private trust fund	Dec. 31, 1912	229,415	7,279	236,694	23,751	212,943
	Town audits		123,434		123,434		123,434
	General treasury	Oct. 31, 1912	123,434		123,434		123,434
36	New Haven, Conn.		4,469,864	185,313	4,655,177	205,260	4,449,917
	City corporation		4,400,859	156,077	4,556,936	198,607	4,358,329
	General treasury	Dec. 31, 1912	3,144,525	96,050	3,240,575	145,659	3,094,916
	Court fee fund	Dec. 31, 1912	25,949	399	26,348	664	25,684
	School fund	Dec. 31, 1912	907,640	23,639	931,279	585	930,694
	Library fund	Dec. 31, 1912	35,624	21	35,645	554	35,091
	Park fund	Dec. 31, 1912	56,582	2	56,584	263	56,321
	Sinking fund	Dec. 31, 1912	132,000	2,354	134,354	13,854	120,500
	Public trust funds	Aug. 31, Dec. 31, 1912	98,539	33,612	132,151	37,028	95,123
	Westville school district		58,310	27,240	85,550	4,783	80,767
	General treasury	July 15, 1912	57,395	25,637	83,032	2,301	80,731
	Sinking fund	July 15, 1912	800		800	800	
	Public trust fund (nonmunicipal)	July 15, 1912	115	1,603	1,718	1,682	36
	Borough of Fairhaven, East		10,665	1,996	12,691	1,870	10,821
	General treasury	May 31, 1912	10,695	1,996	12,691	1,870	10,821
37	Memphis, Tenn.		5,776,152	747,574	6,523,726	868,328	5,655,398
	General treasury	Dec. 31, 1912	3,888,565	210,048	4,098,613	488,932	3,609,681
	School fund	June 30, 1912	815,215		815,215		815,215
	Library fund	Dec. 31, 1912	30,140	15,456	45,596	8,702	36,894
	Waterworks fund	Dec. 31, 1912	472,825	327,828	800,653	164,499	636,154
	Sinking funds	Dec. 31, 1912	569,407	194,242	763,649	206,195	557,454
38	Scranton, Pa.		2,440,163	726,529	3,166,692	743,877	2,422,815
	City corporation		1,405,358	609,948	2,015,306	641,658	1,373,648
	General treasury	Jan. 31, 1913	1,194,109	382,178	1,576,287	367,173	1,209,114
	Library fund	Dec. 31, 1912	19,347	2,059	22,306	976	21,330
	Sinking fund	Jan. 31, 1913	181,040	224,625	405,665	270,287	135,378
	Public trust funds	Dec. 31, 1912	10,862	186	11,048	3,222	7,826
	School district		1,034,805	116,581	1,151,386	102,219	1,049,167
	General treasury	June 30, 1912	891,741	40,164	931,905	10,768	921,137
	Sinking fund	June 30, 1912	143,064	76,417	219,481	91,451	128,030
39	Richmond, Va.		5,487,125	544,710	6,031,835	332,026	5,699,809
	General treasury	Jan. 31, 1913	4,145,553	464,938	4,610,491	284,352	4,326,139
	Public baths fund	Jan. 31, 1913	5,603	1,076	6,679	870	5,809
	School fund	June 30, 1912	529,189	4,107	533,296	6,784	526,512
	Sinking fund	Jan. 31, 1913	773,345	61,128	834,473	32,612	801,861
	Public trust funds:						
	Municipal	June 30, Nov. 1, 1912, Jan. 31, 1913.	27,433	1,061	28,494	462	28,032
	Nonmunicipal	Jan. 31, 1913	1,456		1,456		1,456
	Investment fund	Jan. 31, 1913	4,546	12,400	16,946	6,946	10,000

[1] Also the aggregate of payments and cash on hand at the close of the year.

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TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1912—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 100.]

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT.	Date of close of fiscal year.	Receipts.	Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year.[1]	Cash on hand at close of year.	Payments.
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1912—Continued.						
40	Paterson, N. J.		$5,189,011	$212,907	$5,401,918	$281,335	$5,120,583
	General treasury	June 30, 1912	4,876,235	26,465	4,902,700	103,500	4,799,200
	Manual training fund	June 30, 1912	11,332	1,692	13,024	459	12,565
	Library fund	June 30, 1912	28,305	548	28,853	252	28,601
	Library building fund	June 30, 1912	3	110	113	113	
	Adjusted tax account	June 30, 1912		2	2		2
	Sinking fund	June 30, 1912	244,031	167,097	411,128	152,128	259,000
	Public trust funds	May 31, June 30, 1912	21,533	9,409	30,942	13,579	17,363
	Private trust fund	June 30, 1912	7,572	7,584	15,156	11,304	3,852
41	Omaha, Nebr.		13,663,785	1,489,563	15,153,348	1,329,477	13,823,871
	City corporation		11,834,104	871,497	12,705,601	1,137,227	11,568,374
	General treasury	Dec. 31, 1912	9,822,191	494,300	10,316,491	805,421	9,511,070
	Sinking funds	Dec. 31, 1912	1,851,025	363,064	2,214,089	307,803	1,906,286
	Public trust funds	Dec. 31, 1912	32,140	1,323	33,463	8,626	24,837
	Private trust funds	Dec. 31, 1912	128,748	12,810	141,558	15,377	126,181
	School district		1,829,681	618,066	2,447,747	192,250	2,255,497
	General treasury	Dec. 31, 1912	1,156,353	316,799	1,473,152	155,529	1,317,623
	Sinking funds	Dec. 31, 1912	387,551	38,090	425,641	29,689	395,952
	Public trust funds	Dec. 31, 1912	12,648	1,434	14,082	1,970	12,112
	Investment fund	Dec. 31, 1912	3,339	2,053	5,392	1,392	4,000
	Private trust fund	Dec. 31, 1912	269,790	259,690	529,480	3,670	525,810
42	Fall River, Mass.		4,306,282	675,405	4,981,687	489,175	4,492,512
	General treasury	Dec. 31, 1912	3,820,307	330,861	4,151,168	204,146	3,947,022
	Board of police incidental account	Dec. 31, 1912	2,982	127	3,109	74	3,035
	Hunters' and dog license fund	Dec. 31, 1912	6,836		6,836		6,836
	Cash in transit	Dec. 31, 1912	35	225	260	35	225
	Sinking fund	Dec. 31, 1912	461,335	342,846	804,181	281,773	522,408
	Public trust funds:						
	Municipal	Dec. 31, 1912	5,167	1,346	6,513	3,147	3,366
	Nonmunicipal	Dec. 31, 1912	9,620		9,620		9,620
43	Spokane, Wash.		7,272,264	1,646,352	8,918,616	864,328	8,054,288
	City corporation		6,187,637	1,119,282	7,306,919	864,328	6,442,591
	General treasury	Dec. 31, 1912	6,043,990	1,084,046	7,128,036	862,106	6,265,930
	Sinking funds	Dec. 31, 1912	129,834	33,015	162,849		162,849
	Public trust funds	Dec. 31, 1912	13,813	2,221	16,034	2,222	13,812
	School district		1,084,627	527,070	1,611,697		1,611,697
	General treasury	June 30, 1912	1,084,627	527,070	1,611,697		1,611,697
44	Dayton, Ohio		4,238,622	883,047	5,121,669	1,379,561	3,742,108
	City corporation		3,550,402	380,525	3,930,927	911,713	3,019,214
	General treasury	Dec. 31, 1912	2,765,964	369,360	3,135,324	894,660	2,240,664
	Sinking funds	Dec. 31, 1912	763,993	7,634	771,627	14,437	757,190
	Public trust funds	Dec. 31, 1912	20,445	3,456	23,901	2,616	21,285
	Private trust fund	Dec. 31, 1912		75	75		75
	School district		688,220	502,522	1,190,742	467,848	722,894
	General treasury	Aug. 31, 1912	577,639	443,377	1,021,016	430,619	590,397
	Library fund	Aug. 31, 1912	19,253	21,088	40,341	8,564	31,777
	Sinking fund	Aug. 31, 1912	76,202	36,485	112,687	25,479	87,208
	Public trust fund	Aug. 31, 1912	15,126	1,572	16,698	3,186	13,512
45	Grand Rapids, Mich.		5,570,470	741,732	6,312,202	314,038	5,998,164
	City corporation		4,808,139	657,480	5,465,619	287,554	5,178,065
	General treasury	Mar. 31, 1912	3,946,942	534,596	4,481,538	266,390	4,215,148
	Police and superior courts fund	Mar. 31, 1912	5,400		5,400		5,400
	Library fund	Mar. 31, 1912	387	96	483	212	271
	Sinking funds	Mar. 31, 1912	819,359	72,897	892,256	14,875	877,381
	Public trust funds:						
	Municipal	Mar. 31, June 30, 1912	15,284	28,112	43,396	3,531	39,865
	Nonmunicipal	Mar. 31, 1912	20,767	21,779	42,546	2,546	40,000
	School district		762,331	84,252	846,583	26,484	820,099
	General treasury	June 30, 1912	762,114	84,003	846,117	26,131	819,986
	Public trust funds	June 30, 1912	217	249	466	353	113
46	Nashville, Tenn.		2,142,294	997,621	3,139,915	619,176	2,520,739
	General treasury	Dec. 31, 1912	1,928,585	891,123	2,819,708	405,386	2,414,322
	Miscellaneous inspection fund	Dec. 31, 1912	3,673		3,673		3,673
	Convict labor fund	Dec. 31, 1912	8,750		8,750		8,750

[1] Also the aggregate of payments and cash on hand at the close of the year.

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TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1912—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 100.]

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT.	Date of close of fiscal year.	Receipts.	Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year.[1]	Cash on hand at close of year.	Payments.
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1912—Continued.						
	Nashville, Tenn.—Continued.						
	Library fund	Dec. 31, 1912	$17,543	$921	$18,464	$1,257	$17,207
	Park fund	Dec. 31, 1912	20,000		20,000		20,000
	Sinking fund	Dec. 31, 1912	163,558	105,577	269,135	212,533	56,602
	Public trust fund	Dec. 31, 1912	185		185		185
47	Bridgeport, Conn.		2,170,127	142,731	2,312,858	280,162	2,032,696
	General treasury	Mar. 31, 1912	2,041,906	125,515	2,167,421	263,705	1,903,716
	City courts fund	Mar. 1, 1912	13,735		13,735		13,735
	Health inspection fund	Mar. 31, 1912	1,138	266	1,404	214	1,190
	Lakeview Home fund	Mar. 31, 1912	1,263	182	1,445	93	1,352
	Town farm contingent fund	Mar. 31, 1912	100		100	25	75
	Library fund	May 31, 1912	7,466	2,343	9,809	1,921	7,888
	Sinking fund	Mar. 31, 1912	98,874	4,208	103,082	2,808	100,274
	Public trust funds	Mar. 31–Apr. 13, 1912	5,645	10,217	15,862	11,396	4,466
48	Lowell, Mass.		4,235,445	168,929	4,404,374	230,125	4,174,249
	General treasury	Dec. 31, 1912	4,078,102	154,316	4,232,418	213,430	4,018,988
	Library fund	Dec. 31, 1912	20,884	4	20,888	24	20,864
	Hunters' and dog license fund	Dec. 31, 1912	4,987		4,987		4,987
	Sinking fund	Dec. 31, 1912	113,522	9,587	123,109	12,745	110,364
	Public trust funds:						
	Municipal	Dec. 31, 1912	10,748	5,022	15,770	3,926	11,844
	Nonmunicipal	Dec. 31, 1912	7,202		7,202		7,202
49	Cambridge, Mass.		4,790,226	390,432	5,180,658	204,364	4,976,294
	General treasury	Mar. 31, 1912	4,016,242	344,496	4,360,738	152,021	4,208,717
	Hunters' and dog license fund	Mar. 31, 1912	4,353		4,353		4,353
	Sinking funds	Mar. 31, 1912	751,598	43,348	794,946	49,071	745,875
	Public trust funds:						
	Municipal	Mar. 31, 1912	3,264	2,588	5,852	2,623	3,229
	Nonmunicipal	Mar. 31, 1912	11,308		11,308	649	10,659
	Private trust funds	Mar. 31, 1912	3,461		3,461		3,461
50	San Antonio, Tex.		1,507,792	690,551	2,198,343	709,720	1,488,623
	City corporation		1,062,099	657,147	1,719,246	656,758	1,062,488
	General treasury	May 31, 1912	802,868	86,077	948,945	34,416	914,529
	Library fund	May 31, 1912	13,530	8,758	22,288	4,096	18,192
	Cash in transit	May 31, 1912	8,337	10,282	18,619	8,337	10,282
	Sinking funds	May 31, 1912	177,189	551,995	729,184	609,609	119,485
	Private trust funds	May 31, 1912	175	35	210	210	
	School district		445,693	33,404	479,097	52,962	426,135
	General treasury	May 31, 1912	428,763	23,120	451,883	40,739	411,144
	Sinking fund	May 31, 1912	16,930	10,284	27,214	12,223	14,991
51	New Bedford, Mass.		6,867,799	410,699	7,278,498	436,095	6,842,403
	General treasury	Nov. 30, 1912	6,231,577	351,686	6,633,263	366,655	6,266,608
	School funds	Nov. 30, 1912	179	6	185	25	160
	Library fund	Nov. 30, 1912	837	79	916	97	819
	Hunters' and dog license fund	Nov. 30, 1912	6,459		6,459		6,459
	Sinking fund	Nov. 30, 1912	523,570	18,398	541,968	35,277	506,691
	Public trust funds:						
	Municipal	Nov. 30, 1912	17,556	11,703	29,259	10,628	18,631
	Nonmunicipal	Nov. 30, 1912	16,971	20,042	37,013	17,208	19,805
	Private trust fund	Nov. 30, 1912	20,650	8,785	29,435	6,205	23,230
52	Hartford, Conn.		4,575,707	521,185	5,096,892	365,818	4,731,074
	City corporation		3,640,876	437,871	4,078,747	197,928	3,880,819
	General treasury	Mar. 31, 1912	2,524,192	92,419	2,616,611	52,003	2,564,608
	Police department fund	Mar. 31, 1912	2,927		2,927	70	2,857
	Bridge fund	Aug. 31, 1912	94,941		94,941		94,941
	High-school fund	Mar. 31, 1912	136,663	1,393	138,056	1,699	136,357
	Park fund	Mar. 31, 1912	89,068	9,822	98,890	6,330	92,560
	Waterworks fund	Mar. 31, 1912	372,790	75,137	447,927	23,612	424,315
	Cemetery fund	Mar. 31, 1912	10,460	35	10,495	745	9,750
	Dog license fund	May 1, 1912	3,834	866	4,700	870	3,830
	Sinking funds	Mar. 31, 1912	379,209	254,788	633,997	110,038	523,959
	Public trust funds:						
	Municipal	Mar. 31, 1912	22,803	2,139	24,942	1,208	23,734
	Nonmunicipal	Mar. 31, 1912	511	1,272	1,783	1,353	430
	Investment funds	Mar. 31–Aug. 31, 1912	3,478		3,478		3,478

[1] Also the aggregate of payments and cash on hand at the close of the year.

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TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1912—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 100.]

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT.	Date of close of fiscal year.	Receipts.	Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year.[1]	Cash on hand at close of year.	Payments.
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1912—Continued.						
	Hartford, Conn.—Continued.						
	School district		$934,831	$83,314	$1,018,145	$167,890	$850,255
	General treasury	June, 1912	912,694	68,978	981,672	144,202	837,470
	Sinking funds	June, 1912	22,137	14,336	36,473	23,688	12,785
53	Dallas, Tex		3,421,764	1,333,520	4,755,284	1,094,420	3,660,864
	General treasury	Apr. 30, 1912	2,636,072	928,487	3,564,559	609,246	2,955,313
	Assessors' and collectors' petty cash account	Apr. 30, 1912		200	200	200	
	Street paving fund	Apr. 30, 1912	385,012		385,012		385,012
	Convict labor account	Apr. 30, 1912	4,000		4,000		4,000
	Library fund	Apr. 30, 1912	11,800	781	12,581	1,956	10,625
	Sinking fund	Apr. 30, 1912	334,338	399,052	733,390	433,018	300,372
	Public trust fund	Apr. 30, 1912	106	5,000	5,106		5,106
	Investment fund	Apr. 30, 1912	436		436		436
54	Trenton, N. J		4,366,105	762,488	5,128,593	787,536	4,341,057
	General treasury	Feb. 28, 1912	3,082,667	51,213	3,133,880	112,776	3,021,104
	City hall building fund	Feb. 28, 1912		79,058	79,058		79,058
	Fire commission, petty cash fund	Feb. 28, 1912		145	145		145
	School fund	June 30, 1912	520,878	128,163	649,041	64,183	584,858
	Library fund	Feb. 28, 1912	22,469	1,972	24,441	2,574	21,867
	Waterworks fund	Feb. 28, 1912	262,750	65,186	327,936	55,601	272,335
	Sinking fund	Feb. 28, 1912	457,244	418,048	875,292	532,513	342,779
	Public trust funds	Feb. 28, June 15, 30, 1912	20,097	17,170	37,267	18,573	18,694
	Private trust fund	Feb. 28, 1912		1,533	1,533	1,316	217
55	Albany, N. Y		4,472,606	1,331,010	5,803,616	669,220	5,134,396
	General treasury	Dec. 31, 1912	4,071,315	979,999	5,051,314	447,328	4,603,986
	Sinking funds	Dec. 31, 1912	350,692	322,886	673,578	198,782	474,796
	Public trust funds	Dec. 31, 1912	50,599	28,125	78,724	23,110	55,614
56	Salt Lake City, Utah		3,664,618	639,784	4,304,402	555,726	3,748,676
	City corporation		2,417,441	204,337	2,621,778	185,162	2,436,616
	General treasury	Dec. 31, 1912	2,400,519	163,678	2,564,197	155,982	2,408,215
	Convict labor account	Dec. 31, 1912	2,823		2,823		2,823
	Sinking fund	Dec. 31, 1912	475	24,718	25,193	12,193	13,000
	Public trust fund (nonmunicipal)	Dec. 31, 1912	9,223	15,941	25,164	16,987	8,177
	Investment fund	Dec. 31, 1912	4,401		4,401		4,401
	School fund		1,247,177	435,447	1,682,624	370,564	1,312,060
	General treasury	June 30, 1912	883,083	429,584	1,312,667	359,069	953,598
	Sinking fund	June 30, 1912	357,295	58	357,353	4,353	353,000
	Public trust fund	June 30, 1912	6,799	5,805	12,604	7,142	5,462
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1912.						
57	Reading, Pa		$1,480,371	$462,840	$1,943,211	$367,796	$1,575,415
	City corporation		1,063,270	432,654	1,495,924	357,094	1,138,830
	General treasury	Apr. 1, 1912	946,740	205,650	1,152,390	153,840	998,550
	Sinking fund	Apr. 1, 1912	116,530	227,004	343,534	203,254	140,280
	School district		417,101	30,186	447,287	10,702	436,585
	General treasury	June 30, 1912	381,498	24,105	405,603	1,831	403,772
	Sinking fund	June 30, 1912	35,603	6,081	41,684	8,871	32,813
58	Camden, N. J		2,752,960	472,159	3,225,119	191,763	3,033,356
	General treasury	June 30, 1912	1,855,825	362,813	2,218,638	39,180	2,179,458
	Health fund	June 30, 1912	12,608	740	13,348	428	12,920
	School fund	June 30, 1912	637,006	35,046	672,052	3,767	668,285
	Library fund	June 30, 1912	15,869	3,174	22,043	2,964	19,079
	Playground fund	June 30, 1912	7,503	27	7,530	6	7,524
	Park fund	June 30, 1912	18,376	1,563	19,939	4,786	15,153
	Cemetery fund	June 30, 1912	3,383	1,005	4,388	794	3,594
	Sinking funds	June 30, 1912	182,637	59,643	242,280	130,777	111,503
	Public trust funds	Mar. 31, June 30, 1912	16,753	8,148	24,901	9,061	15,840
59	Springfield, Mass		4,896,369	1,221,791	6,118,160	1,091,862	5,026,298
	General treasury	Nov. 30, 1912	4,731,095	1,127,369	5,858,464	1,000,394	4,858,070
	Hunters' and dog license fund	Nov. 30, 1912	7,636		7,636		7,636
	Sealer of weights and measures fund	Nov. 30, 1912	300		300		300
	Park fund	Nov. 30, 1912	1,766	105	1,871	31	1,840
	Sinking fund	Nov. 16, 1912	155,572	94,317	249,889	91,437	158,452

[1] Also the aggregate of payments and cash on hand at the close of the year.

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TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1912—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 100.]

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT.	Date of close of fiscal year.	Receipts.	Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year.[1]	Cash on hand at close of year.	Payments.
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1912—Continued.						
60	Tacoma, Wash.		$7,598,224	$2,256,016	$9,854,240	$1,122,007	$8,732,233
	City corporation		6,437,478	1,984,535	8,422,013	931,245	7,490,768
	General treasury	Dec. 31, 1912	5,330,533	1,887,030	7,217,563	811,406	6,406,157
	Sinking funds	Dec. 31, 1912	313,556	93,762	407,318	112,641	294,677
	Public trust funds	Dec. 31, 1912	9,997	3,743	13,740	7,198	6,542
	Investment funds	Dec. 31, 1912	783,392	.....	783,392	.....	783,392
	School district		1,063,229	252,883	1,316,112	181,571	1,134,541
	General treasury	June 30, 1912	1,024,746	100,159	1,124,905	143,449	981,456
	Sinking fund	June 30, 1912	33,830	152,724	186,554	36,550	150,004
	Public trust fund	June 30, 1912	4,653	.....	4,653	1,572	3,081
	Metropolitan Park Board		97,517	18,598	116,115	9,191	106,924
	General treasury	Dec. 31, 1912	97,517	18,598	116,115	9,191	106,924
61	Lynn, Mass.		4,533,886	241,649	4,775,535	179,756	4,595,779
	General treasury	Dec. 31, 1912	3,936,903	219,007	4,155,910	160,367	3,995,543
	Hunters' and dog license fund	Dec. 31, 1912	5,743	.....	5,743	.....	5,743
	Sinking funds	Dec. 31, 1912	559,622	14,282	573,904	9,085	564,819
	Public trust funds:						
	Municipal	Dec. 31, 1912	8,264	6,685	14,949	6,658	8,291
	Nonmunicipal	Dec. 31, 1912	23,354	1,675	25,029	3,646	21,383
62	Des Moines, Iowa		2,400,832	843,872	3,244,704	413,466	2,831,238
	City corporation		1,430,776	541,958	1,972,734	320,875	1,651,859
	General treasury	Mar. 31, 1912	1,426,746	538,007	1,964,753	313,767	1,650,986
	Public trust funds	Jan. 1, 1913	4,030	3,951	7,981	7,108	873
	School district		970,056	301,914	1,271,970	92,591	1,179,379
	General treasury	June 30, 1912	970,056	301,914	1,271,970	92,591	1,179,379
63	Lawrence, Mass.		4,586,502	82,779	4,669,281	263,840	4,405,441
	General treasury	Dec. 31, 1912	4,423,025	24,501	4,447,526	160,845	4,286,681
	Hunters' and dog license fund	Dec. 31, 1912	2,214	.....	2,214	.....	2,214
	Sinking funds	Dec. 31, 1912	44,717	58,187	102,904	102,904	.....
	Public trust funds:						
	Municipal	Dec. 31, 1912	351	91	442	91	351
	Nonmunicipal	Dec. 31, 1912	116,195	.....	116,195	.....	116,195
64	Wilmington, Del.		2,458,811	316,817	2,775,628	303,988	2,471,640
	General treasury	June 30, 1912	1,318,881	51,306	1,370,187	123,255	1,246,932
	Police contingent fund	June 30, 1912	500	933	1,433	568	865
	Health fund	Dec. 31, 1912	1,871	351	2,222	125	2,097
	Street and sewer fund	June 30, 1912	335,948	216,156	552,104	133,392	418,712
	School fund	June 30, 1912	314,892	20,820	335,712	36,055	299,657
	Park fund	Dec. 31, 1912	26,625	13,347	39,972	7,408	32,564
	Waterworks fund	June 30, 1912	387,521	1,350	388,871	1,659	387,212
	Cash in transit	June 30, 1912	.....	11,698	11,698	.....	11,698
	Sinking fund	June 30, 1912	57,553	362	57,915	665	57,250
	Public trust funds	June 30, Aug. 31, Dec. 31, 1912.	15,020	494	15,514	861	14,653
65	Kansas City, Kans.		3,430,374	537,461	3,967,835	709,929	3,257,906
	City corporation		2,911,674	483,741	3,395,415	661,276	2,734,139
	General treasury	Dec. 31, 1912	2,005,575	467,548	2,473,123	456,632	2,016,491
	Sinking funds	Dec. 31, 1912	887,571	10,433	898,004	185,920	712,084
	Public trust fund	Dec. 31, 1912	18,528	5,760	24,288	18,724	5,564
	School district		518,700	53,720	572,420	48,653	523,767
	General treasury	June 30, 1912	498,216	46,544	544,760	33,993	510,767
	Sinking fund	June 30, 1912	20,484	7,176	27,660	14,660	13,000
66	Yonkers, N. Y.		6,100,742	210,660	6,311,402	105,930	6,205,472
	General treasury	Dec. 31, 1912	5,949,306	115,735	6,065,041	33,551	6,031,490
	County supervisors' fund	Dec. 31, 1912	64,855	.....	64,855	858	63,997
	Library fund	Dec. 31, 1912	21,238	202	21,440	11	21,429
	Sinking fund	Dec. 31, 1912	20,788	11,429	32,217	12,827	19,390
	Public trust funds	Apr. 15, Dec. 31, 1912	44,555	83,294	127,849	58,683	69,166
67	Youngstown, Ohio		3,504,183	735,598	4,239,781	1,335,181	2,904,600
	City corporation		2,815,735	415,614	3,231,349	1,041,073	2,190,276
	General treasury	Dec. 31, 1912	2,183,696	364,979	2,548,675	1,026,933	1,521,742
	Library fund	Dec. 31, 1912	14,689	7,980	22,669	3,400	19,269
	Sinking funds	Dec. 31, 1912	578,052	3,374	581,426	2,277	579,149
	Public trust funds	Dec. 31, 1912	39,298	39,281	78,579	8,463	70,116

[1] Also the aggregate of payments and cash on hand at the close of the year.

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TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT 1912—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 100.]

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT.	Date of close of fiscal year.	Receipts.	Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year.[1]	Cash on hand at close of year.	Payments.
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1912—Continued.						
	Youngstown, Ohio—Continued.						
	School district		$688,448	$319,984	$1,008,432	$294,108	$714,324
	General treasury	Aug. 31, 1912	661,688	318,253	979,941	292,855	687,086
	Public trust funds	Oct. 31, 1912	26,760	1,731	28,491	1,253	27,238
68	Houston, Tex		5,238,805	17,635	5,256,440	965,712	4,290,728
	General treasury	Feb. 29, 1912	4,790,064	11,959	4,802,023	889,955	3,912,068
	Board of liquidation fund	Feb. 29, 1912	367,027	----	367,027	----	367,027
	Library and lyceum fund	Apr. 30, 1912	11,058	631	11,689	56	11,633
	Incidental expense account	Feb. 29, 1912	350	825	1,175	1,175	----
	Sinking fund	Feb. 29, 1912	70,306	4,220	74,526	74,526	----
69	Fort Worth, Tex		2,698,252	1,024,192	3,722,444	131,747	3,590,697
	General treasury	Dec. 31, 1912	1,391,322	909,919	2,301,241	6,715	2,294,526
	Special assessment fund	Dec. 31, 1912	544,604	----	544,604	----	544,604
	Convict labor account	Dec. 31, 1912	15,202	----	15,202	----	15,202
	School fund	Aug. 31, 1912	381,361	1,216	382,577	522	382,055
	Library fund	Feb. 29, 1912	11,853	18	11,871	793	11,078
	Sinking funds	Aug. 31, Dec. 31, 1912	312,717	113,039	425,756	123,717	302,039
	Investment funds	Aug. 31, Dec. 31, 1912	41,193	----	41,193	----	41,193
70	Duluth, Minn		2,974,924	426,363	3,401,287	463,459	2,937,828
	City corporation		2,297,274	342,871	2,640,145	300,302	2,339,843
	General treasury	Dec. 31, 1912	2,171,963	310,181	2,482,144	297,780	2,184,364
	Village bond interest fund	Dec. 31, 1912	----	1,612	1,612	----	1,612
	Sinking funds	Dec. 31, 1912	122,309	29,006	151,315	608	150,707
	Public trust fund	Sept. 1, 1912	3,002	2,072	5,074	1,914	3,160
	School district		677,650	83,492	761,142	163,157	597,985
	General treasury	July 31, 1912	565,819	2,761	568,580	42,459	526,121
	Sinking fund	July 31, 1912	97,219	77,842	175,061	119,116	55,945
	Public trust fund	July 31, 1912	14,612	2,889	17,501	1,582	15,919
71	Norfolk, Va		2,760,172	232,062	2,992,234	130,714	2,861,520
	General treasury	June 30, 1912	2,334,983	143,651	2,478,634	37,075	2,441,559
	School fund	June 30, 1912	231,679	21,754	253,433	18,981	234,452
	Library fund	June 30, 1912	5,440	237	5,677	248	5,429
	Fiscal agency fund	June 30, 1912	40,540	3,125	43,665	9,205	34,460
	Sinking funds	June 30, 1912	135,791	55,384	191,175	51,567	139,608
	Public trust funds	June 30, Dec. 31, 1912	8,981	7,911	16,892	13,638	3,254
	Investment funds	June 30, 1912	2,758	----	2,758	----	2,758
72	Oklahoma City, Okla		6,264,307	738,221	7,002,528	397,885	6,604,643
	City corporation		4,800,218	470,423	5,270,641	267,063	5,003,578
	General treasury	June 30, 1912	1,809,053	426,026	2,235,079	251,471	1,983,608
	Special assessment fund	June 30, 1912	2,448,994	----	2,448,994	----	2,448,994
	Convict labor account	June 30, 1912	6,500	----	6,500	----	6,500
	Reservation school fund	June 30, 1912	354	1,012	1,366	----	1,366
	Private trust funds	June 30, 1912	535,317	43,385	578,702	15,592	563,110
	School district		1,464,089	267,798	1,731,887	130,822	1,601,065
	General treasury	June 30, 1912	1,138,579	136,234	1,274,813	63,674	1,211,139
	Sinking fund	June 30, 1912	325,510	131,564	457,074	67,148	389,926
73	Schenectady, N. Y		2,873,188	370,673	3,243,861	81,168	3,162,693
	General treasury	Dec. 31, 1912	2,655,154	119,565	2,774,719	59,935	2,714,784
	County supervisors' fund	Oct. 31, 1912	23,281	----	23,281	----	23,281
	Sinking funds	Dec. 31, 1912	176,719	208,254	384,973	3,092	381,881
	Public trust funds	Dec. 31, 1912	18,034	42,854	60,888	18,141	42,747
74	Somerville, Mass		3,073,420	110,434	3,183,854	223,897	2,959,957
	General treasury	Dec. 31, 1912	3,062,340	109,456	3,171,796	223,283	2,948,513
	Hunters' and dog license fund	Dec. 31, 1912	4,215	----	4,215	----	4,215
	Public trust funds	Dec. 31, 1912	6,865	978	7,843	614	7,229
75	St. Joseph, Mo		1,733,988	343,341	2,077,329	317,142	1,760,187
	City corporation		1,233,500	299,792	1,533,292	222,905	1,310,387
	General treasury	Apr. 15, 1912	792,137	267,193	1,059,330	182,765	876,565
	Special assessment fund	Apr. 15, 1912	209,191	----	209,191	----	209,191
	Fiscal agency fund	Apr. 15, 1912	18,684	1,030	19,714	2,393	17,321
	Police department fund	Apr. 15, 1912	113,729	541	114,270	1,211	113,059
	Library fund	Apr. 30, 1912	1,162	2,306	3,468	1,900	1,568
	Sinking fund	Apr. 15, 1912	79,548	27,777	107,325	33,538	73,787
	Public trust fund	Dec. 31, 1912	19,049	945	19,994	1,098	18,896

[1] Also the aggregate of payments and cash on hand at the close of the year.

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TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1912—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 100.]

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT.	Date of close of fiscal year.	Receipts.	Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year.[1]	Cash on hand at close of year.	Payments.
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1912—Continued.						
	St. Joseph, Mo.—Continued.						
	School district		$500,488	$43,549	$544,037	$94,237	$449,800
	General treasury	June 30, 1912	461,980	36,351	498,331	61,547	436,784
	Sinking fund	June 30, 1912	38,508	7,198	45,706	32,690	13,016
76	Utica, N. Y.		3,535,540	101,337	3,636,877	226,706	3,410,171
	General treasury	Dec. 31, 1912	2,994,521	95,698	3,090,219	182,179	2,908,040
	County supervisors' fund	Nov. 30, 1912	11,799		11,799		11,799
	Library fund	Dec. 31, 1912	1,100	457	1,557	812	745
	Sinking funds	Dec. 31, 1912	278,701	1,867	280,568	25,910	254,658
	Public trust funds	Dec. 31, 1912	38,503	3,315	41,818	17,805	24,013
	Investment fund	Dec. 31, 1912	210,916		210,916		210,916
77	Elizabeth, N. J.		2,211,203	351,434	2,562,637	434,687	2,127,950
	General treasury	June 30, 1912	1,697,063	222,002	1,919,065	298,821	1,620,244
	Overseer to poor petty cash fund	June 30, 1912	1,241	227	1,468	731	737
	School fund	June 30, 1912	284,752	55,013	339,765	19,864	319,901
	Library fund	Dec. 1, 1912	25,545	2,119	27,664	1,642	26,022
	Sinking fund	June 30, 1912	189,438	56,703	246,141	93,051	153,090
	Public trust funds	June 30, Dec. 31, 1912	13,144	15,370	28,514	20,578	7,936
	Investment fund	June 30, 1912	20		20		20
78	Waterbury, Conn.		2,066,988	474,371	2,541,359	309,968	2,231,391
	City corporation		1,999,962	470,367	2,470,329	305,493	2,164,836
	General treasury	Dec. 31, 1912	1,920,036	444,177	2,364,213	262,613	2,101,600
	Hunters' and dog license fund	Dec. 31, 1912	4,012	2,704	6,716	2,920	3,796
	Court fee fund	Dec. 31, 1912	12,793		12,793		12,793
	Cash in transit	Dec. 31, 1912	4,023	2,287	6,310	4,023	2,287
	Sinking fund	Dec. 31, 1912	23,022	1,447	24,469	11,008	13,461
	Public trust funds	Dec. 31, 1912	36,076	19,752	55,828	24,929	30,899
	School districts		67,026	4,004	71,030	4,475	66,555
	General treasury	June 30, 1912	67,026	4,004	71,030	4,475	66,555
79	Troy, N. Y.		3,348,821	710,815	4,057,636	299,553	3,758,083
	City corporation		3,149,026	679,786	3,828,812	292,422	3,536,390
	General treasury	Dec. 31, 1912	3,062,693	528,315	3,591,008	192,777	3,398,231
	Sinking funds	Dec. 31, 1912	52,716	116,397	169,113	74,288	94,825
	Public trust funds	Dec. 31, 1912	25,021	33,431	58,452	23,714	34,738
	Private trust fund	Dec. 31, 1912	8,596	1,643	10,239	1,643	8,596
	School district		108,142	31,029	139,171	7,131	132,040
	General treasury	July 31, 1912	106,082	31,029	137,111	7,131	129,980
	Investment fund	July 31, 1912	2,060		2,060		2,060
	County supervisors' fund		89,653		89,653		89,653
	General treasury	Oct. 31, 1912	89,653		89,653		89,653
80	Akron, Ohio		5,964,408	761,236	6,725,644	916,397	5,809,247
	City corporation		5,489,043	499,899	5,988,942	636,667	5,352,275
	General treasury	Dec. 31, 1912	3,732,524	410,330	4,142,854	596,809	3,546,045
	Sinking funds	Dec. 31, 1912	1,191,604	86,632	1,278,236	33,345	1,244,891
	Public trust funds	Dec. 31, 1912	34,875	2,937	37,812	6,513	31,299
	Investment fund	Dec. 31, 1912	530,040		530,040		530,040
	School district		475,365	261,337	736,702	279,730	456,972
	General treasury	Aug. 31, 1912	475,365	261,337	736,702	279,730	456,972
81	Manchester, N. H.		2,268,205	478,681	2,746,886	354,899	2,391,987
	General treasury	Dec. 31, 1912	2,076,645	214,334	2,290,979	202,963	2,088,016
	Library funds	Dec. 31, 1912	3,974	886	4,860	1,080	3,780
	Sinking funds	Dec. 31, 1912	157,377	180,368	337,745	135,342	202,403
	Public trust funds:						
	Municipal	Dec. 31, 1912	9,200	28,062	37,262	15	37,267
	Nonmunicipal	Dec. 31, 1912	20,097	55,011	75,108	15,499	59,609
	Investment funds	Dec. 31, 1912	912		912		912
82	Hoboken, N. J.		4,249,568	375,919	4,625,487	695,378	3,930,109
	General treasury	May 6, 1912	2,520,271	199,299	2,719,570	267,309	2,452,261
	City clerk's fund	May 6, 1912	394		394		394
	Police department fund	May 1, 1912	152,103	3,509	155,612		155,612
	Fire department fund	Apr. 30, 1912	133,877	5,126	139,003	3,465	135,538
	Health fund	Apr. 30, 1912	8,735	673	9,408		9,408

[1] Also the aggregate of payments and of cash on hand at the close of the year.

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TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1912—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 100.]

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT.	Date of close of fiscal year.	Receipts.	Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year.[1]	Cash on hand at close of year.	Payments.
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1912—Continued.						
	Hoboken, N. J.—Continued.						
	School fund	June 30, 1912	$832,168	$97,141	$929,309	$227,931	$701,378
	Industrial school fund	June 30, 1912	14,198	438	14,636	606	14,030
	Library fund	Apr. 30, 1912	25,259	6,514	31,773	7,673	24,100
	Playground fund	Apr. 30, 1912	3,360	----------	3,360	4	3,356
	Waterworks fund	Dec. 31, 1912	216,398	10,644	227,042	1,955	225,087
	Sinking funds	June 30, 1912	333,297	36,859	370,156	164,788	205,368
	Public trust funds:						
	Municipal	Apr. 30, Dec. 31, 1912	8,630	15,716	24,346	21,647	2,699
	Nonmunicipal	Dec. 31, 1912	878	----------	878	----------	878
83	Wilkes-Barre, Pa		1,368,835	311,632	1,680,467	307,699	1,372,768
	City corporation		754,540	132,900	887,440	130,000	757,440
	General treasury	Apr. 1, 1912	733,667	88,816	822,483	92,043	730,440
	Sinking fund	Apr. 1, 1912	20,873	44,084	64,957	37,957	27,000
	School district		614,295	178,732	793,027	177,699	615,328
	General treasury	June 30, 1912	610,507	175,230	785,737	170,439	615,298
	Public trust fund	June 30, 1912	3,788	3,502	7,290	7,260	30
84	Erie, Pa		1,379,638	243,692	1,623,330	285,578	1,337,752
	City corporation		1,041,769	236,254	1,278,023	252,482	1,025,541
	General treasury	Apr. 7, 1912	652,496	93,717	746,213	99,180	647,033
	Waterworks fund	Dec. 31, 1912	331,547	34,117	365,664	74,123	291,541
	Sinking fund	Apr. 7, 1912	57,199	108,420	165,619	79,179	86,440
	Investment fund	Apr. 7, 1912	527	----------	527	----------	527
	School district		337,869	7,438	345,307	33,096	312,211
	General treasury	July 1, 1912	320,976	4,080	325,056	29,098	295,958
	Petty cash fund	July 1, 1912	140	97	237	5	232
	Library and museum funds	July 1, 1912	16,753	3,261	20,014	3,993	16,021
85	Evansville, Ind		3,479,667	376,616	3,856,283	376,855	3,479,428
	City corporation		3,110,534	140,226	3,250,760	192,534	3,058,226
	General treasury	Dec. 31, 1912	2,564,589	100,262	2,664,851	92,172	2,572,679
	Public improvement fund	Dec. 31, 1912	172,359	----------	172,359	----------	172,359
	Street sprinkling fund	Dec. 31, 1912	3,783	----------	3,783	----------	3,783
	Library fund	Dec. 31, 1912	5,032	----------	5,032	1,012	4,020
	Waterworks fund	Dec. 31, 1912	244,341	18,316	262,657	49,074	213,583
	Cemetery funds	Dec. 31, 1912	18,000	4,264	22,264	2,352	19,912
	Sinking fund	Dec. 31, 1912	73,356	1,564	74,920	24,696	50,224
	Public trust funds:						
	Municipal	Dec. 31, 1912	10,704	8,174	18,878	9,929	8,949
	Nonmunicipal	Dec. 31, 1912	2,460	1,752	4,212	4,212	----------
	Investment funds	Dec. 31, 1912	15,910	5,894	21,804	9,087	12,717
	School district		369,133	236,390	605,523	184,321	421,202
	General treasury	July 31, 1912	369,133	236,390	605,523	184,321	421,202
86	Peoria, Ill		2,156,102	186,109	2,342,211	163,387	2,178,824
	City corporation		1,341,850	125,851	1,467,701	128,795	1,338,906
	General treasury	Dec. 31, 1912	1,251,412	104,799	1,356,211	114,136	1,242,075
	House of correction funds	Sept. 30, Dec. 31, 1912	35,940	8,656	44,596	7,125	37,471
	Coliseum fund	Dec. 31, 1912	3,445	40	3,485	405	3,080
	Sinking funds	Dec. 31, 1912	18,849	303	19,152	686	18,466
	Public trust funds	June 30, Dec. 31, 1912	32,204	12,053	44,257	6,443	37,814
	School district		710,254	40,592	750,846	17,729	733,117
	General treasury	June 30, 1912	687,371	40,074	727,445	17,211	710,234
	Sinking fund	June 30, 1912	2,245	518	2,763	518	2,245
	Investment fund	June 30, 1912	20,638	----------	20,638	----------	20,638
	Park district		103,998	19,666	123,664	16,863	106,801
	General treasury	May 31, 1912	73,896	19,666	93,562	9,363	84,199
	Sinking fund	May 31, 1912	30,102	----------	30,102	7,500	22,602
87	Fort Wayne, Ind		2,051,457	684,901	2,736,358	874,933	1,861,425
	City corporation		1,587,741	465,280	2,053,021	556,220	1,496,801
	General treasury	Dec. 31, 1912	523,148	233,607	756,755	257,667	499,088
	Special assessment fund	Dec. 31, 1912	372,079	----------	372,079	----------	372,079
	Police and fire pension fund	Dec. 31, 1912	7,220	3,348	10,568	3,454	7,114
	Electric light fund	Dec. 31, 1912	124,174	65,274	189,448	99,813	89,635
	Waterworks fund	Dec. 31, 1912	148,143	13,679	161,822	17,881	143,941
	Sinking fund	Dec. 31, 1912	26,498	111,696	138,194	138,194	----------
	Public trust funds	Dec. 31, 1912	22,489	349	22,838	446	22,392
	Investment fund	Dec. 31, 1912	33,459	6,029	39,488	7,676	31,812
	Private trust funds	Dec. 31, 1912	330,531	31,298	361,829	31,089	330,740

[1] Also the aggregate of payments and cash on hand at the close of the year.

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TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1912—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 100.]

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT.	Date of close of fiscal year.	Receipts.	Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year.[1]	Cash on hand at close of year.	Payments.
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1912—Continued.						
	Fort Wayne, Ind.—Continued.						
	School district		$463,716	$219,621	$683,337	$318,713	$364,624
	General treasury	July 31, 1912	446,415	206,012	652,427	308,704	343,723
	Library fund	July 31, 1912	17,301	13,609	30,910	10,009	20,901
88	Harrisburg, Pa		2,061,783	552,747	2,614,530	655,210	1,959,320
	City corporation		1,450,848	427,227	1,878,075	512,038	1,366,037
	General treasury	Apr. 1, 1912	1,212,215	268,663	1,480,878	303,517	1,177,361
	Assessment bond fund	Apr. 1, 1912	104,900		104,900		104,900
	Sinking fund	Apr. 1, 1912	129,137	145,596	274,733	194,229	80,504
	Investment fund	Apr. 1, 1912	4,596	12,968	17,564	14,292	3,272
	School district		610,935	125,520	736,455	143,172	593,283
	General treasury	July 3, 1912	562,174	12,746	574,920	4,187	570,733
	Sinking fund	July 3, 1912	37,166	107,189	144,355	131,120	13,235
	Public trust fund	July 3, 1912	11,595	5,585	17,180	7,865	9,315
89	Savannah, Ga		1,791,168	19,402	1,810,570	34,310	1,776,230
	City corporation		1,455,665	8,757	1,464,422	31,561	1,432,861
	General treasury	Dec. 31, 1912	1,429,856	8,757	1,438,613	30,549	1,408,064
	Library funds	Dec. 31, 1912	11,321		11,321	1,012	10,309
	Investment fund	Dec. 31, 1912	14,488		14,488		14,448
	School district		335,503	10,645	346,148	2,779	343,369
	General treasury	Dec. 31, 1912	335,503	10,645	346,148	2,779	343,369
90	East St. Louis, Ill		1,742,245	359,960	2,102,205	227,854	1,874,351
	City corporation		1,195,342	176,853	1,372,195	27,024	1,345,171
	General treasury	Dec. 31, 1912	1,163,391	174,145	1,337,536	24,951	1,312,585
	Registered bond fund	Dec. 31, 1912	31,951	2,708	34,659	2,073	32,586
	School district		305,571	152,448	458,019	158,937	299,082
	General treasury	June 30, 1912	277,481	36,025	313,506	25,756	287,750
	Sinking fund	June 30, 1912	28,090	116,423	144,513	133,181	11,332
	Park district		241,332	30,659	271,991	41,893	230,098
	General treasury	Feb. 28, 1912	241,332	30,659	271,991	41,893	230,098
91	Jacksonville, Fla		1,902,013	780,399	2,682,412	98,992	2,583,420
	City corporation		1,742,575	780,399	2,522,974	98,992	2,423,982
	General treasury	Dec. 31, 1912	1,726,577	753,687	2,480,264	67,176	2,413,088
	Convict labor account	Dec. 31, 1912	9,375		9,375		9,375
	Public trust fund	Dec. 31, 1912	6,623	26,712	33,335	31,816	1,519
	School district		159,438		159,438		159,438
	General treasury	June 30, 1912	159,438		159,438		159,438
92	South Bend, Ind		1,415,126	267,285	1,682,411	406,207	1,276,204
	City corporation		916,187	103,607	1,019,794	159,290	860,504
	General treasury	Dec. 31, 1912	761,042	75,181	836,223	131,448	704,775
	Assessment certificate fund	Dec. 31, 1912	64,131		64,131		64,131
	Market fund	Dec. 31, 1912	300	504	804		804
	Sinking fund	Dec. 31, 1912	13,707	7,872	21,579	9,579	12,000
	Public trust funds	Dec. 31, 1912	16,440	1,364	17,804	7,351	10,453
	Private trust funds	Dec. 31, 1912	60,567	18,686	79,253	10,912	68,341
	School district		498,939	163,678	662,617	246,917	415,700
	General treasury	July 31, 1912	498,939	163,678	662,617	246,917	415,700
93	Terre Haute, Ind		937,543	585,421	1,522,964	496,673	1,026,291
	City corporation		570,217	339,776	909,993	311,997	597,996
	General treasury	Dec. 31, 1912	512,073	298,555	810,628	261,569	549,059
	Street and sidewalk improvement fund	Dec. 31, 1912	8,691		8,691	196	8,495
	Barrett law bonds fund	Dec. 31, 1912	1,916		1,916		1,916
	Sinking fund	Dec. 31, 1912	32,962	35,812	68,774	45,024	23,750
	Public trust funds	Dec. 31, 1912	14,555	5,337	19,892	5,134	14,758
	Private trust fund	Dec. 31, 1912	20	72	92	74	18
	School district		367,326	245,645	612,971	184,676	428,295
	General treasury	July 31, 1912	348,553	242,330	590,883	179,605	411,278
	Library fund	July 31, 1912	18,773	3,315	22,088	5,071	17,017

[1] Also the aggregate of payments and cash on hand at the close of the year.

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TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1912—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 100.]

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT.	Date of close of fiscal year.	Receipts.	Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year.[1]	Cash on hand at close of year.	Payments.
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1912—Continued.						
94	Passaic, N. J.		$2,608,686	$77,361	$2,686,047	$174,993	$2,511,054
	General treasury	June 30, 1912	1,532,772	59,032	1,591,804	148,168	1,443,636
	Tax collector's fund	June 30, 1912	594,614	74	594,688	53	594,635
	Police court fund	June 30, 1912	6,807	----	6,807	----	6,807
	District court fund	June 30, 1912	3,514	262	3,776	----	3,776
	Health fund	June 30, 1912	2,733	----	2,733	----	2,733
	School fund	June 30, 1912	383,542	15,358	398,900	14,217	384,683
	Library fund	June 30, 1912	13,155	433	13,588	219	12,369
	Sinking fund	June 30, 1912	67,384	290	67,674	11,932	55,742
	Public trust fund	Dec. 20, 1912	4,165	1,912	6,077	404	5,673
95	Johnstown, Pa.		731,154	182,344	913,498	138,781	774,717
	City corporation		377,742	147,170	524,912	90,312	434,600
	General treasury	Apr. 1, 1912	333,055	110,794	443,849	80,892	362,957
	Sinking funds	Apr. 1, 1912	44,687	36,376	81,063	9,420	71,643
	School district		353,412	35,174	388,586	48,469	340,117
	General treasury	July 1, 1912	303,764	10,481	314,245	5,338	308,907
	Sinking fund	July 1, 1912	48,807	24,693	73,500	43,131	30,369
	Investment fund	July 1, 1912	841	----	841	----	841
96	Bayonne, N. J.		3,677,465	568,989	4,246,454	488,023	3,758,431
	General treasury	Apr. 30, 1912	2,711,627	110,568	2,822,195	113,537	2,708,658
	School fund	Apr. 30, 1912	485,377	232,295	717,672	125,917	591,755
	Library fund	Dec. 31, 1912	16,346	1,232	17,578	2,134	15,444
	Sinking fund	Apr. 30, 1912	459,085	220,663	679,748	242,195	437,553
	Public trust fund	Dec. 31, 1912	5,030	4,231	9,261	4,240	5,021
97	Brockton, Mass.		3,787,513	256,361	4,043,874	203,522	3,840,352
	General treasury	Nov. 30, 1912	2,458,401	227,716	2,686,117	183,020	2,503,097
	Tax collector's fund	Nov. 30, 1912	1,218,742	2,473	1,221,215	8,715	1,212,500
	Hunters' and dog license fund	Nov. 30, 1912	5,826	----	5,826	----	5,826
	Sinking fund	Nov. 30, 1912	99,358	23,331	122,689	8,076	114,613
	Public trust funds:						
	Municipal	Nov. 30, 1912	3,607	2,841	6,448	3,711	2,737
	Nonmunicipal	Nov. 30, 1912	1,579	----	1,579	----	1,579
98	Portland, Me.		4,046,777	545,247	4,592,024	325,893	4,266,131
	City corporation		3,347,894	506,686	3,854,580	287,349	3,567,231
	General treasury	Dec. 31, 1912	2,592,538	406,571	2,999,409	123,543	2,875,866
	Library fund	Dec. 31, 1912	11,167	1,013	12,180	1,127	11,053
	Cemetery fund	Dec. 31, 1912	1,242	----	1,242	1,242	----
	Sinking fund	Dec. 31, 1912	444,980	98,026	543,006	75,101	467,905
	Public trust funds:						
	Municipal	Dec. 31, 1912	296,869	605	297,474	85,736	211,738
	Nonmunicipal	Dec. 31, 1912	798	471	1,269	600	669
	Bridge district		31,281	1,422	32,703	984	31,719
	General treasury	Dec. 31, 1912	31,281	1,422	32,703	984	31,719
	Water district		667,602	37,139	704,741	37,560	667,181
	General treasury	Dec. 31, 1912	502,636	8,203	510,839	16,742	494,097
	Sinking funds	Dec. 31, 1912	99,655	28,936	128,591	20,818	107,773
	Investment funds	Dec. 31, 1912	65,311	----	65,311	----	65,311
99	Holyoke, Mass.		3,095,000	447,094	3,542,094	435,755	3,106,339
	General treasury	Nov. 30, 1912	2,661,701	279,756	2,941,457	263,914	2,677,543
	High school lunch fund	June 30, 1912	3,810	----	3,810	4	3,806
	Waterworks fund	Nov. 30, 1912	175,637	78,756	254,393	35,697	218,696
	Hunters' and dog license fund	Nov. 30, 1912	3,015	----	3,015	----	3,015
	Sinking funds	Nov. 30, 1912	217,957	88,582	306,539	136,140	170,399
	Public trust fund (nonmunicipal)	Nov. 30, 1912	38	----	38	----	38
	Investment fund	Nov. 30, 1912	32,842	----	32,842	----	32,842
100	Charleston, S. C.		971,456	68,152	1,039,608	124,169	915,439
	City corporation		856,746	46,799	903,545	96,966	806,579
	General treasury	Dec. 31, 1912	783,236	13,048	796,284	51,151	745,133
	Sewer bond fund	Dec. 31, 1912	8,317	2,404	10,721	917	9,804
	Convict labor account	Dec. 31, 1912	8,100	----	8,100	----	8,100
	Commissioners of colonial commons fund	Dec. 31, 1912	1,060	1,532	2,592	1,581	1,011
	West End improvement fund	Dec. 31, 1912	121	1,999	2,120	29	2,091
	Sinking funds	Dec. 31, 1912	20,509	1,897	22,406	7,533	14,873
	Public trust funds	Dec. 31, 1912	30,403	25,919	56,322	30,755	25,567
	Private trust fund	Dec. 31, 1912	5,000	----	5,000	5,000	----
	School district		114,710	21,353	136,063	27,203	108,860
	General treasury	June 30, 1912	114,710	21,353	136,063	27,203	108,860

[1] Also the aggregate of payments and cash on hand at the close of the year.

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TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1912—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 100.]

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT.	Date of close of fiscal year.	Receipts.	Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year.[1]	Cash on hand at close of year.	Payments.
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1912—Continued.						
101	Wichita, Kans.		$1,890,917	$90,750	$1,981,667	$117,431	$1,864,236
	City corporation		1,424,858	49,419	1,474,277	45,380	1,428,897
	General treasury	Dec. 31, 1912	1,420,477	45,504	1,465,981	40,797	1,425,184
	Public trust fund	Dec. 31, 1912	4,381	3,915	8,296	4,583	3,713
	School district		466,059	41,331	507,390	72,051	435,339
	General treasury	June 30, 1912	466,059	41,331	507,390	72,051	435,339
102	Allentown, Pa.		736,847	219,166	956,013	200,825	755,188
	City corporation		475,770	121,667	597,437	138,086	459,351
	General treasury	Apr. 1, 1912	407,134	59,115	466,249	69,694	396,555
	Sinking funds	Apr. 1, 1912	68,636	62,552	131,188	68,392	62,796
	School district		261,077	97,499	358,576	62,739	295,837
	General treasury	June 30, 1912	172,603	56,340	228,943	4,120	224,823
	Sinking fund	June 30, 1912	88,474	41,159	129,633	58,619	71,014
103	Springfield, Ill.		1,681,095	234,360	1,915,455	354,884	1,560,571
	City corporation		1,069,407	90,995	1,160,402	87,018	1,073,384
	General treasury	Feb. 29, 1912	968,957	78,277	1,047,234	60,659	986,575
	Street railway franchise fund	Feb. 29, 1912	16,777	876	17,653	8,442	9,211
	Library fund	Feb. 29, 1912	13,225	1,781	15,006	1,828	13,178
	Registered bond fund	Feb. 29, 1912	38,605	6,071	44,676	2,478	42,198
	Cash in transit	Feb. 29, 1912	805		805	805	
	Sinking fund	Feb. 29, 1912	16,086	1,516	17,602	70	17,532
	Public trust funds:						
	Municipal	Feb. 29, 1912	8,997	2,169	11,166	11,160	6
	Nonmunicipal	Feb. 29, 1912	4,652	305	4,957	1,576	3,381
	Investment fund	Feb. 29, 1912	1,303		1,303		1,303
	School district		471,164	140,343	611,507	264,598	346,909
	General treasury	June 30, 1912	471,164	140,343	611,507	264,598	346,909
	Park district		140,524	3,022	143,546	3,268	140,278
	General treasury	May 31, 1912	140,524	3,022	143,546	3,268	140,278
104	Covington, Ky.		2,004,580	305,070	2,309,650	274,763	2,034,887
	General treasury	Dec. 31, 1912	1,190,667	189,411	1,380,078	198,185	1,181,893
	Latonia claims fund	Dec. 31, 1912		2,047	2,047	976	1,071
	Newport and Covington bridge fund	June 1, 1912	4,301	22	4,323	66	4,257
	School fund	June 30, 1912	265,880	1,813	267,693	43,663	224,030
	Library fund	Dec. 31, 1912	9,843	1,101	10,944	2,822	8,122
	Park fund	Dec. 31, 1912	17,526	81,206	98,732	23,820	74,912
	Waterworks fund	Dec. 31, 1912	137,802	28,654	166,456	3,796	162,660
	Cash in transit	Dec. 31, 1912	135		135	135	
	Sinking fund	Dec. 31, 1912	378,426	816	379,242	1,300	377,942
	Investment fund	Dec. 31, 1912					
105	Altoona, Pa.		1,085,571	601,964	1,687,535	392,387	1,295,148
	City corporation		672,064	580,716	1,252,780	376,297	876,483
	General treasury	Mar. 31, 1912	501,309	485,014	986,323	327,354	658,969
	Special assessment fund	Mar. 31, 1912	44,700		44,700		44,700
	Sinking fund	Mar. 31, 1912	126,055	95,702	221,757	48,943	172,814
	School district		413,507	21,248	434,755	16,090	418,665
	General treasury	July 1, 1912	368,530	6,558	375,088	6,290	368,798
	Sinking fund	July 1, 1912	44,977	14,690	59,667	9,800	49,867
106	Pawtucket, R. I.		2,954,293	277,688	3,231,981	342,313	2,889,668
	General treasury	Dec. 31, 1912	2,711,816	44,984	2,756,800	124,645	2,632,155
	Sinking funds	Dec. 31, 1912	225,196	174,313	399,509	154,104	245,345
	Public trust fund:						
	Municipal	Dec. 31, 1912	5,895	8,607	14,582	11,251	3,331
	Nonmunicipal	Dec. 31, 1912	4,719	45,719	50,438	50,438	
	Investment fund	Dec. 31, 1912	6,464	3,516	9,980	1,143	8,837
	Private trust fund	Dec. 31, 1912	213	459	672	672	
107	Canton, Ohio		1,669,728	600,344	2,270,072	739,277	1,530,795
	City corporation		1,390,558	433,459	1,824,017	569,148	1,254,869
	General treasury	Dec. 31, 1912	942,333	293,468	1,235,801	401,367	834,434
	Library fund	Aug. 31, 1912	7,121	781	7,902	198	7,704
	Premium and accrued interest account	Dec. 31, 1912	132,419		132,419	814	131,605
	Sinking funds	Dec. 31, 1912	296,635	130,309	426,944	161,052	265,892
	Public trust funds	Dec. 31, 1912, Jan. 31, 1913	12,050	8,901	20,951	5,707	15,244

[1] Also the aggregate of payments and cash on hand at the close of the year.

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TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1912—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 100.]

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT.	Date of close of fiscal year.	Receipts.	Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year.[1]	Cash on hand at close of year.	Payments.
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1912—Continued.						
	Canton, Ohio—Continued.						
	School district		$279,170	$166,885	$446,055	$170,129	$275,926
	General treasury	Aug. 31, 1912	244,717	149,894	394,611	148,847	245,764
	Sinking fund	Aug. 31, 1912	34,453	16,991	51,444	21,282	30,162
108	Mobile, Ala		1,382,965	155,171	1,538,136	148,277	1,389,859
	City corporation		1,089,819	155,171	1,244,990	148,277	1,096,713
	General treasury	Sept. 30, 1912	972,135	113,723	1,085,858	96,972	988,886
	Convict labor account	Sept. 30, 1912	11,746		11,746		11,746
	Sinking funds	Sept. 30, Dec. 31, 1912	105,938	41,448	147,386	51,305	96,081
	School district		293,146		293,146		293,146
	General treasury	Sept. 3, 1912	293,146		293,146		293,146
109	Sacramento, Cal		2,344,837	573,119	2,917,956	871,556	2,046,400
	City corporation		1,643,196	498,566	2,141,762	589,918	1,551,844
	General treasury	Dec. 31, 1912	1,226,892	496,889	1,723,781	587,307	1,136,474
	Special assessment fund	Dec. 31, 1912	414,978		414,978		414,978
	Library fund	Dec. 31, 1912	240	57	297		297
	Art gallery fund	Dec. 31, 1912	112	132	244	226	18
	Public trust fund	Dec. 31, 1912	974	1,488	2,462	2,385	77
	School district		701,641	74,553	776,194	281,638	494,556
	General treasury	June 30, 1912	676,553	73,913	750,466	263,905	486,591
	Sinking funds	June 30, 1912	25,058	640	25,698	17,733	7,965
110	Saginaw, Mich		2,128,011	230,389	2,358,400	143,612	2,214,788
	City corporation		1,860,966	121,790	1,982,756	110,274	1,872,482
	General treasury	June 30, 1912	1,501,324	52,635	1,553,959	70,814	1,483,145
	Auditorium fund	Dec. 31, 1912	7,946	2,126	10,072	2,038	8,034
	Sinking funds	June 30, 1912	337,421	48,468	385,889	33,659	352,230
	Public trust funds:						
	Municipal	June 30, 1912	12,581	17,800	30,381	2,824	27,557
	Nonmunicipal	June 30, 1912	1,694	761	2,455	939	1,516
	School district		267,045	108,599	375,644	33,338	342,306
	General treasury	May 30, June 30, 1912	240,066	108,599	348,665	32,786	315,879
	Public trust fund	May 20, 1912	26,979		26,979	552	26,427
111	Sioux City, Iowa		1,171,299	58,197	1,229,496	67,767	1,161,729
	City corporation		807,941	24,743	832,684	44,263	788,421
	General treasury	Mar. 31, 1912	804,839	22,579	827,418	41,187	786,231
	Public trust funds	Mar. 31, 1912	3,102	2,164	5,266	3,076	2,190
	School district		363,358	33,454	396,812	23,504	373,308
	General treasury	June 30, 1912	363,358	33,454	396,812	23,504	373,308
112	Binghamton, N. Y		1,241,439	268,289	1,509,728	230,341	1,279,387
	General treasury	Dec. 31, 1912	873,308	161,402	1,034,710	89,303	945,407
	County supervisors' fund	Oct. 31, 1912	71,726	333	72,059		72,059
	City hospital fund	Dec. 31, 1912	22,844	933	23,777	26	23,751
	Mountain sanitarium fund	Dec. 31, 1912	4,231	10	4,241		4,241
	Library fund	Dec. 31, 1912	11,520	110	11,630	17	11,613
	Waterworks funds	Dec. 31, 1912	155,436	99,184	254,620	107,283	147,337
	Sinking fund	Dec. 31, 1912	37,166	995	38,161	23,969	14,192
	Public trust funds	Sept. 30, Dec. 31, 1912	5,689	5,322	11,011	9,730	1,281
	Investment fund	Dec. 31, 1912	37,386		37,386		37,386
	Private trust fund	Dec. 31, 1912	22,133		22,133	13	22,120
113	Atlantic City, N. J		4,019,611	1,256,665	5,276,276	872,811	4,403,465
	General treasury	Dec. 31, 1912	2,791,402	882,813	3,674,215	466,437	3,207,778
	Health fund	Dec. 31, 1912	15,000	23	15,023		15,023
	School improvement fund	Dec. 31, 1912	46,340	118,893	165,233	34,384	130,849
	School fund	Dec. 31, 1912	458,481	52,165	510,646	103,104	407,542
	Library fund	Dec. 31, 1912	14,730	2,823	17,553	3,031	14,522
	Sinking fund	Dec. 31, 1912	680,916	197,008	877,924	263,769	614,155
	Public trust fund	Jan. 20, 1913	12,742	2,940	15,682	2,086	13,596

[1] Also the aggregate of payments and cash on hand at the close of the year.

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TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1912—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 100.]

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT.	Date of close of fiscal year.	Receipts.	Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year.[1]	Cash on hand at close of year.	Payments.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912.						
114	Rockford, Ill.		$1,701,913	$86,944	$1,788,857	$81,360	$1,707,497
	City corporation		894,076	17,012	911,088	19,422	891,666
	General treasury	Dec. 31, 1912	857,763	9,723	867,486	10,346	857,140
	Library fund	May 31, 1912	32,648	3,283	35,931	3,855	32,076
	Public trust funds	Dec. 31, 1912	3,665	4,006	7,671	5,221	2,450
	School district		762,002	27,311	789,313	40,307	749,006
	General treasury	Dec. 31, 1912	762,002	27,311	789,313	40,307	749,006
	Park district		45,835	42,621	88,456	21,631	66,825
	General treasury	Dec. 31, 1912	45,835	42,621	88,456	21,631	66,825
115	Little Rock, Ark.		1,469,102	320,418	1,789,520	120,134	1,669,386
	City corporation		1,165,405	128,978	1,294,383	53,840	1,240,543
	General treasury	Dec. 31, 1912	458,623	10,069	468,692	2,352	466,340
	Sewer and street improvement fund	Sept. —, 1912	686,714	111,578	798,292	44,545	753,747
	Convict labor account	Dec. 31, 1912	11,098		11,098		11,098
	Cemetery funds	June 30, Oct. 8, Dec. 31, 1912	8,970	7,331	16,301	6,943	9,358
	School district		303,697	191,440	495,137	66,294	428,843
	General treasury	Aug. 31, 1912	303,697	191,440	495,137	66,294	428,843
116	Augusta, Ga.		2,041,417	93,356	2,134,773	354,505	1,780,268
	City corporation		1,804,713	88,693	1,893,406	345,625	1,547,781
	General treasury	Dec. 31, 1912	1,240,011	20,386	1,260,397	29,773	1,230,624
	Flood protection bond fund	Dec. 31, 1912	248,342		248,342	103,482	144,860
	Convict labor account	Dec. 31, 1912	11,250		11,250		11,250
	Hospital funds	Dec. 31, 1912	196,545	98	196,643	138,586	58,057
	Waterworks fund	Dec. 31, 1912	103,175		103,175	55,292	47,883
	Summerville bond fund	Dec. 31, 1912	315	64,459	64,774	9,667	65,107
	Sinking fund	Dec. 31, 1912	5,075	3,750	8,825	8,825	
	School district		236,704	4,663	241,367	8,880	232,487
	General treasury	Aug. 31, 1912	232,012	4,663	236,675	8,880	227,795
	Public trust fund	Aug. 31, 1912	4,692		4,692		4,692
117	Springfield, Ohio		2,299,741	296,503	2,596,244	735,723	1,860,521
	City corporation		1,948,673	153,143	2,101,816	623,466	1,478,350
	General treasury	Dec. 31, 1912	1,356,298	114,762	1,471,060	606,395	864,665
	Library fund	Apr. 30, 1912	8,271	1,144	9,415	1,030	8,385
	Park fund	Dec. 31, 1912	12,141	1,032	13,173	3,039	10,134
	Cash in transit	Aug. 31, 1912	876		876	876	
	Sinking funds	Dec. 31, 1912	514,819	28,367	543,186		543,186
	Public trust funds	Dec. 31, 1912	56,268	6,938	63,206	11,226	51,980
	Private trust fund	Dec. 31, 1912		900	900	900	
	School district		351,068	143,360	494,428	112,257	382,171
	General treasury	Aug. 31, 1912	327,648	137,997	465,645	97,009	368,636
	Sinking fund	Aug. 31, 1912	18,800	698	19,498	8,698	10,800
	Public trust fund	Aug. 31, 1912	4,620	4,665	9,285	6,550	2,735
118	Lancaster, Pa.		636,630	124,565	761,195	81,724	679,471
	City corporation		452,318	113,372	565,690	80,153	485,537
	General treasury	June 1, 1912	450,267	112,073	562,340	78,062	484,278
	Public trust fund	June 1, 1912	2,051	1,299	3,350	2,091	1,259
	School district		184,312	11,193	195,505	1,571	193,934
	General treasury	June 30, 1912	184,312	11,193	195,505	1,571	193,934
119	Pueblo, Colo.		1,806,757	90,322	1,897,079	164,052	1,733,027
	City corporation		1,328,985	47,238	1,376,223	96,868	1,279,355
	General treasury	Dec. 31, 1912	760,221	19,679	779,900	84,272	695,628
	Library funds	Dec. 31, 1912	7,595	1,946	9,541	1,750	7,791
	Waterworks funds	Dec. 31, 1912	496,676	11,657	508,333	2,533	505,800
	Sinking fund	Dec. 31, 1912	52,442	13,956	66,398	8,313	58,085
	Investment funds	Dec. 31, 1912	12,051		12,051		12,051
	School district		477,772	43,084	520,856	67,184	453,672
	General treasury	June 30, 1912	461,220	39,055	500,275	64,659	435,616
	Sinking funds	June 30, 1912	16,552	4,029	20,581	2,525	18,056

[1] Also the aggregate of payments and cash on hand at the close of the year.

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TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1912—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 100.]

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT.	Date of close of fiscal year.	Receipts.	Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year.[1]	Cash on hand at close of year.	Payments.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912—Continued.						
120	New Britain, Conn.		$1,235,701	$89,582	$1,325,283	$154,149	$1,171,134
	General treasury	Mar. 31, 1912	1,114,926	89,576	1,204,502	154,147	1,050,355
	Police court fund	Mar. 31, 1912	9,493	6	9,499	2	9,497
	Sinking funds	Mar. 31, 1912	103,162	----	103,162	----	103,162
	Public trust funds:						
	Municipal	Mar. 31, 1912	3,780	----	3,780	----	3,780
	Nonmunicipal	Mar. 31, 1912	4,340	----	4,340	----	4,340
121	Chattanooga, Tenn.		1,505,540	237,069	1,742,609	443,657	1,298,952
	General Treasury	Sept. 30, 1912	1,426,814	221,841	1,648,655	432,744	1,215,911
	Public improvement bond fund	Sept. 30, 1912	2,407	----	2,407	----	2,407
	Convict labor account	Sept. 30, 1912	3,714	----	3,714	----	3,714
	Hospital fund	Sept. 30, 1912	38,971	1,003	39,974	----	39,974
	School fund	Sept. 30, 1912	306	----	306	----	306
	Library fund	Sept. 30, 1912	10,823	217	11,040	294	10,746
	Cash in transit	Sept. 30, 1912	----	4,000	4,000	----	4,000
	Sinking fund	Sept. 30, 1912	13,874	175	14,049	199	13,850
	Public trust funds	Sept. 30, 1912	8,539	9,195	17,734	9,857	7,877
	Private trust fund	Sept. 30, 1912	92	638	730	563	167
122	York, Pa.		553,597	244,595	798,192	95,915	702,277
	City corporation		430,283	115,721	546,004	59,788	486,216
	General treasury	Apr. 1, 1912	364,899	63,017	427,916	24,796	403,120
	Assessment paving fund	Apr. 1, 1912	9,500	----	9,500	----	9,500
	Sinking fund	Apr. 1, 1912	55,131	52,704	107,835	34,992	72,843
	Public trust funds	Apr. 1, 1912	753	----	753	----	753
	School district		123,314	128,874	252,188	36,127	216,061
	General treasury	July 1, 1912	104,790	102,187	206,977	30,781	176,196
	Library fund	July 1, 1912	1,275	4	1,279	22	1,257
	Sinking fund	July 1, 1912	17,249	26,683	43,932	5,324	38,608
123	Malden, Mass.		2,170,963	47,831	2,218,794	98,246	2,120,548
	General treasury	Dec. 31, 1912	2,025,620	33,606	2,059,226	84,488	1,974,738
	Hunters' and dog license fund	Dec. 31, 1912	3,078	----	3,078	----	3,078
	Library fund	Dec. 31, 1912	26,376	2,099	28,475	1,111	27,364
	Park fund	Dec. 31, 1912	1,550	63	1,613	10	1,603
	Sinking funds	Dec. 31, 1912	70,489	3,672	74,161	6,184	67,977
	Public trust funds:						
	Municipal	Dec. 31, 1912	32,408	6,050	38,458	5,424	33,034
	Nonmunicipal	Dec. 31, 1912	11,112	2,341	13,453	1,029	12,424
	Investment fund	Dec. 31, 1912	330	----	330	----	330
124	Berkeley, Cal.		966,262	183,729	1,149,991	182,989	967,002
	City corporation		529,377	110,683	640,060	111,133	528,927
	General treasury	June 30, 1912	336,544	84,407	420,951	76,726	344,225
	Special assessment fund	June 30, 1912	138,640	----	138,640	----	138,640
	Sinking fund	June 30, 1912	37,126	7,534	44,660	13,985	30,675
	Private trust fund	June 30, 1912	17,067	18,742	35,809	20,422	15,387
	School district		436,885	73,046	509,931	71,856	438,075
	General treasury	June 30, 1912	382,046	23,256	405,302	22,339	382,963
	Sinking fund	June 30, 1912	51,749	49,790	101,539	49,517	52,022
	Investment fund	June 30, 1912	3,090	----	3,090	----	3,090
125	Bay City, Mich.		1,011,128	209,463	1,220,591	153,169	1,067,422
	City corporation		889,764	83,285	973,049	108,953	864,096
	General treasury	June 30, 1912	755,579	57,234	812,813	87,476	725,337
	Sinking funds	June 30, 1912	134,185	26,051	160,236	21,477	138,759
	School district		121,364	126,178	247,542	44,216	203,326
	General treasury	June 30, 1912	121,364	126,178	247,542	44,216	203,326
126	Haverhill, Mass.		2,806,909	72,235	2,879,144	96,534	2,782,610
	General treasury	Dec. 31, 1912	1,927,961	42,732	1,970,693	91,868	1,878,825
	Hunters' and dog license fund	Dec. 31, 1912	2,251	----	2,251	----	2,251
	Library fund	Dec. 31, 1912	21,335	234	21,569	471	21,098
	Waterworks fund	Nov. 30, 1912	155,589	28,855	184,444	2,752	181,692
	Sinking funds	Dec. 31, 1912	671,891	414	672,305	1,443	670,862
	Public trust funds:						
	Municipal	Dec. 31, 1912	25,404	----	25,404	----	25,404
	Nonmunicipal	Dec. 31, 1912	63	----	63	----	63
	Investment funds	Dec. 31, 1912	2,415	----	2,415	----	2,415

[1] Also the aggregate of payments and cash on hand at the close of the year.

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TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1912—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 100.]

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT.	Date of close of fiscal year.	Receipts.	Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year.[1]	Cash on hand at close of year.	Payments.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912—Continued.						
127	Topeka, Kans.		$1,526,111	$286,211	$1,812,322	$299,298	$1,513,024
	City corporation		1,167,429	271,986	1,439,415	277,772	1,161,643
	General treasury	Dec. 31, 1912	915,004	253,330	1,168,334	239,867	928,467
	Library fund	Dec. 31, 1912	8,304	659	8,963	2,784	6,179
	Waterworks fund	Dec. 31, 1912	122,237	830	123,067	874	122,193
	Sinking funds	Dec. 31, 1912	113,595	10,858	124,453	24,453	100,000
	Public trust funds	Dec. 31, 1912	8,052	6,309	14,361	9,557	4,804
	Investment fund	Dec. 31, 1912	237	----	237	237	----
	School district		358,682	14,225	372,907	21,526	351,381
	General treasury	Dec. 31, 1912	358,682	14,225	372,907	21,526	351,381
128	Salem, Mass.		1,703,655	55,049	1,758,704	50,092	1,708,612
	General treasury	Nov. 30, 1912	1,630,125	41,663	1,671,788	39,248	1,632,540
	Hunters' and dog license fund	Nov. 30, 1912	2,375	----	2,375	----	2,375
	Library fund	Nov. 30, 1912	17,522	658	18,180	920	17,260
	Public trust funds:						
	Municipal	Nov. 30, 1912	13,734	7,192	20,926	9,119	11,807
	Nonmunicipal	Nov. 30, 1912	1,842	1,197	3,039	547	2,492
	Investment fund	Nov. 30, 1912	38,057	4,339	42,396	258	42,138
129	Lincoln, Nebr.		1,304,461	347,324	1,651,785	396,102	1,255,683
	City corporation		968,847	290,852	1,259,699	350,987	908,712
	General treasury	Mar. 31, 1912	864,393	256,075	1,120,468	270,556	849,912
	Library fund	Mar. 31, 1912	12,120	5,494	17,614	5,246	12,368
	Sinking funds	Mar. 31, 1912	92,277	29,283	121,560	75,160	46,400
	Investment fund	Mar. 31, 1912	57	----	57	25	32
	School district		335,614	56,472	392,086	45,115	346,971
	General treasury	June 30, 1912	335,614	56,472	392,086	45,115	346,971
130	Davenport, Iowa		1,367,366	345,974	1,713,340	433,475	1,279,865
	City corporation		1,012,234	299,437	1,311,671	392,816	918,855
	General treasury	Mar. 31, 1912	768,431	260,451	1,028,882	262,970	765,912
	Library fund	Mar. 31, 1912	24,659	8,771	33,430	9,497	23,933
	Park fund	Mar. 31, 1912	113,304	3,250	116,554	23,111	93,443
	Levee fund	Mar. 31, 1912	79,145	363	79,508	67,541	11,967
	Sinking funds	Mar. 31, 1912	24,018	14,287	38,305	15,125	23,180
	Public trust funds	Mar. 31, 1912	2,677	12,315	14,992	14,572	420
	School district		355,132	46,537	401,669	40,659	361,010
	General treasury	June 30, 1912	355,132	46,537	401,669	40,659	361,010
131	El Paso, Tex.		1,986,519	737,112	2,723,631	841,026	1,882,605
	General treasury	Mar. 31, 1912	1,516,374	624,366	2,140,740	695,730	1,445,010
	School fund	June 30, 1912	317,153	343	317,496	54,233	263,263
	Library fund	Dec. 31, 1912	6,775	112	6,887	30	6,857
	Sinking fund	Mar. 31, 1912	146,217	112,291	258,508	91,033	167,475
132	San Diego, Cal.		3,482,245	1,003,620	4,485,865	1,775,873	2,709,992
	City corporation		2,962,312	680,198	3,642,510	1,332,409	2,310,101
	General treasury	Dec. 31, 1912	2,224,039	538,801	2,762,840	1,143,081	1,619,759
	Special assessment funds	Dec. 31, 1912	444,613	8,150	452,763	2,156	450,607
	Sinking fund	Dec. 31, 1912	276,966	127,877	404,843	174,247	230,596
	Public trust fund	Dec. 31, 1912	8,383	4,706	13,089	12,489	600
	Private trust fund	Dec. 31, 1912	8,311	664	8,975	436	8,539
	School district		519,933	323,422	843,355	443,464	399,891
	General treasury	June 30, 1912	452,848	240,001	692,849	339,318	353,531
	Sinking fund	June 30, 1912	67,085	83,421	150,506	104,146	46,360
133	Tampa, Fla.		945,742	188,593	1,134,335	256,594	877,741
	City corporation		762,691	182,921	945,612	231,995	713,617
	General treasury	May 31, 1912	548,341	98,692	647,033	120,770	526,263
	Public works fund	May 31, 1912	128,329	33,088	161,417	45,335	116,082
	Convict labor account	May 31, 1912	14,000	----	14,000	----	14,000
	Sinking fund	May 31, 1912	59,018	41,422	100,440	58,940	41,500
	Investment fund	May 31, 1912	707	----	707	----	707
	Private trust fund	May 31, 1912	12,296	9,719	22,015	6,950	15,065
	School district		183,051	5,672	188,723	24,599	164,124
	General treasury	June 30, 1912	183,051	5,672	188,723	24,599	164,124

[1] Also the aggregate of payments and cash on hand at the close of the year.

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TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1912—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 100.]

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT.	Date of close of fiscal year.	Receipts.	Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year.[1]	Cash on hand at close of year.	Payments.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912—Continued.						
134	McKeesport, Pa.		$881,039	$345,055	$1,226,094	$328,688	$897,406
	City corporation		612,811	166,051	778,862	166,793	612,069
	General treasury	Apr. 10, 1912	505,191	73,261	578,452	70,449	508,003
	Improvement fund	Apr. 10, 1912	44,571	1,383	45,954	16,158	29,796
	Library fund	Apr. 30, 1912	5,158	172	5,330	60	5,270
	Sinking fund	Apr. 10, 1912	57,891	91,235	149,126	80,126	69,000
	School district		268,228	179,004	447,232	161,895	285,337
	General treasury	June 30, 1912	245,815	65,606	311,421	39,084	272,337
	Sinking fund	June 30, 1912	22,413	113,398	135,811	122,811	13,000
135	Flint, Mich.		1,073,880	388,172	1,462,052	373,770	1,088,282
	City corporation		848,542	336,665	1,185,207	311,847	873,360
	General treasury	Feb. 29, 1912	637,332	149,447	786,779	135,370	651,409
	Waterworks fund	Nov. 30, 1912	209,523	185,125	394,648	172,914	221,734
	Public trust funds (nonmunicipal)	Feb. 29, 1912	1,687	2,093	3,780	3,563	217
	School district		225,338	51,507	276,845	61,923	214,922
	General treasury	June 30, 1912	225,338	51,507	276,845	61,923	214,922
136	Kalamazoo, Mich.		1,270,121	196,072	1,466,193	331,616	1,134,577
	City corporation		637,927	183,836	821,763	91,899	729,864
	General treasury	Mar. 31, 1912	541,224	107,353	648,577	22,444	626,133
	Sinking funds	Mar. 31, 1912	95,944	74,984	170,928	67,269	103,659
	Public trust fund (nonmunicipal)	Mar. 31, 1912	759	1,499	2,258	2,186	72
	School district		632,194	12,236	644,430	239,717	404,713
	General treasury	May 31, 1912	632,194	12,236	644,430	239,717	404,713
137	Racine, Wis.		999,768	112,298	1,112,066	23,895	1,088,171
	General treasury	Dec. 31, 1912	979,475	96,355	1,075,830	20,337	1,055,493
	Public trust funds:						
	Municipal	Dec. 31, 1912	19,974	860	20,834	854	19,980
	Nonmunicipal	Dec. 31, 1912	49	1,906	1,955	1,950	5
	Investment fund	Dec. 31, 1912	270	13,177	13,447	754	12,693
138	Superior, Wis.		1,293,189	276,551	1,569,740	277,618	1,292,122
	General treasury	Sept. 30, 1912	1,017,973	90,294	1,108,267	97,623	1,010,644
	School fund	June 30, 1912	223,466	103,253	326,719	107,976	218,743
	Library fund	June 30, 1912	13,071	10,456	23,527	10,619	12,908
	Sinking funds	Sept. 30, 1912	30,877	67,804	98,681	49,686	48,995
	Public trust funds	Apr. 30, 1912	7,802	4,744	12,546	11,714	832
139	Wheeling, W. Va.		1,017,492	454,554	1,472,046	324,609	1,147,437
	City corporation		812,879	442,309	1,255,188	314,492	940,696
	General treasury	June 30, 1912	251,645	1,397	253,042	3,388	249,654
	Public improvement funds	June 30, 1912	260,332	282,240	542,572	148,008	394,564
	Public debt fund	June 30, 1912	158,435	16,355	174,790	903	173,887
	Convict labor account	June 30, 1912	3,690	----------	3,690	----------	3,690
	Sinking fund	June 30, 1912	136,848	139,930	276,778	161,623	115,155
	Public trust funds	June 30, 1912	1,321	1,561	2,882	80	2,802
	Private trust funds	June 30, 1912	608	826	1,434	490	944
	School district		204,613	12,245	216,858	10,117	206,741
	General treasury	June 30, 1912	196,478	12,109	208,587	9,902	198,685
	Library fund	June 20, 1912	8,135	136	8,271	215	8,056
140	Macon, Ga.		1,142,735	97,223	1,239,958	75,322	1,164,636
	City corporation		1,005,978	97,223	1,103,201	75,322	1,027,879
	General treasury	Dec. 16, 1912	620,613	76,470	697,083	17,979	679,104
	Convict labor account	Dec. 16, 1912	21,090	----------	21,090	----------	21,090
	Waterworks fund	Dec. 16, 1912	329,144	20,753	349,897	57,343	292,554
	Sinking fund	Dec. 16, 1912	35,131	----------	35,131	----------	35,131
	School district		136,757	----------	136,757	----------	136,757
	General treasury	June 30, 1912	136,757	----------	136,757	----------	136,757
141	Newton, Mass.		3,999,844	135,474	4,135,318	145,341	3,989,977
	General treasury	Dec. 31, 1912	3,261,175	131,010	3,392,185	138,391	3,253,794
	Hunters' and dog license fund	Dec. 31, 1912	4,219	----------	4,219	----------	4,219
	Sinking funds	Dec. 31, 1912	726,904	1,728	728,632	3,588	725,044
	Public trust funds	Dec. 31, 1912	6,428	2,456	8,884	2,978	5,906
	Investment fund	Dec. 31, 1912	1,118	280	1,398	384	1,014

[1] Also the aggregate of payments and cash on hand at the close of the year.

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TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1912—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 100.]

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT.	Date of close of fiscal year.	Receipts.	Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year.[1]	Cash on hand at close of year.	Payments.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912—Continued.						
142	Butte, Mont.		$1,562,672	$173,179	$1,735,851	$184,820	$1,551,031
	City corporation.		1,248,477	133,597	1,382,074	131,163	1,250,911
	General treasury	Apr. 30, 1912	1,040,465	126,570	1,167,035	109,872	1,057,163
	Sinking fund	Apr. 30, 1912	202,646		202,646	20,296	182,348
	Public trust fund	Apr. 30, 1912	5,366	7,027	12,393	993	11,400
	School district.		314,195	39,582	353,777	53,657	300,120
	General treasury	July 31, 1912	301,958	3,036	304,994	31,855	273,139
	Sinking fund	July 31, 1912	12,237	36,546	48,783	21,802	26,981
143	Woonsocket, R. I.		1,486,764	154,257	1,641,021	62,624	1,578,397
	General treasury	Dec. 31, 1912	1,287,401	86,337	1,373,738	38,142	1,335,596
	Library fund	Dec. 31, 1912	352	549	901	560	341
	Sinking fund	Dec. 31, 1912	196,601	65,703	262,304	19,893	242,411
	Public trust funds	Dec. 31, 1912	2,410	1,668	4,078	4,029	49
144	Montgomery, Ala.		1,230,231	132,842	1,363,073	57,317	1,305,756
	General treasury	Dec. 31, 1912	1,075,223	116,870	1,192,093	26,749	1,165,344
	Public improvement fund	Dec. 31, 1912	15,137		15,137		15,137
	Convict labor account	Dec. 31, 1912	8,322		8,322		8,322
	School fund	June 30, 1912	123,131	12,212	135,343	28,047	107,296
	Library fund	Dec. 31, 1912	7,063	676	7,739	2,028	5,711
	Private trust fund	Dec. 31, 1912	1,355	3,084	4,439	493	3,946
145	Chester, Pa.		998,470	407,233	1,405,703	471,921	933,782
	City corporation.		733,823	370,353	1,104,176	421,267	682,909
	General treasury	Apr. 1, 1912	647,098	319,388	966,486	330,274	636,212
	Sinking fund	Apr. 1, 1912	86,725	50,965	137,690	90,993	46,697
	School district.		264,647	36,880	301,527	50,654	250,873
	General treasury	June 30, 1912	225,893	3,738	229,631	4,061	225,570
	Sinking fund	June 30, 1912	38,036	33,142	71,178	45,891	25,287
	Public trust fund	June 30, 1912	718		718	702	16
146	Fitchburg, Mass.		2,884,074	62,438	2,946,512	133,052	2,813,460
	General treasury	Nov. 30, 1912	2,228,555	34,128	2,262,683	31,056	2,231,627
	Hunters' and dog license fund	Nov. 30, 1912	2,800		2,800		2,800
	Hospital fund	Nov. 30, 1912	42,786	634	43,420	966	42,454
	Library fund	Nov. 30, 1912	253	34	287	29	258
	Restoration of trust funds	Nov. 30, 1912	64,000		64,000	64,000	
	Sinking funds	Nov. 30, 1912	506,891	15,666	522,557	7,182	515,375
	Public trust funds:						
	Municipal	Nov. 30, 1912	31,588	11,976	43,564	24,651	18,913
	Nonmunicipal	Nov. 30, 1912	7,201		7,201	5,168	2,033
147	Dubuque, Iowa.		923,126	203,997	1,127,123	277,746	849,377
	City corporation.		652,477	201,675	854,152	193,306	660,846
	General treasury	Feb. 29, 1912	464,214	105,901	570,115	90,512	479,603
	Library funds	Dec. 31, 1912	10,365	4,680	15,045	570	14,475
	Park fund	Feb. 29, 1912	18,770	3,379	22,149	3,853	18,296
	Waterworks fund	May 31, 1912	71,847	39,216	111,063	49,064	61,999
	Sinking funds	Feb. 29, 1912	81,215	45,011	126,226	46,024	80,202
	Public trust funds	Feb. 29, 1912	3,805	3,127	6,932	3,003	3,929
	Investment fund	Dec. 31, 1912	2,022		2,022		2,022
	Private trust fund	Feb. 29, 1912	239	361	600	280	320
	School district.		270,649	2,322	272,971	84,440	188,531
	General treasury	June 30, 1912	270,649	2,322	272,971	84,440	188,531
148	Galveston, Tex.		1,102,639	252,444	1,355,083	293,155	1,061,928
	City corporation.		1,000,188	234,896	1,235,084	282,258	952,826
	General treasury	Feb. 29, 1912	913,607	201,264	1,114,871	257,713	857,158
	Sinking fund	Feb. 29, 1912	55,471	33,632	89,103	24,545	64,558
	Investment fund	Feb. 29, 1912	31,110		31,110		31,110
	School district.		102,451	17,548	119,999	10,897	109,102
	General treasury	July 10, 1912	102,451	17,548	119,999	10,897	109,102
149	West Hoboken, N. J.		974,060	129,182	1,103,242	118,412	984,830
	General treasury	Dec. 31, 1912	943,292	54,603	997,895	18,045	979,850
	Tax collector's fund	Dec. 31, 1912		91	91	91	
	Recorder's court fund	Dec. 31, 1912	95		95		95

[1] Also the aggregate of payments and cash on hand at the close of the year.

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TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1912—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 100.]

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT.	Date of close of fiscal year.	Receipts.	Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year.[1]	Cash on hand at close of year.	Payments.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912—Continued.						
	West Hoboken, N. J.—Continued.						
	Police pension fund	Dec. 31, 1912	$2,840	$8,884	$11,724	$11,166	$558
	Board of health fund	Dec. 31, 1912	3,880	74	3,954	19	3,935
	Library fund	Dec. 31, 1912	253	204	457	65	392
	Sinking fund	Dec. 31, 1912	23,700	65,326	89,026	89,026	.....
150	New Castle, Pa.		541,990	272,798	814,788	78,175	736,613
	City corporation		354,046	92,730	446,776	64,856	381,920
	General treasury	Apr. 1, 1912	325,434	90,946	416,380	63,448	352,932
	Sinking fund	Apr. 1, 1912	28,612	1,784	30,396	1,408	28,988
	School district		187,944	180,068	368,012	13,319	354,693
	General treasury	June 30, 1912	166,049	139,732	305,781	3,182	302,599
	Sinking fund	June 30, 1912	21,895	40,336	62,231	10,137	52,094
151	Roanoke, Va.		783,697	535,273	1,318,970	405,741	913,229
	General treasury	Dec. 31, 1912	628,362	462,810	1,091,172	355,177	735,995
	Convict labor account	Dec. 31, 1912	8,527	.....	8,527	.....	8,527
	School fund	June 30, 1912	124,735	49,916	174,651	5,944	168,707
	Sinking fund	Dec. 31, 1912	22,073	22,547	44,620	44,620	.....
152	Elmira, N. Y.		940,358	50,127	990,485	59,789	930,696
	General treasury	Dec. 31, 1912	784,759	27,462	812,221	35,364	776,857
	City board of audits fund	Oct. 31, 1912	101,564	4,270	105,834	5,683	100,151
	County supervisors' fund	Oct. 31, 1912	14,213	.....	14,213	.....	14,213
	City poor fund	Nov., 1912	3,003	52	3,055	219	2,836
	Convict labor account	Dec. 31, 1912	340	.....	340	.....	340
	Cemetery fund	Dec. 31, 1912	8,866	3,947	12,813	3,664	9,149
	Public trust funds:						
	Municipal	Dec. 31, 1912	14,992	8,179	23,171	8,990	14,181
	Nonmunicipal	Dec. 31, 1912	3,738	599	4,337	1,521	2,816
	Investment fund	Dec. 31, 1912	8,753	.....	8,753	.....	8,753
	Private trust fund	Dec. 31, 1912	130	5,618	5,748	4,348	1,400
153	Huntington, W. Va.		635,378	304,290	939,668	125,145	814,523
	City corporation		494,465	280,406	774,871	107,774	667,097
	General treasury	June 30, 1912	304,292	244,399	548,691	72,673	476,018
	Special assessment fund	June 30, 1912	137,691	.....	137,691	.....	137,691
	Convict labor account	June 30, 1912	4,350	.....	4,350	.....	4,350
	Annexation fund	June 30, 1912	.....	5,098	5,098	.....	5,098
	Sinking funds	June 30, 1912	48,132	30,909	79,041	35,101	43,940
	School district		140,913	23,884	164,797	17,371	147,426
	General treasury	June 30, 1912	140,913	23,884	164,797	17,371	147,426
154	East Orange, N. J.		3,172,299	530,235	3,702,534	245,350	3,457,184
	General treasury	Dec. 31, 1912	2,372,873	58,092	2,430,965	54,499	2,376,466
	Recorder's court fund	Dec. 31, 1912	1,130	.....	1,130	.....	1,130
	School fund	June 30, 1912	326,177	211,856	538,033	3,658	534,375
	Library fund	Dec. 31, 1912	4,838	2,005	6,843	1,099	5,744
	Waterworks fund	Dec. 31, 1912	247,994	39,918	287,912	70,683	217,229
	Cash in transit	Dec. 31, 1912	.....	611	611	.....	611
	Sinking fund	Dec. 31, 1912	212,549	207,563	420,112	105,019	315,093
	Public trust funds	Dec. 31, 1912	6,738	7,089	13,827	7,291	6,536
	Private trust funds	Dec. 31, 1912	.....	3,101	3,101	3,101	.....
155	Knoxville, Tenn.		1,365,983	167,598	1,533,581	271,982	1,261,599
	General treasury	Jan. 23, 1913	867,588	17,950	885,538	56,699	828,839
	Special assessment fund	Jan. 23, 1913	55,141	.....	55,141	.....	55,141
	Waterworks fund	Dec. 31, 1912	328,821	9,981	338,802	41,539	297,263
	Sinking fund	Jan. 23, 1913	113,296	139,667	252,963	173,744	79,219
	Public trust fund	Jan. 23, 1913	1,137	.....	1,137	.....	1,137
156	Hamilton, Ohio		1,059,176	261,343	1,320,519	190,155	1,130,364
	City corporation		845,840	188,077	1,033,917	122,506	911,411
	General treasury	Dec. 31, 1912	631,789	156,353	788,142	121,918	666,224
	Sinking funds	Dec. 31, 1912	213,290	31,290	244,580	423	244,157
	Public trust fund	Dec. 31, 1912	761	434	1,195	165	1,030
	School district		213,336	73,266	286,602	67,649	218,953
	General treasury	Aug. 31, 1912	180,057	71,355	251,412	63,198	188,214
	Cash in transit	Aug. 31, 1912	1,528	.....	1,528	1,528	.....
	Sinking fund	Aug. 31, 1912	27,404	1,733	29,137	2,601	26,536
	Public trust fund	Aug. 31, 1912	4,347	178	4,525	322	4,203

[1] Also the aggregate of payments and cash on hand at the close of the year.

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TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1912—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 100.]

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT.	Date of close of fiscal year.	Receipts.	Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year.[1]	Cash on hand at close of year.	Payments.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912—Continued.						
157	Lexington, Ky.		$1,164,537	$170,255	$1,334,792	$196,427	$1,138,365
	General treasury	Dec. 31, 1912	798,008	26,032	824,040	41,308	782,732
	Sewer funds	Dec. 31, 1912	234	614	848	11	837
	Special improvement fund	Dec. 31, 1912	42,129	11,933	54,062	23,592	30,470
	School fund	June 30, 1912	243,782	42,243	286,025	29,588	256,437
	Library fund	Dec. 31, 1912	6,240	1,816	8,056	1,306	6,750
	Park fund	Dec. 31, 1912	6,366	463	6,829	1,270	5,559
	Sinking funds	June 30, Dec. 31, 1912	65,592	87,154	152,746	99,352	53,394
	Investment funds	Dec. 31, 1912	2,186		2,186		2,186
158	Springfield, Mo.		765,123	101,982	867,105	182,330	684,775
	City corporation		562,207	20,555	582,762	107,885	474,877
	General treasury	June 30, 1912	326,274	19,803	346,077	106,968	239,109
	Special improvement fund	June 30, 1912	235,764		235,764		235,764
	Sinking fund	June 30, 1912	169	752	921	917	4
	School district		202,916	81,427	284,343	74,445	209,898
	General treasury	June 30, 1912	193,962	81,214	275,176	73,926	201,250
	Sinking fund	June 30, 1912	8,954	213	9,167	519	8,648
159	Quincy, Ill.		686,507	187,344	873,851	207,640	666,211
	City corporation		421,576	186,954	608,530	201,259	407,271
	General treasury	Apr. 30, 1912	270,535	101,125	371,660	120,260	251,400
	House of correction fund	May 1, 1912	1,700		1,700		1,700
	Library fund	May 31, 1912	7,825	131	7,956	286	7,670
	Boulevard and park fund	Mar. 11, 1912	24,197	656	24,853	585	24,268
	Sinking funds	Apr. 30, 1912	99,779	60,609	160,388	54,906	105,482
	Public trust fund	May 31, 1912	74	787	861	861	
	Investment fund	Apr. 30, 1912	17,466	23,646	41,112	24,361	16,751
	School district		257,968	384	258,352	6,375	251,977
	General treasury	June 30, 1912	257,938	384	258,322	6,375	251,947
	Public trust fund	June 30, 1912	30		30		30
	Quincy township		6,963	6	6,969	6	6,963
	General treasury	Apr. 30, 1912	6,963	6	6,969	6	6,963
160	Charlotte, N. C.		1,403,314	97,523	1,500,837	285,063	1,215,774
	General treasury	Apr. 30, 1912	790,907	81,442	872,349	49,266	823,083
	School fund	May 31, 1912	187,332	9,752	197,084	78,188	118,896
	Library fund	Apr. 30, 1912	4,415	336	4,751	379	4,372
	Park fund	Apr. 30, 1912	1,196	380	1,576	51	1,525
	Waterworks fund	Apr. 30, 1912	416,709	175	416,884	151,015	265,869
	Cemetery fund	Apr. 30, 1912		10	10	10	
	Investment fund	Apr. 30, 1912	475		475		475
	Private trust funds	Apr. 30, 1912	2,280	5,428	7,708	6,154	1,554
161	Joliet, Ill.		1,106,540	84,734	1,191,274	113,793	1,077,481
	City corporation		735,268	52,810	788,078	93,395	694,683
	General treasury	Dec. 31, 1912	713,996	45,242	759,238	79,624	679,614
	Library fund	May 31, 1912	11,990	4,592	16,582	7,846	8,736
	Public trust funds	Dec. 31, 1912	6,992	1,382	8,374	4,071	4,303
	Investment funds	May 31, Dec. 31, 1912	2,290	1,594	3,884	1,854	2,030
	School district		371,272	31,924	403,196	20,398	382,798
	General treasury	June 30, 1912	371,272	31,924	403,196	20,398	382,798
162	Pasadena, Cal.		2,452,252	365,987	2,818,239	775,848	2,042,391
	City corporation		1,614,797	264,947	1,879,744	428,051	1,451,693
	General treasury	June 30, 1912	1,011,654	250,869	1,262,523	414,273	848,250
	Special assessment fund	June 30, 1912	527,894		527,894		527,894
	Sinking fund	June 30, 1912	75,058	14,078	89,136	13,778	75,358
	Investment fund	June 30, 1912	191		191		191
	School district		837,455	101,040	938,495	347,797	590,698
	General treasury	June 30, 1912	814,607	83,631	898,238	335,312	562,926
	Sinking fund	June 30, 1912	22,732	17,409	40,141	12,485	27,656
	Investment fund	June 30, 1912	116		116		116
163	Auburn, N. Y.		1,275,105	93,237	1,368,342	54,180	1,314,162
	General treasury	June 30, 1912	937,000	34,896	971,896	13,987	957,909
	County supervisors' fund	Oct. 31, 1912	20,283		20,283		20,283
	School fund	July 31, 1912	165,034	29,992	195,026	1,902	193,124
	Waterworks fund	Dec. 31, 1912	111,735	4,020	115,755	11,260	104,495
	Cemetery fund	May 31, 1912	2,548	6,855	9,403	7,471	1,932
	Sinking fund	Dec. 31, 1912	29,617	874	30,491	5,987	24,504

[1] Also the aggregate of payments and cash on hand at the close of the year.

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TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1912—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 100.]

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT.	Date of close of fiscal year.	Receipts.	Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year.[1]	Cash on hand at close of year.	Payments.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912—Continued.						
	Auburn, N. Y.—Continued.						
	Public trust funds—						
	Municipal	June 30, 1912	$8,629	$10,321	$18,950	$7,162	$11,788
	Nonmunicipal	May 31, 1912	153	3,652	3,805	3,678	127
	Private trust funds	June 30, 1912	106	2,627	2,733	2,733	----
164	Everett, Mass.		1,596,898	126,142	1,723,040	101,929	1,621,111
	General treasury	Dec. 31, 1912	1,309,207	87,494	1,396,701	70,816	1,325,885
	Hunters' and dog license fund	Dec. 31, 1912	2,272	----	2,272	----	2,272
	Sinking funds	Dec. 31, 1912	267,611	37,111	304,722	30,034	274,688
	Public trust fund (nonmunicipal)	Dec. 31, 1912	17,808	1,537	19,345	1,079	18,266
165	Decatur, Ill.		767,135	131,150	898,285	113,920	784,365
	City corporation		429,164	111,762	540,926	100,010	440,916
	General treasury	Apr. 30, 1912	401,049	99,206	500,255	81,337	418,918
	Library fund	May 31, 1912	9,715	910	10,625	1,193	9,432
	Sinking fund	May 1, 1912	14,562	8,609	23,171	17,171	6,000
	Public trust fund	Apr. 30, 1912	3,838	2,887	6,725	159	6,566
	Private trust fund	Apr. 30, 1912	----	150	150	150	----
	School district		337,971	19,388	357,359	13,910	343,449
	General treasury	June 30, 1912	302,063	13,488	315,551	7,086	308,465
	Sinking fund	June 30, 1912	33,899	1,977	35,876	6,566	29,310
	Investment fund	June 30, 1912	2,009	3,923	5,932	258	5,674
166	Portsmouth, Va.		816,239	139,281	955,520	219,388	736,132
	General treasury	Dec. 31, 1912	732,257	71,710	803,967	183,989	619,978
	School fund	June 30, 1912	62,514	48,357	110,871	9,317	101,554
	Sinking fund	Dec. 31, 1912	21,468	19,214	40,682	26,082	14,600
167	Perth Amboy, N. J.		1,527,040	208,395	1,735,435	181,444	1,553,991
	General treasury	Dec. 31, 1912	790,383	42,936	833,319	3,782	829,537
	School fund	Dec. 31, 1912	217,268	1,165	218,433	2,668	215,765
	Library fund	Dec. 31, 1912	6,252	31	6,283	3	6,280
	Waterworks fund	Dec. 31, 1912	197,223	15,442	212,665	14,406	198,259
	Sinking funds	Dec. 31, 1912	315,693	148,821	464,514	160,364	304,150
	Public trust fund	Dec. 31, 1912	221	----	221	221	----
168	Taunton, Mass.		1,710,521	89,000	1,799,521	114,256	1,685,265
	General treasury	Nov. 30, 1912	1,409,657	84,948	1,494,605	110,918	1,383,687
	Hunters' and dog license fund	Nov. 30, 1912	2,276	----	2,276	----	2,276
	Library fund	Nov. 30, 1912	369	85	454	----	454
	Waterworks fund	Nov. 30, 1912	94	106	200	200	----
	Electric light department fund	Nov. 30, 1912	92,525	483	93,008	750	92,258
	Sinking funds	Nov. 30, 1912	201,804	3,378	205,182	2,388	202,794
	Public trust funds:						
	Municipal	Nov. 30, 1912	----	----	----	----	----
	Nonmunicipal	Nov. 30, 1912	3,796	----	3,796	----	3,796
169	Quincy, Mass.		1,984,552	137,058	2,121,610	177,622	1,943,988
	General treasury	Dec. 31, 1912	1,936,974	121,182	2,058,156	160,740	1,897,416
	Hunters' and dog license fund	Dec. 31, 1912	3,072	----	3,072	----	3,072
	Library fund	Dec. 31, 1912	451	2,966	3,417	3,097	320
	Public trust funds:						
	Municipal	Dec. 31, 1912	28,941	11,285	40,226	5,410	34,816
	Nonmunicipal	Dec. 31, 1912	15,114	1,625	16,739	8,375	8,364
170	Lansing, Mich.		1,065,104	71,588	1,136,692	128,600	1,008,092
	City corporation		923,503	66,575	990,078	120,948	869,130
	General treasury	Apr. 30, 1912	922,367	66,575	988,942	120,948	867,994
	Public trust fund (nonmunicipal)	Apr. 30, 1912	1,136	----	1,136	----	1,136
	School district		141,601	5,013	146,614	7,652	138,962
	General treasury	June 30, 1912	141,601	5,013	146,614	7,652	138,962
171	Pittsfield, Mass.		1,525,077	121,889	1,646,966	60,066	1,586,900
	General treasury	Dec. 31, 1912	1,516,104	121,538	1,637,642	59,290	1,578,352
	Hunters' and dog license fund	Dec. 31, 1912	6,179	275	6,454	633	5,821
	High school lunch-room fund	June 30, 1912	2,794	76	2,870	143	2,727
172	Cedar Rapids, Mich.		1,048,725	222,206	1,270,931	183,452	1,087,479
	City corporation		745,934	209,177	955,111	177,504	777,607
	General treasuty	Mar. 31, 1912	742,096	206,692	948,788	175,494	773,294
	Library fund	Mar. 31, 1912	----	1,653	1,653	----	1,653
	Public trust funds	Mar. 31, 1912	3,838	832	4,670	2,010	2,660

[1] Also the aggregate of payments and cash on hand at the close of the year.

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TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1912—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 100.]

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT.	Date of close of fiscal year.	Receipts.	Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year.[1]	Cash on hand at close of year.	Payments.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912—Continued.						
	Cedar Rapids, Mich.—Continued.						
	School district		$302,791	$13,029	$315,820	$5,948	$309,872
	General treasury	June 30, 1912	299,961	13,029	312,990	3,118	309,872
	Sinking fund	June 30, 1912	2,830		2,830	2,830	
173	Oshkosh, Wis		749,509	69,760	819,269	72,970	746,299
	General treasury	Sept. 30, 1912	730,013	10,194	740,207	47,270	692,937
	Library fund	June 30, 1912	623	240	863	424	439
	Public trust fund	Sept. 30, 1912	18,873	59,326	78,199	25,276	52,923
174	San Jose, Cal		1,114,158	107,643	1,221,801	407,407	814,394
	City corporation		818,328	73,753	892,081	358,814	533,267
	General treasury	Nov. 30, 1912	687,135	70,994	758,129	347,837	410,292
	Tax commissioners' fund	Nov. 30, 1912	1,320		1,320		1,320
	Special assessment fund	Nov. 30, 1912	105,555		105,555		105,555
	Building permit fund	Nov. 30, 1912	1,410		1,410		1,410
	Sinking fund	Nov. 30, 1912	20,218	2,759	22,917	10,977	12,000
	Public trust fund (nonmunicipal)	Nov. 30, 1912	1,090		1,090		1,090
	Private trust fund	Nov. 30, 1912	1,600		1,600		1,600
	School district		295,830	33,890	329,720	48,593	281,127
	General treasury	June 30, 1912	295,830	33,890	329,720	48,593	281,127
175	Amsterdam, N. Y		826,486	18,185	844,671	56,917	787,754
	General treasury	Dec. 31, 1912	651,414	17,422	668,836	18,359	650,477
	Poor relief fund	Dec. 31, 1912	332	121	453	100	353
	School fund	Dec. 31, 1912	164,041		164,041	37,714	126,327
	Waterworks fund	Dec. 31, 1912		642	642		642
	Sinking fund	Dec. 31, 1912	8,296		8,296	134	8,162
	Private trust fund	Dec. 31, 1912	2,403		2,403	610	1,793
176	Jamestown, N. Y		1,379,578	107,622	1,487,200	121,214	1,365,986
	City corporation		1,032,446	107,622	1,140,068	117,786	1,022,282
	General treasury	Feb. 29, 1912	716,385	2,344	718,729	15,994	702,735
	County supervisors' fund	Feb. 29, 1912	2,395		2,395		2,395
	Hospital fund	Feb. 29, 1912	111,596	12,066	123,662	40	123,622
	Park fund	Feb. 29, 1912	6,002	1,753	7,755	1,046	6,709
	Waterworks fund	Feb. 29, 1912	126,244	83,789	210,033	93,188	116,845
	Lighting fund	Feb. 29, 1912	51,571	7,305	58,876	6,276	52,600
	Sinking fund	Feb. 29, 1912	15,000		15,000		15,000
	Public trust fund	Dec. 2, 1912	2,988	365	3,353	1,242	2,111
	Investment fund	Feb. 29, 1912	265		265		265
	School district		347,132		347,132	3,428	343,704
	General treasury	July 10, 1912	339,815		339,815	1,623	338,192
	Sinking fund	July 10, 1912	7,163		7,163	1,750	5,413
	Public trust fund	July10, 1912	154		154	55	99
177	Mount Vernon, N. Y		2,443,140	455,477	2,898,617	669,259	2,229,358
	City corporation		1,875,700	383,197	2,258,897	391,015	1,867,882
	General treasury	Apr. 30, 1912	1,354,958	306,180	1,661,138	316,257	1,344,881
	County supervisors' fund	Oct. 31, 1912	18,301		18,301		18,301
	City court fund	Apr. 30, 1912	287	240	527	95	432
	Police department fund	Apr. 30, 1912	65,015	10,231	75,246	8,029	67,217
	Fire department fund	Apr. 30, 1912	35,392	2,806	38,198	5,198	33,000
	Inspection of steam boilers' fund	Apr. 30, 1912	315		315		315
	Library fund	Mar. 31, 1912	17,295	4,020	21,315	6,558	14,757
	Treasurer's interest fund	Apr. 30, 1912	263,005	8,715	271,720	9,570	262,150
	Sinking fund	Apr. 30, 1912	6,677	30,051	36,728	18,728	18,000
	Public trust funds	Apr. 30, Dec. 31, 1912	8,770	18,188	26,958	25,389	1,569
	Private trust funds	Apr. 30, 1912	105,685	2,766	108,451	1,191	107,260
	School district		567,440	72,280	639,720	278,244	361,476
	General treasury	Apr. 30, 1912	562,681	63,450	626,131	265,575	360,556
	Public trust fund	Apr. 30, 1912	4,759	8,830	13,589	12,669	920
178	Niagara Falls, N. Y		1,907,436	914,238	2,821,674	725,485	2,096,189
	General treasury	Dec. 31, 1912	1,670,718	881,150	2,551,868	686,590	1,865,278
	County supervisors' fund	Sept. 30, 1912	1,380		1,380		1,380
	Poor department fund	Dec. 31, 1912	14,390	5,407	19,797	10,547	9,250
	School fund	July 31, 1912	203,621	7,810	211,431	9,190	202,241
	Library fund	June 30, 1912	8,136	1,730	9,866	1,660	8,206
	Public trust fund	Dec. 31, 1912	8,978	11,959	20,937	11,262	9,675
	Private trust fund	Dec. 31, 1912	213	6,182	6,395	6,236	159

[1] Also the aggregate of payments and cash on hand at the close of the year.

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TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1912—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 100.]

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT.	Date of close of fiscal year.	Receipts.	Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year.[1]	Cash on hand at close of year.	Payments.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912—Continued.						
179	Jackson, Mich.		$877,345	$33,684	$911,029	$14,675	$896,354
	City corporation		680,147	22,277	702,424	10,629	691,795
	General treasury	Feb. 29, 1912	679,056	21,377	700,433	8,680	691,753
	Public trust fund (nonmunicipal)	Feb. 29, 1912	1,091	900	1,991	1,949	42
	School district		197,198	11,407	208,605	4,046	204,559
	General treasury	July 10, 1912	197,198	11,407	208,605	4,046	204,559
180	Williamsport, Pa.		443,445	83,318	526,763	117,609	409,154
	City corporation		270,930	59,666	330,596	82,052	248,544
	General treasury	Apr. 1, 1912	207,422	53,447	260,869	76,710	184,159
	Special assessment fund	Apr. 1, 1912	3,400	----	3,400	----	3,400
	Park commission fund	Apr. 1, 1912	5,961	2,817	8,778	2,985	5,793
	Sinking fund	Apr. 1, 1912	54,147	3,402	57,549	2,357	55,192
	School district		172,515	23,652	196,167	35,557	160,610
	General treasury	July 1, 1912	161,587	1,012	162,599	5,989	156,610
	Sinking fund	July 1, 1912	10,928	22,640	33,568	29,568	4,000
181	Joplin, Mo.		555,480	92,995	648,475	117,974	530,501
	City corporation		391,714	82,508	474,222	74,574	399,648
	General treasury	June 30, 1912	232,941	54,828	287,769	39,166	248,603
	Convict-labor account	June 30, 1912	5,212	----	5,212	----	5,212
	Special improvement fund	June 30, 1912	110,426	----	110,426	----	110,426
	Library fund	Apr. 30, 1912	190	90	280	63	217
	City engineer's fund	Apr. 12, 1912	11,182	3,298	14,480	2,324	12,156
	Sinking fund	June 30, 1912	31,569	24,292	55,861	33,021	22,840
	Investment fund	June 30, 1912	194	----	194	----	194
	School district		163,766	10,487	174,253	43,400	130,853
	General treasury	June 30, 1912	145,152	9,031	154,183	23,594	130,589
	Sinking fund	June 30, 1912	18,614	1,456	20,070	19,806	264
182	Lima, Ohio		769,541	167,384	936,925	255,055	681,870
	City corporation		542,862	87,067	629,929	107,469	522,460
	General treasury	Dec. 31, 1192	366,843	34,362	401,205	48,900	352,305
	Library fund	Oct. 12, 1912	3,790	1,747	5,537	1,729	3,808
	Sinking funds	Dec. 31, 1912	171,361	49,233	220,594	55,395	165,199
	Public-trust fund	Dec. 31, 1912	863	1,509	2,372	1,224	1,148
	Private-trust fund	Dec. 31, 1912	5	216	221	221	----
	School district		226,679	80,317	306,996	147,586	159,410
	General treasury	Aug. 31, 1912	226,679	80,317	306,996	147,586	159,410
183	Muskogee, Okla.		2,053,741	494,989	2,548,730	532,981	2,015,749
	City corporation		1,727,553	392,161	2,119,714	412,951	1,706,763
	General treasury	June 30, 1912	1,326,229	310,928	1,637,157	327,787	1,309,370
	Library fund	Mar. 1, 1912	6,013	149	6,162	527	5,635
	Working fund	June 30, 1912	----	5,683	5,683	----	5,683
	Sinking fund	June 30, 1912	395,311	75,401	470,712	84,637	386,075
	School district		326,188	102,828	429,016	120,030	308,986
	General treasury	June 30, 1912	285,872	6,957	292,829	13,547	279,282
	Sinking fund	June 30, 1912	40,316	95,871	136,187	106,483	29,704
184	Chelsea, Mass.		1,770,872	53,541	1,824,413	90,965	1,733,448
	General treasury	Dec. 31, 1912	1,679,784	53,541	1,733,325	90,965	1,642,360
	Hunters' and dog license fund	Dec. 31, 1912	63	----	63	----	63
	Sinking fund	Dec. 31, 1912	72,174	----	72,174	----	72,174
	Public-trust funds	Dec. 31, 1912	15,998	----	15,998	----	15,998
	Investment fund	Dec. 31, 1912	2,853	----	2,853	----	2,853
185	New Rochelle, N. Y.		1,972,226	601,435	2,573,661	409,516	2,164,145
	General treasury	Dec. 31, 1912	1,949,044	587,583	2,536,627	405,819	2,130,808
	County supervisors' fund	Oct. 31, 1912	16,369	----	16,369	----	16,369
	Library fund	Dec. 31, 1912	373	----	373	102	271
	Cash in transit	Dec. 31, 1912	----	164	164	----	164
	Public-trust funds	Dec. 31, 1912	6,440	13,688	20,128	3,595	16,533

[1] Also the aggregate of payments and cash on hand at the close of the year.

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TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1912—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 100.]

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT.	Date of close of fiscal year.	Receipts.	Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year.[1]	Cash on hand at close of year.	Payments.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912—Continued.						
186	Aurora, Ill.		$973,025	$35,516	$1,008,541	$115,252	$893,289
	City corporation.		610,997	26,377	637,374	49,669	587,705
	General treasury	Dec. 31, 1912	594,462	11,386	605,848	35,579	570,269
	Library fund	May 31, 1912	10,445	9,520	19,965	9,839	10,126
	Public trust funds	Dec. 31, 1912	679	4,203	4,882	3,771	1,111
	Investment fund	Dec. 31, 1912	5,411	1,268	6,679	480	6,199
	School district		362,028	9,139	371,167	65,583	305,584
	General treasury	June 30, 1912	362,028	9,139	371,167	65,583	305,584
187	Lorain, Ohio		1,131,114	337,443	1,468,557	260,544	1,208,013
	City corporation.		950,102	138,712	1,088,814	141,690	947,124
	General treasury	Dec. 31, 1912	680,868	120,993	801,861	115,772	686,089
	Library fund	Dec. 31, 1912	4,395	799	5,194	1,071	4,123
	Sinking funds	Dec. 31, 1912	262,745	15,501	278,246	21,497	256,749
	Public trust funds	Dec. 31, 1912	2,048	1,419	3,467	3,350	117
	Investment fund	Dec. 31, 1912	46		46		46
	School district		181,012	198,731	379,743	118,854	260,889
	General treasury	Aug. 31, 1912	159,069	194,625	353,694	118,854	234,840
	Sinking fund	Aug. 31, 1912	21,943	4,106	26,049		26,049
188	Austin, Tex.		1,666,751	136,619	1,803,370	896,918	906,452
	City corporation.		1,390,510	135,503	1,526,013	744,548	781,465
	General treasury	Dec. 31, 1912	1,006,180	15,660	1,021,840	591,836	430,004
	Convict-labor account	Dec. 31, 1912	2,471		2,471		2,471
	Water, light, and power funds	Dec. 31, 1912	294,018	111,366	405,384	141,783	263,601
	Sinking fund	Dec. 31, 1912	87,841	8,477	96,318	10,929	85,389
	School fund		276,241	1,116	277,357	152,370	124,987
	General treasury	Aug. 31, 1912	272,625	841	273,466	151,834	121,632
	Public trust fund	Aug. 31, 1912	3,616	275	3,891	536	3,355
189	Newport, Ky.		711,055	88,256	799,311	141,647	657,664
	General treasury	Dec. 31, 1912	434,392	28,936	463,328	55,376	407,952
	Special assessment fund	Dec. 31, 1912	41,183		41,183		41,183
	Special fund	June 30, 1912	126,292	482	126,774	127	126,647
	Library fund	Dec. 31, 1912	3,585	1,223	4,808	422	4,386
	Play-ground fund	Dec. 31, 1912	366		366	21	345
	Bridge fund	June 1, 1912	4,300	23	4,323	66	4,257
	Sinking fund	June 30, Dec. 31, 1912	100,937	57,592	158,529	85,635	72,894
190	Orange, N. J.		1,911,553	311,255	2,222,808	47,486	2,175,322
	General treasury	Dec. 31, 1912	1,538,083	110,292	1,648,375	38,942	1,609,433
	Sinking fund	Dec. 31, 1912	370,639	198,648	569,287	4,148	565,139
	Public trust fund	Dec. 31, 1912	2,831	2,315	5,146	4,396	750
191	La Crosse, Wis.		1,315,223	282,601	1,597,824	585,978	1,011,846
	General treasury	Dec. 31, 1912	1,148,614	271,902	1,420,516	578,017	842,499
	Sinking fund	Dec. 31, 1912	159,100		159,100		159,100
	Public trust funds	Dec. 31, 1912	6,407	10,699	17,106	7,961	9,145
	Investment fund	Dec. 31, 1912	1,102		1,102		1,102
192	Lynchburg, Va.		1,616,965	35,201	1,652,166	418,535	1,233,631
	General treasury	Jan. 31, 1913	858,531	18,414	876,945	40,215	836,730
	Fire department fund	Jan. 31, 1913	473		473		473
	Convict-labor account	Jan. 31, 1913	3,858		3,858		3,858
	Special bond fund	Jan. 31, 1913	571,019	16,708	587,727	378,311	209,416
	School fund	June 30, 1912	84,570		84,570		84,570
	Sinking fund	Jan. 31, 1913	98,209		98,209		98,209
	Public trust fund	Jan. 1, 1913	305	79	384	9	375
193	Shreveport, La.		876,458	255,385	1,131,843	44,495	1,087,348
	City corporation.		767,860	255,385	1,023,245	44,495	978,750
	General treasury	Dec. 31, 1912	712,493	218,827	931,320		931,320
	Sinking fund	Dec. 31, 1912	44,056	18,711	62,767	28,565	34,202
	Public trust fund	Dec. 31, 1912	11,311	17,847	29,158	15,930	13,228
	School district		108,598		108,598		108,598
	General treasury	June 30, 1912	108,598		108,598		108,598

[1] Also the aggregate of payments and cash on hand at the close of the year.

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TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1912—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 100.]

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT.	Date of close of fiscal year.	Receipts.	Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year.[1]	Cash on hand at close of year.	Payments.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912—Continued.						
194	Colorado Springs, Colo		$1,233,359	$105,765	$1,339,124	$93,755	$1,245,369
	City corporation		888,201	48,435	936,636	71,534	865,102
	General treasury	Dec. 31, 1912	786,719	40,679	827,398	64,804	762,594
	Sinking fund	Dec. 31, 1912	86,219	1,478	87,697	697	87 000
	Public trust funds:						
	Municipal	Dec. 31, 1912	180	60	240	60	180
	Nonmunicipal	Dec. 31, 1912	9 078	528	9,606	237	9,369
	Private trust fund	Dec. 31, 1912	6,005	5,690	11,695	5,736	5,959
	School district		345,158	57,330	402,488	22,221	380,267
	General treasury	June 30, 1912	345,158	57,330	402,488	22,221	380,267
195	Council Bluffs, Iowa		1,589,814	178,194	1,768,008	202,416	1,565,592
	City corporation		1,420,950	139,979	1,560,929	162,728	1,398,201
	General treasury	Mar. 31, 1912	1,089,594	127,762	1,217,356	59,095	1,158 261
	Waterworks fund	June 1, 1912	283,847	----------	283,847	89,655	194,192
	Public trust funds	Mar. 31, 1912	2,624	1,889	4,513	2,873	1,640
	Private trust fund	Mar. 31, 1912	44,885	10,328	55,213	11,105	44,108
	School district		168,864	38,215	207,079	39,688	167,391
	General treasury	June 30, 1912	168,864	38,215	207,079	39,688	167,391

[1] Also the aggregate of payments and cash on hand at the close of the year.

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TABLE 24.—SINKING FUNDS—RECEIPTS AND PAYMENTS: 1912.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 101.]

City number.	CITY.	RECEIPTS.						PAYMENTS.						Excess of receipts over payments.	Excess of payments over receipts.
		Total.	From rents and interest.	From other revenue.	Excess of transfer receipts over transfer payments.	From issue of debt obligations.	From other sources.	Total.	For municipal expenses and interest.	Excess of transfer payments over transfer receipts.	For redemption of debts.	For other objects.			
	Grand total	$160,703,454	$16,530,878	$27,907,237	$47,560,841	$2,269,357	$66,435,141	$160,119,741	$17,572,263	$2,967,502	$35,380,354	$104,199,622		$6,564,532	$5,980,819
	Group I	106,797,577	12,482,754	17,603,887	25,049,233	29,310	51,632,393	106,979,890	6,879,178	1,217,617	20,482,146	78,400,949		2,451,123	2,633,436
	Group II	10,906,664	1,053,476	591,732	6,692,712	299,059	2,269,685	11,679,726	3,610,696		2,338,828	5,730,202		329,062	1,102,124
	Group III	24,204,958	1,912,745	5,209,067	9,104,838	1,434,240	6,544,068	22,907,677	4,134,170	711,344	6,434,242	11,627,921		2,251,018	953,737
	Group IV	10,385,788	614,226	2,668,581	4,045,385	453,197	2,604,399	10,062,116	1,442,441	547,996	3,749,467	4,322,212		1,043,155	719,483
	Group V	8,408,467	467,677	1,833,970	2,668,673	53,551	3,384,596	8,490,332	1,505,778	490,545	2,375,671	4,118,338		490,174	572,039
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1912.														
1	New York, N. Y.	$79,897,894	$8,721,693	$16,348,820	$9,466,010	$28,057	$45,333,314	$78,744,211	$1,167,582		$11,101,987	$66,474,642		$1,153,683	
2	Chicago, Ill.	958,448	64,613		893,538		297	3,052,068			1,680,771	1,371,297			$2,093,620
3	Philadelphia, Pa.	7,270,203	596,431		6,314,547		359,225	7,009,435	3,685,695		1,058,450	2,265,290		260,768	
4	St. Louis, Mo.	1,514,841			1,513,588	1,253		1,704,358			1,704,358				189,517
5	Boston, Mass.	3,284,604	1,487,775				1,796,829	3,618,967		$1,217,617		2,401,350			334,363
6	Cleveland, Ohio	4,331,618	94,343		3,047,913		1,189,362	4,168,359	1,519,961		1,302,521	1,345,877		163,259	
7	Baltimore, Md.	1,923,906	838,643		1,085,263			1,939,842			1,000	1,938,842			15,936
8	Pittsburgh, Pa.	5,892,968	524,379	543,911	2,555,058		2,269,620	5,177,553	409,947		2,897,860	1,869,746		715,415	
9	Detroit, Mich.	1,723,095	154,877	711,156	173,316		683,746	1,565,097	95,993		735,199	733,905		157,998	
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1912.														
10	Buffalo, N. Y.	$1,467,873	$109,929	$539,900	$2,682	$25,726	$789,636	$1,278,159	$9,014			$1,269,145		$189,714	
11	San Francisco, Cal.														
12	Milwaukee, Wis.														
13	Cincinnati, Ohio	4,476,131	353,848		3,443,338	273,333	405,612	5,021,267	2,438,025		$1,586,661	996,581			$545,136
14	Los Angeles, Cal.	937,409	38,993	51,644	544,218		302,554	1,494,213	68,419			1,425,794			556,804
15	Newark, N. J.	2,749,642	351,137		1,697,025		701,480	2,749,826	1,084,773		90,544	1,574,509			184
16	New Orleans, La.	64,353	2,495		60,938		920	64,353				64,353			
17	Washington, D. C.	672,096			672,096			672,088	10,465		661,623			8	
18	Minneapolis, Minn.	539,160	197,074	188	272,415		69,483	399,820				399,820		139,340	
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1912.														
19	Jersey City N. J	$888,716	$243,178	$18,138	$465,560		$161,840	$578,862			$8,900	$569,962		$309,854	
20	Seattle, Wash.	246,164	1,720	242,598	1,756		90	207,119	$95,029		112,000	90		39,045	
21	Kansas City, Mo.	483,061	49,781	287,574	143,306		2,400	175,415			10,000	165,415		307,646	
22	Indianapolis, Ind.	109,218	2,571	106,647				42,785	785		42,000			66,433	
23	Providence, R. I.	2,065,794	254,514		361,519		1,449,761	1,725,010				1,725,010		340,784	
24	Portland, Oreg.	1,905,521	75,393	1,534,597	146,954	$254	148,323	1,341,617			1,001,218	340,399		563,904	
25	Rochester, N. Y.	262,628	36,527	3,607	59,967		162,437	379,219	2		114,912	264,305			$116,591
26	Denver, Colo.	228,445	35,060	155,002			38,383	319,680	68,960	$7,737	36,600	206,383			91,235
27	Louisville, Ky.	852,874	29,253	559,552	249,791	4,000	10,278	865,155	566,621		233,023	65,511			12,281
28	St. Paul, Minn.	374,630	16,396	107,149			251,085	371,101	66	177,167	7,047	186,821		3,529	
29	Columbus, Ohio	4,551,752	136,181	15	2,973,801	109,200	1,332,555	4,600,604	617,797		545,887	3,436,920			48,852
30	Toledo, Ohio	1,667,705	91,116	28	1,255,364	18,000	303,197	1,818,362	474,667		734,499	609,196			150,657
31	Oakland, Cal.														
32	Atlanta, Ga.	331,971			236,971		95,000	333,500			95,000	238,500			1,529
33	Worcester, Mass.	722,011	171,310				550,701	643,953		101,611		542,342		78,058	
34	Birmingham, Ala.	61,336	2,066		50,000		9,270	1,600			1,600			59,736	
35	Syracuse, N. Y.	6,291			6,291									6,291	
36	New Haven, Conn.	132,800			132,800			120,500			120,500			12,300	
37	Memphis, Tenn.	569,407			569,407			557,454	95,754		461,700			11,953	
38	Scranton, Pa.	324,105	38,688	260,729	688		24,000	263,408	152,076		60,500	50,832		60,697	
39	Richmond, Va.	773,345	93,781		672,726	1,300	5,538	801,861	464,511		2,300	335,050			28,516
40	Paterson, N. J.	170,031	24,617		145,414			185,000				185,000			14,969
41	Omaha, Nebr.	2,229,284	22,163	554,154	251,108	954,028	447,831	2,292,946	881,093		1,216,166	195,687			63,662
42	Fall River, Mass.	271,335	105,474		99,316		66,545	332,408				332,408			61,073
43	Spokane, Wash.	128,075	2,076	54,709	439	13,983	56,868	161,090				161,090			33,015
44	Dayton, Ohio	840,040	12,702	502,887	199,696		124,755	844,242	291,978		434,514	117,750			4,202
45	Grand Rapids, Mich.	819,306	22,808		455,207	6,070	335,221	877,328	111,113		462,500	303,715			58,022
46	Nashville, Tenn.	163,558		163,558				56,602			56,602			106,956	
47	Bridgeport, Conn.	98,875	19,570		19,500		59,805	100,275				100,275			1,400
48	Lowell, Mass.	113,522	44,151		30,500		38,871	110,364				110,364		3,158	
49	Cambridge, Mass.	465,598	138,075		79,990		247,533	459,875				459,875		5,723	
50	San Antonio, Tex.	194,119	972	193,145			2	134,477	130,468		7	4,002		59,642	
51	New Bedford, Mass.	397,885	73,652				324,233	331,007		144,316		236,691		16,878	
52	Hartford, Conn.	400,883	35,355	94,745	143,940	110	126,733	536,281			4,000	532,281			135,398
53	Dallas, Tex.	384,339	23,688	340,141			20,510	300,373	182,246		113,367	4,760		83,966	
54	Trenton, N. J.	440,035	59,458		352,827		27,750	325,570	420		193,400	131,750		114,465	
55	Albany, N. Y.	172,530	49,977				122,553	296,634	584	280,513		15,537			124,104
56	Salt Lake City, Utah	357,769	472	30,002		327,295		366,000			366,000				8,231

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TABLE 24.—SINKING FUNDS—RECEIPTS AND PAYMENTS: 1912—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 101.]

City number.	CITY.	RECEIPTS.						PAYMENTS.					Excess of receipts over payments.	Excess of payments over receipts.
		Total.	From rents and interest.	From other revenue.	Excess of transfer receipts over transfer payments.	From issue of debt obligations.	From other sources.	Total.	For municipal expenses and interest.	Excess of transfer payments over transfer receipts.	For redemption of debts.	For other objects.		
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1912.													
57	Reading, Pa.	$152,133	$6,500	.....	$112,353	.....	$33,280	$173,094	$16,314	.....	$142,500	$14,280	.....	$20,961
58	Camden, N. J.	182,637	33,563	.....	132,524	.....	16,550	111,503	303	.....	62,000	49,200	$71,134	.....
59	Springfield, Mass.	155,572	36,866	.....	80,953	.....	37,753	158,452	.....	.....	.....	158,452	.....	2,880
60	Tacoma, Wash.	347,182	9,170	$33,858	281,968	$8,157	14,029	444,478	166,879	.....	186,500	91,099	.....	97,296
61	Lynn, Mass.	399,622	44,770	.....	24,024	.....	330,828	404,819	.....	.....	.....	404,819	.....	5,197
62	Des Moines, Iowa.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
63	Lawrence, Mass.	44,717	9,768	.....	20,949	.....	14,000	.....	.....	.....	.....	.....	44,717	.....
64	Wilmington, Del.	57,553	.....	.....	57,553	.....	.....	57,250	.....	.....	57,250	.....	303	.....
65	Kansas City, Kans.	822,054	3,327	741,677	65,477	4	11,569	639,084	177,475	.....	332,064	129,545	182,970	.....
66	Yonkers, N. Y.	20,789	9,589	.....	.....	.....	11,200	19,390	.....	$19,390	.....	.....	1,399	.....
67	Youngstown, Ohio.	577,993	10,820	168,204	311,397	47,492	40,080	579,090	109,065	.....	426,471	43,554	.....	1,097
68	Houston, Tex.	70,306	3,306	.....	67,000	.....	.....	.....	.....	.....	.....	.....	70,306	.....
69	Fort Worth, Tex.	312,717	7,432	298,252	7,000	.....	33	302,039	233,373	.....	.....	68,666	10,678	.....
70	Duluth, Minn.	219,528	3,888	171,028	1,612	.....	43,000	206,653	57,003	.....	111,650	38,000	12,875	.....
71	Norfolk, Va.	135,792	44,872	.....	49,920	.....	41,000	139,608	.....	.....	90,500	49,108	.....	3,816
72	Oklahoma City, Okla.	325,510	7,229	144,002	3,284	.....	170,995	389,926	94,162	.....	2,500	293,264	.....	64,416
73	Schenectady, N. Y.	176,719	28,932	.....	.....	.....	147,787	381,881	.....	105,000	.....	276,881	.....	205,162
74	Somerville, Mass.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
75	St. Joseph, Mo.	118,056	.....	.....	118,056	.....	.....	86,803	17	.....	86,786	.....	31,253	.....
76	Utica, N. Y.	234,989	867	6,717	226,963	.....	442	210,946	5,936	.....	111,324	93,686	24,043	.....
77	Elizabeth, N. J.	189,439	12,991	.....	170,448	.....	6,000	153,091	2,291	.....	126,500	24,300	36,348	.....
78	Waterbury, Conn.	9,561	3,022	.....	1,539	.....	5,000	.....	.....	.....	.....	.....	9,561	.....
79	Troy, N. Y.	29,677	5,357	.....	.....	.....	24,320	71,786	.....	71,786	.....	.....	.....	42,109
80	Akron, Ohio.	1,081,005	14,040	154,442	141,302	.....	771,221	1,134,292	121,951	.....	360,178	652,163	.....	53,287
81	Manchester, N. H.	114,252	25,006	.....	.....	.....	89,246	159,278	.....	56,875	.....	102,403	.....	45,026
82	Hoboken, N. J.	333,297	11,732	.....	319,065	.....	2,500	205,368	.....	.....	.....	205,368	127,929	.....
83	Wilkes-Barre, Pa.	20,873	440	20,433	.....	.....	.....	27,000	.....	.....	12,000	15,000	.....	6,127
84	Erie, Pa.	30,199	16,840	.....	11,919	.....	1,440	59,440	.....	.....	.....	59,440	.....	29,241
85	Evansville, Ind.	73,356	125	.....	48,700	24,531	.....	50,224	3	.....	50,221	.....	23,132	.....
86	Peoria, Ill.	51,197	133	41,276	3,000	.....	6,788	43,314	826	.....	37,000	5,488	7,883	.....
87	Fort Wayne, Ind.	26,499	941	.....	18,049	.....	7,509	.....	.....	.....	.....	.....	26,499	.....
88	Harrisburg, Pa.	166,303	4,324	.....	146,175	.....	15,804	93,739	.....	.....	85,800	7,939	72,564	.....
89	Savannah, Ga.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
90	East St. Louis, Ill.	28,090	.....	28,090	.....	.....	.....	11,332	10,926	406	.....	.....	16,758	.....
91	Jacksonville, Fla.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
92	South Bend, Ind.	13,707	120	.....	13,587	.....	.....	12,000	1,000	.....	11,000	.....	1,707	.....
93	Terre Haute, Ind.	32,962	920	32,042	.....	.....	.....	23,750	23,750	.....	.....	.....	9,212	.....
94	Passaic, N. J.	67,383	2,306	.....	42,442	.....	22,635	55,741	.....	.....	.....	55,741	11,642	.....
95	Johnstown, Pa.	91,699	9,761	1,350	79,549	546	493	100,217	12,574	.....	16,000	71,643	.....	8,518
96	Bayonne, N. J.	411,705	19,149	228,193	57,516	.....	106,847	390,173	4	.....	171,500	218,669	21,532	.....
97	Brockton, Mass.	99,359	23,147	.....	7,260	.....	68,952	114,614	.....	.....	50,000	64,614	.....	15,255
98	Portland, Me.	544,635	31,329	.....	151,002	361,601	703	575,678	35	.....	467,905	107,738	.....	31,043
99	Holyoke, Mass.	217,957	16,145	.....	56,483	.....	145,329	170,399	.....	.....	.....	170,399	47,558	.....
100	Charleston, S. C.	20,509	859	.....	19,650	.....	.....	14,873	14,573	.....	300	.....	5,636	.....
101	Wichita, Kans.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
102	Allentown, Pa.	157,111	7,398	103,918	35,295	.....	10,500	133,810	47,310	.....	86,500	.....	23,301	.....
103	Springfield, Ill.	16,087	.....	16,087	.....	.....	.....	17,532	432	.....	17,100	.....	.....	1,445
104	Covington, Ky.	378,427	.....	.....	378,427	.....	.....	377,943	94,837	.....	283,106	.....	484	.....
105	Altoona, Pa.	166,032	9,057	.....	128,975	.....	28,000	217,681	59,684	.....	41,500	116,497	.....	51,649
106	Pawtucket, R. I.	192,179	50,579	.....	140,616	.....	984	212,328	.....	.....	.....	212,328	.....	20,149
107	Canton, Ohio.	331,089	3,401	33,651	293,596	.....	441	296,044	101,215	.....	172,257	22,572	35,045	.....
108	Mobile, Ala.	105,939	2,539	103,240	.....	.....	160	96,081	83,741	1,125	11,055	160	9,858	.....
109	Sacramento, Cal.	25,058	.....	20,774	.....	1,846	2,438	7,965	5,528	.....	.....	2,437	17,093	.....
110	Saginaw, Mich.	302,443	3,287	268,399	.....	9,020	21,737	317,252	.....	293,414	.....	23,838	.....	14,809
111	Sioux City, Iowa.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
112	Binghamton, N. Y.	22,974	340	.....	12,634	.....	10,000	.....	.....	.....	.....	.....	22,974	.....
113	Atlantic City, N. J.	680,916	78,039	52,948	207,123	.....	342,806	614,155	1,234	.....	140,000	472,921	66,761	.....
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912.													
114	Rockford, Ill.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
115	Little Rock, Ark.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
116	Augusta, Ga.	$5,075	$75	.....	$5,000	.....	.....	.....	.....	.....	.....	.....	$5,075	.....
117	Springfield, Ohio.	529,621	12,150	.....	264,585	$18,880	$234,006	$549,989	$81,913	.....	$143,843	$324,233	.....	$20,368
118	Lancaster, Pa.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
119	Pueblo, Colo.	68,996	.....	$67,915	1,000	.....	81	76,141	166	.....	59,810	16,165	.....	7,145
120	New Britain, Conn.	103,162	7,929	.....	35,000	.....	60,233	103,162	.....	.....	.....	103,162	.....	.....
121	Chattanooga, Tenn.	13,875	471	.....	12,500	.....	904	13,850	.....	.....	.....	13,850	25	.....
122	York, Pa.	72,380	5,623	35,704	6,000	.....	25,053	111,451	19,608	.....	47,050	44,793	.....	39,071
123	Malden, Mass.	53,958	23,445	.....	.....	.....	30,513	51,447	3	$13,470	.....	37,974	2,511	.....
124	Berkeley, Cal.	86,374	.....	86,374	.....	.....	.....	80,196	44,364	130	35,702	.....	6,178	.....
125	Bay City, Mich.	134,185	1,641	38,948	93,489	.....	107	138,759	15,652	.....	123,000	107	.....	4,574
126	Haverhill, Mass.	612,147	28,824	.....	.....	.....	583,323	611,118	4	240,255	.....	370,859	1,029	.....
127	Topeka, Kans.	113,596	1,985	25,311	84,300	.....	2,000	100,000	.....	.....	100,000	.....	13,596	.....
128	Salem, Mass.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

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TABLE 24.—SINKING FUNDS—RECEIPTS AND PAYMENTS: 1912—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 101.]

City number.	CITY.	RECEIPTS.						PAYMENTS.					Excess of receipts over payments.	Excess of payments over receipts.
		Total.	From rents and interest.	From other revenue.	Excess of transfer receipts over transfer payments.	From issue of debt obligations.	From other sources.	Total.	For municipal expenses and interest.	Excess of transfer payments over transfer receipts.	For redemption of debts.	For other objects.		
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912—Continued.													
129	Lincoln, Nebr.	$92,277		$92,277				$46,400	$2,400	$2,000	$42,000		$45,877	
130	Davenport, Iowa	24,019		24,019				23,180	15,180		8,000		839	
131	El Paso, Tex.	146,217			$146,217			167,475	106,475		7,000	$54,000		$21,258
132	San Diego, Cal.	344,051		327,446	9,990		$6,615	276,955	154,965		115,375	6,615	67,096	
133	Tampa, Fla.	59,018	$2,830	14,688			41,500	41,500				41,500	17,518	
134	McKeesport, Pa.	80,303	5,597		70,706		4,000	82,000			82,000			1,697
135	Flint, Mich.													
136	Kalamazoo, Mich.	84,359	2,607	81,362			390	92,074	13,234	13,415	65,035	390		7,715
137	Racine, Wis.													
138	Superior, Wis.	30,876	876		30,000			48,994	38,844		10,150			18,118
139	Wheeling, W. Va.	78,649	3,252		75,397			56,955	41,355		15,600		21,694	
140	Macon, Ga.	35,131	2,495		15,000		17,636	35,131				35,131		
141	Newton, Mass.	644,506	98,082				546,424	612,616		196,600		446,046	1,860	
142	Butte, Mont.	214,883	1,192	12,237	136,922		64,532	209,329	16,780		19,224	173,325	5,554	
143	Woonsocket, R. I.	174,299	27,587		139,884		6,828	220,108				220,108		45,809
144	Montgomery, Ala.													
145	Chester, Pa.	124,761	7,602		92,059		25,100	71,984	48,176		23,100	708	52,777	
146	Fitchburg, Mass.	505,116	15,722		23,525		465,869	513,600			35,000	478,600		8,484
147	Dubuque, Iowa.	81,216		60,216	5,000	$16,000		80,203	13,703		66,500		1,013	
148	Galveston, Tex.	55,472			55,472			64,558				64,558		9,086
149	West Hoboken, N. J.	23,701	3,083		20,618								23,701	
150	New Castle, Pa.	50,507		49,695			812	81,082	21,770		58,500	812		30,575
151	Roanoke, Va.	22,073	5,213		16,860								22,073	
152	Elmira, N. Y.													
153	Huntington, W. Va.	48,132		48,132				43,940	43,560		380		4,192	
154	East Orange, N. J.	210,014	19,321		42,492		148,201	312,557	9,443			303,114		102,543
155	Knoxville, Tenn.	113,296	5,701		105,870		1,725	79,219	9,219		70,000		34,077	
156	Hamilton, Ohio.	240,694	13,221		216,720		10,753	270,692	108,084		115,009	47,599		29,998
157	Lexington, Ky.	65,593	2,635		62,898		60	53,395	46,335		7,000	60	12,198	
158	Springfield, Mo.	9,124		9,124				8,654	2,154		6,500		470	
159	Quincy, Ill.	99,779		99,779				105,482	25,482		80,000			5,703
160	Charlotte, N. C.													
161	Joliet, Ill.													
162	Pasadena, Cal.	93,271		22,131	56,044	12,195	2,901	98,495	38,478		56,645	3,372		5,224
163	Auburn, N. Y.	29,617	1,755		24,503		3,359	24,504				24,504	5,113	
164	Everett, Mass.	265,423	13,611		5,812		246,000	272,500				272,500		7,077
165	Decatur, Ill.	48,462	2,800	11,707	14,300		19,655	35,310			16,728	18,582	13,152	
166	Portsmouth, Va.	21,468	568		6,300		14,600	14,600				14,600	6,868	
167	Perth Amboy, N. J.	315,693	6,376	54,114	46,780		208,423	304,150	52,727			251,423	11,543	
168	Taunton, Mass.	176,804	34,163		68,141		74,500	177,795			87	177,708		991
169	Quincy, Mass.													
170	Lansing, Mich.													
171	Pittsfield, Mass.													
172	Cedar Rapids, Iowa.	2,831		2,831									2,831	
173	Oshkosh, Wis.													
174	San Jose, Cal.	20,218		20,218				12,000			12,000		8,218	
175	Amsterdam, N. Y.	8,297	135		8,162			8,162				8,162	135	
176	Jamestown, N. Y.	19,150	3,013		16,137			17,400			15,000	2,400	1,750	
177	Mount Vernon, N. Y.	6,678	6,678					18,000				18,000		11,322
178	Niagara Falls, N. Y.													
179	Jackson, Mich.													
180	Williamsport, Pa.	64,796	2,232	45,464	6,000		11,100	58,912	16,212		42,700		5,884	
181	Joplin, Mo.	50,183		50,182		1		23,104	7,870	572	14,662		27,079	
182	Lima, Ohio	171,112	8,047		138,452		24,613	164,950	54,298		89,939	20,713	6,162	
183	Muskogee, Okla.	432,752	12,715	417,980			2,057	412,904	196,795	24,103	179,215	12,791	19,848	
184	Chelsea, Mass.	72,174	17,611		35,765		18,798	72,174				72,174		
185	New Rochelle, N. Y.													
186	Aurora, Ill.													
187	Lorain, Ohio.	263,241	4,494	63,579	151,184	6,475	37,509	261,352	98,399		133,067	29,886	1,889	
188	Austin, Tex.	87,802	5,979	72,537	3,596		5,690	85,350	75,810		3,850	5,690	2,452	
189	Newport, Ky.	100,937			100,935		2	72,894	50,979		21,500	415	28,043	
190	Orange, N. J.	370,639	21,153		32,548		316,938	565,139	6,139		362,500	196,500		194,500
191	La Crosse, Wis.	107,000	15,509		15,425		76,066	107,000				107,000		
192	Lynchburg, Va.	98,209	9,119		43,370		45,720	98,209				98,209		
193	Shreveport, La.	44,056	2,560		41,496			34,202	29,202		5,000		9,854	
194	Colorado Springs, Colo.	86,219			86,219			87,000			87,000			781
195	Council Bluffs, Iowa.													

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TABLE 25.—PUBLIC TRUST FUNDS FOR MUNICIPAL USES: NET REVENUE RECEIPTS AND NET GOVERNMENTAL COST PAYMENTS, AND EXCESS OF TRANSFER RECEIPTS OVER TRANSFER PAYMENTS: 1912.

[Cities having no public trust funds for municipal uses are omitted from this table. For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 102.]

City number.	CITY.	NET REVENUE RECEIPTS FROM—							Excess of transfer receipts over transfer payments.	NET GOVERNMENTAL COST PAYMENTS FOR—				
		All revenues.	Taxes.	Fines and forfeits.	Subventions and gifts.	Pension assessments.	Rents and interest.	All other revenues.		All objects.	Pensions.	Schools.	Libraries.	All other objects.
	Grand total	$8,385,001	$532,847	$84,231	$1,622,453	$1,832,505	$4,160,761	$152,204	$3,808,855	$9,046,310	$7,092,972	$219,150	$171,906	$1,562,282
	Group I	6,312,499	130,682	48,143	1,337,298	1,282,325	3,426,968	87,063	3,092,543	7,136,694	5,541,151	57,467	97,387	1,440,689
	Group II	613,623	91,387	685	61,560	260,384	187,410	12,197	369,155	780,318	693,088	40,327	1,044	45,859
	Group III	809,173	168,914	26,258	101,103	197,054	281,724	34,120	219,489	751,547	624,592	41,797	45,376	39,782
	Group IV	406,372	96,482	4,846	87,251	69,875	132,360	15,558	139,084	226,963	164,549	16,121	25,670	20,623
	Group V	243,334	45,382	4,299	35,241	22,867	132,279	3,266	[1]11,416	150,788	69,592	63,438	2,429	15,329
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1912.													
1	New York, N. Y.	$1,089,686	$130,682	$48,143	$5,519	$768,557	$93,839	$42,946	$3,215,285	$4,172,166	$4,171,142	.....	.....	$1,024
2	Chicago, Ill.	1,654,515	.....	.....	747,505	299,873	599,191	7,946	164,892	981,178	939,846	$4,691	$22,029	14,610
3	Philadelphia, Pa.	2,292,920	.....	.....	36,111	80,203	2,173,232	3,374	[1]188,059	1,423,674	87,069	5,684	300	1,330,621
4	St. Louis, Mo.	183,034	.....	.....	9,425	14,712	145,752	13,145	[1]50,938	92,589	40,856	.....	.....	51,733
5	Boston, Mass.	916,644	.....	.....	526,217	50,803	328,464	11,160	[1]191,666	176,516	67,702	46,916	23,369	38,529
6	Cleveland, Ohio	83,009	.....	.....	12,371	35,651	32,912	2,075	126,080	191,749	189,792	.....	.....	1,957
7	Baltimore, Md.	64,974	.....	.....	.....	17,393	47,581	.....	12,458	74,795	23,046	14	50,000	1,735
8	Pittsburgh, Pa.	1,652	.....	.....	150	.....	1,502	.....	.....	2,169	.....	.....	1,689	480
9	Detroit, Mich.	26,065	.....	.....	.....	15,133	4,515	6,417	4,491	21,860	21,698	162	.....	.....
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1912.													
10	Buffalo, N. Y.	$119,442	$38,801	$685	$559	$53,791	$24,741	$865	$62,156	$174,269	$166,927	$676	.....	$6,666
11	San Francisco, Cal.	41,863	.....	.....	.....	34,598	5,648	1,617	56,245	103,688	99,411	785	.....	3,492
12	Milwaukee, Wis.	47,054	.....	.....	338	28,303	15,201	3,212	44,419	62,763	62,728	.....	.....	35
13	Cincinnati, Ohio	177,302	.....	.....	52,415	35,532	88,958	397	87,718	205,270	157,613	32,817	.....	14,840
14	Los Angeles, Cal.	22,290	87	.....	.....	21,295	.....	907	162	20,143	19,543	.....	.....	600
15	Newark, N. J.	27,698	14,362	.....	245	5,196	6,255	1,640	48,463	66,672	65,346	.....	.....	1,326
16	New Orleans, La.	50,745	.....	.....	4,961	15,816	26,409	3,559	14,351	51,972	32,512	4,290	$906	14,264
17	Washington, D. C.	2,929	.....	.....	117	.....	2,812	.....	.....	2,997	.....	100	138	2,759
18	Minneapolis, Minn.	124,301	38,137	.....	2,925	65,853	17,386	.....	55,641	92,544	89,008	1,659	.....	1,877
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1912.													
19	Jersey City, N. J.	$23,478	$8,810	.....	$50	$10,921	$3,697	.....	$73,431	$93,246	$92,604	.....	.....	$642
20	Seattle, Wash.	14,562	.....	.....	.....	14,562	.....	.....	21,259	19,135	19,135	.....	.....	.....
21	Kansas City, Mo.	15,899	.....	.....	5,379	5,275	3,071	$2,174	6,195	5,346	3,773	.....	.....	1,573
22	Indianapolis, Ind.	96,509	62,514	.....	1,420	17,456	14,409	710	669	64,442	62,065	$1,584	.....	793
23	Providence, R. I.	56,464	.....	.....	115	.....	38,653	17,696	[1]4,811	49,172	47,671	144	.....	1,357
24	Portland, Oreg.	8,535	.....	.....	1,247	6,480	808	.....	2,559	2,856	2,538	.....	.....	318
25	Rochester, N. Y.	76,879	19,450	$9,492	2,621	27,712	13,568	4,036	21,132	73,275	71,275	.....	.....	2,000
26	Denver, Colo.	159,181	12,938	447	65,268	4,877	75,557	94	8,654	70,959	19,043	34,500	.....	17,416
27	Louisville, Ky.	7,272	.....	.....	704	6,413	155	.....	18,650	30,752	29,460	.....	.....	1,292
28	St. Paul, Minn.	13,593	.....	.....	.....	11,881	1,712	.....	22,860	46,340	15,634	.....	$30,500	206
29	Columbus, Ohio	35,514	16,418	.....	1,097	13,301	4,571	127	18,433	32,583	29,447	.....	.....	3,136
30	Toledo, Ohio	16,695	.....	382	1,620	10,252	3,918	523	38,687	36,558	36,051	.....	.....	507
31	Oakland, Cal.	16,247	6,939	.....	.....	8,776	532	.....	[1]25,942	12,881	12,835	.....	.....	46
32	Atlanta, Ga.	2,100	.....	.....	.....	.....	2,100	.....	[1]2,100	.....	.....	.....	.....	.....
33	Worcester, Mass.	28,367	.....	.....	1,395	.....	26,972	.....	[1]27,515	3,528	.....	582	2,859	87
35	Syracuse, N. Y.	33,954	8,250	982	551	14,484	5,763	3,924	6,710	34,053	33,867	.....	.....	186
36	New Haven, Conn.	37,711	16,206	.....	.....	.....	21,505	.....	8,108	31,229	25,426	.....	5,514	289
38	Scranton, Pa.	7,863	.....	.....	6,750	989	124	.....	3,000	27	.....	.....	27	.....
39	Richmond, Va.	15,369	.....	.....	2,056	9,423	3,494	396	134	3,352	3,320	.....	.....	32
40	Paterson, N. J.	11,136	3,810	.....	2,348	3,030	1,948	.....	10,397	17,364	17,301	.....	.....	63
41	Omaha, Nebr.	26,875	.....	13,932	250	5,516	3,895	3,282	7,007	21,077	19,960	250	867	.....
42	Fall River, Mass.	5,167	.....	.....	2,500	.....	2,667	.....	.....	3,366	.....	3,366	.....	.....
43	Spokane, Wash.	6,135	.....	973	200	4,271	145	546	2,990	9,368	9,368	.....	.....	.....
44	Dayton, Ohio	17,182	3,979	.....	150	9,375	3,578	100	9,947	18,896	18,195	.....	.....	701
45	Grand Rapids, Mich.	3,818	.....	.....	.....	.....	3,818	.....	[1]23,011	199	.....	.....	199	.....
46	Nashville, Tenn.	185	.....	.....	.....	.....	185	.....	[1]185	.....	.....	.....	.....	.....
47	Bridgeport, Conn.	994	.....	.....	162	.....	832	.....	4,538	4,354	4,004	50	.....	300
48	Lowell, Mass.	6,644	.....	.....	88	.....	6,556	.....	.....	6,543	.....	.....	4,443	2,100
49	Cambridge, Mass.	3,072	.....	.....	822	.....	2,234	16	.....	3,203	.....	1,321	967	915
51	New Bedford, Mass.	17,556	.....	.....	.....	.....	17,556	.....	[1]18,632	.....	.....	.....	.....	.....
52	Hartford, Conn.	9,056	.....	.....	365	.....	8,537	154	12,298	19,587	13,831	.....	.....	5,756
53	Dallas, Tex.	106	.....	.....	.....	.....	106	.....	[1]106	.....	.....	.....	.....	.....
54	Trenton, N. J.	12,020	3,155	.....	3,085	2,323	3,333	124	6,218	6,697	6,630	.....	.....	67
55	Albany, N. Y.	16,347	6,445	50	860	3,610	5,164	218	17,915	29,889	29,889	.....	.....	.....
56	Salt Lake City, Utah	6,688	.....	.....	.....	6,127	561	.....	.....	1,270	1,270	.....	.....	.....

[1] Excess of transfer payments over transfer receipts.

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TABLE 25.—PUBLIC TRUST FUNDS FOR MUNICIPAL USES: NET REVENUE RECEIPTS AND NET GOVERNMENTAL COST PAYMENTS, AND EXCESS OF TRANSFER RECEIPTS OVER TRANSFER PAYMENTS: 1912—Continued.

[Cities having no public trust funds for municipal uses are omitted from this table. For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 102.]

City number.	CITY.	NET REVENUE RECEIPTS FROM—							Excess of transfer receipts over transfer payments.	NET GOVERNMENTAL COST PAYMENTS FOR—				
		All revenues.	Taxes.	Fines and forfeits.	Subventions and gifts.	Pension assessments.	Rents and interest.	All other revenues.		All objects.	Pensions.	Schools.	Libraries.	All other objects.
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1912.													
58	Camden, N. J.	$8,765	$3,638	.....	$903	$1,150	$3,002	$72	$2,486	$8,637	$8,392	.....	.....	$245
60	Tacoma, Wash.	9,890	4,500	.....	1,923	3,367	70	30	.....	6,468	6,455	.....	.....	13
61	Lynn, Mass.	7,841	.....	.....	6,386	.....	1,455	.....	.....	3,223	.....	$40	$2,103	1,080
62	Des Moines, Iowa.	4,005	2,021	.....	205	1,737	42	.....	25	873	858	.....	.....	15
63	Lawrence, Mass.	351	.....	.....	.....	.....	351	.....	[1] 200	120	.....	120	.....	.....
64	Wilmington, Del.	6,405	.....	.....	4,321	874	1,210	.....	8,028	50	.....	.....	.....	50
65	Kansas City, Kans.	5,988	5,728	.....	.....	.....	260	.....	12,540	5,564	5,564	.....	.....	.....
66	Yonkers, N. Y.	24,523	3,256	.....	328	9,532	11,107	.....	17,880	20,857	12,074	8,602	.....	181
67	Youngstown, Ohio.	19,106	9,210	.....	.....	.....	9,896	.....	531	18,110	12,034	5,850	.....	226
70	Duluth, Minn.	17,448	7,086	.....	.....	10,127	235	.....	.....	4,325	4,053	.....	.....	272
71	Norfolk, Va.	5,690	.....	.....	1,700	3,630	360	.....	3,030	824	83	.....	.....	741
73	Schenectady, N. Y.	9,606	3,285	.....	1,268	3,250	1,658	145	8,011	8,329	7,813	.....	.....	516
74	Somerville, Mass.	835	.....	.....	.....	.....	835	.....	6,030	1,229	.....	.....	1,229	.....
75	St. Joseph, Mo.	4,679	.....	.....	3,271	893	444	71	1,501	1,527	1,502	.....	.....	25
76	Utica, N. Y.	20,620	8,330	.....	235	4,430	6,404	1,221	1,001	12,043	9,526	.....	1,511	1,006
77	Elizabeth, N. J.	5,198	1,927	.....	38	1,684	1,293	256	4,446	2,936	2,727	.....	.....	209
78	Waterbury, Conn.	18,864	3,873	.....	325	.....	13,243	1,423	10,212	23,846	2,210	.....	20,827	809
79	Troy, N. Y.	14,828	5,670	.....	410	6,428	1,613	707	6,300	24,967	24,626	.....	.....	341
80	Akron, Ohio.	5,892	.....	.....	650	.....	5,235	7	10,777	10,658	10,623	.....	.....	35
81	Manchester, N. H.	9,200	.....	.....	7,949	.....	1,251	.....	[1] 816	24	.....	.....	.....	24
82	Hoboken, N. J.	5,030	2,957	.....	1,255	59	759	.....	3,599	2,698	2,580	.....	.....	118
83	Wilkes-Barre, Pa.	2,065	.....	.....	.....	1,985	80	.....	1,724	30	.....	30	.....	.....
85	Evansville, Ind.	3,155	.....	.....	.....	1,803	1,221	131	7,548	6,222	6,886	.....	.....	36
86	Peoria, Ill.	9,528	.....	.....	4,369	1,457	3,672	.....	7,862	8,749	8,610	.....	.....	139
87	Fort Wayne, Ind.	4,657	.....	.....	50	1,432	3,021	154	7,113	4,629	4,570	.....	.....	59
88	Harrisburg, Pa.	5,897	.....	.....	.....	5,197	700	.....	5,197	5,314	5,269	.....	.....	45
91	Jacksonville, Fla.	6,466	.....	$4,115	.....	.....	1,136	1,215	158	1,520	1,520	.....	.....	.....
92	South Bend, Ind.	9,300	5,435	.....	220	1,110	2,535	.....	12	6,349	6,307	.....	.....	42
93	Terre Haute, Ind.	12,394	6,463	.....	2,539	1,403	1,680	309	.....	3,523	3,408	.....	.....	115
94	Passaic, N. J.	3,043	1,523	.....	1,012	347	161	.....	1,072	124	.....	.....	.....	124
96	Bayonne, N. J.	3,243	1,071	.....	1,091	636	435	10	1,787	1,021	926	.....	.....	95
97	Brockton, Mass.	3,607	.....	.....	.....	.....	3,607	.....	[1] 96	2,641	.....	.....	.....	2,641
98	Portland, Me.	61,879	.....	.....	45,241	.....	16,010	628	[1] 5,332	1,542	229	.....	.....	1,313
100	Charleston, S. C.	27,385	2,183	.....	54	1,381	23,767	.....	[1] 15,928	8,143	1,522	.....	.....	6,621
101	Wichita, Kans.	4,382	4,382	.....	.....	.....	.....	.....	.....	3,713	3,713	.....	.....	.....
103	Springfield, Ill.	3,427	1,139	731	12	1,390	155	.....	5,270	6	.....	.....	.....	6
106	Pawtucket, R. I.	5,193	.....	.....	.....	.....	345	4,848	691	3,309	3,309	.....	.....	.....
107	Canton, Ohio.	8,388	2,966	.....	66	.....	5,356	.....	465	4,676	2,149	.....	.....	2,527
109	Sacramento, Cal.	.....	.....	.....	.....	.....	.....	.....	974	.....	.....	.....	.....	.....
110	Saginaw, Mich.	9,158	445	.....	.....	.....	4,382	4,331	22,483	2,660	899	1,250	.....	511
111	Sioux City, Iowa.	3,096	890	.....	1,380	752	74	.....	.....	190	160	.....	.....	30
112	Binghamton, N. Y.	5,280	4,016	.....	.....	597	667	.....	25	997	834	.....	.....	163
113	Atlantic City, N. J.	10,065	4,488	.....	50	2,894	2,633	.....	2,678	3,597	3,347	.....	.....	250
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912.													
114	Rockford, Ill.	$3,665	$2,126	$521	$40	$928	$50	.....	.....	$450	$450	.....	.....	.....
116	Augusta, Ga.	4,692	.....	.....	.....	.....	4,692	.....	[1] $4,692	.....	.....	.....	.....	.....
117	Springfield, Ohio.	25,454	.....	.....	4,057	2,505	18,832	$60	[1] 10,785	8,912	8,691	.....	.....	$221
118	Lancaster, Pa.	2,051	.....	.....	.....	.....	2,051	.....	.....	1,259	.....	.....	.....	1,259
120	New Britain, Conn.	1,580	.....	.....	550	.....	980	50	1,565	1,175	1,175	.....	.....	.....
121	Chattanooga, Tenn.	3,539	.....	.....	2,641	.....	841	57	4,288	7,164	7,149	$15	.....	.....
122	York, Pa.	752	.....	.....	.....	.....	752	.....	.....	740	.....	.....	.....	740
123	Malden, Mass.	16,396	.....	.....	500	.....	15,896	.....	[1] 17,522	.....	.....	.....	.....	.....
126	Haverhill, Mass.	21,823	.....	.....	15,000	.....	6,823	.....	[1] 6,674	85	.....	85	.....	.....
127	Topeka, Kans.	5,552	3,685	.....	10	.....	1,857	.....	.....	4,805	4,776	.....	$29	.....
128	Salem, Mass.	13,734	.....	.....	4,873	.....	8,816	45	[1] 800	4,995	.....	1,240	.....	3,755
130	Davenport, Iowa.	2,677	1,535	.....	.....	879	263	.....	.....	420	420	.....	.....	.....
132	San Diego, Cal.	8,383	7,957	.....	.....	327	.....	99	.....	600	600	.....	.....	.....
137	Racine, Wis.	13,009	7,230	2,923	48	1,282	1,526	.....	.....	1,402	1,402	.....	.....	.....
138	Superior, Wis.	2,596	.....	.....	161	1,032	1,285	118	5,205	832	832	.....	.....	.....
139	Wheeling, W. Va.	1,321	.....	.....	.....	.....	1,321	.....	[1] 1,261	41	.....	.....	.....	41
141	Newton, Mass.	2,870	.....	.....	.....	.....	2,870	.....	37	2,377	.....	13	1,124	1,240
142	Butte, Mont.	521	.....	.....	277	.....	244	.....	2,138	1,594	1,594	.....	.....	.....
143	Woonsocket, R. I.	716	.....	615	.....	.....	101	.....	1,644	.....	.....	.....	.....	.....
145	Chester, Pa.	7	.....	.....	.....	.....	7	.....	712	16	.....	.....	.....	16
146	Fitchburg, Mass.	19,588	.....	.....	300	.....	16,815	2,473	[1] 16,551	821	.....	.....	.....	821
147	Dubuque, Iowa.	3,805	3,120	.....	5	642	38	.....	.....	1,429	1,429	.....	.....	.....
148	Galveston, Tex.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
152	Elmira, N. Y.	3,755	.....	240	187	.....	3,192	136	6,107	9,076	9,076	.....	.....	.....
154	East Orange, N. J.	4,156	.....	.....	1,861	1,131	1,089	75	2,582	3,736	3,686	.....	.....	50
155	Knoxville, Tenn.	1,137	.....	.....	.....	.....	1,137	.....	[1] 1,137	.....	.....	.....	.....	.....
156	Hamilton, Ohio.	2,857	.....	.....	125	2,532	200	.....	2,250	2,560	2,530	.....	.....	30
159	Quincy, Ill.	104	.....	.....	50	.....	54	.....	[1] 30	.....	.....	.....	.....	.....
161	Joliet, Ill.	1,147	.....	.....	776	.....	371	.....	5,620	897	891	.....	.....	6
163	Auburn, N. Y.	3,302	1,361	.....	167	994	713	67	1,056	3,340	3,340	.....	.....	.....

[1] Excess of transfer payments over transfer receipts.

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TABLE 25.—PUBLIC TRUST FUNDS FOR MUNICIPAL USES: NET REVENUE RECEIPTS AND NET GOVERNMENTAL COST PAYMENTS, AND EXCESS OF TRANSFER RECEIPTS OVER TRANSFER PAYMENTS: 1912—Continued.

[Cities having no public trust funds for municipal uses are omitted from this table. For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 102.]

City number.	CITY.	NET REVENUE RECEIPTS FROM—							Excess of transfer receipts over transfer payments.	NET GOVERNMENTAL COST PAYMENTS FOR—				
		All revenues.	Taxes.	Fines and forfeits.	Subventions and gifts.	Pension assessments.	Rents and interest.	All other revenues.		All objects.	Pensions.	Schools.	Libraries.	All other objects.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912—Continued.													
165	Decatur, Ill	$486			$60	$306	$120		$2,008	$473	$441			$32
167	Perth Amboy, N. J								221					
169	Quincy, Mass	17,365					17,340	$25		17,544		$13,464	$1,104	2,976
172	Cedar Rapids, Iowa	3,838	$1,241		2,049	548				660	660			
173	Oshkosh, Wis	15,710	4,758		20	478	10,454		[1] 3,820	49,089	2,250	46,820		19
176	Jamestown, N. Y	2,897	2,183		50	531	133		[1] 884	1,082	200	100		782
177	Mount Vernon, N. Y	9,269	1,247		664	5,322	2,036		4,105	2,334	2,110			224
178	Niagara Falls, N. Y	2,378	1,780		75		402	61	1,000	9,675	9,650			25
182	Lima, Ohio	32					32		832	1,148	1,090			58
184	Chelsea, Mass	998					998			705			172	533
185	New Rochelle, N. Y	3,167	1,197		150	507	1,313		3,133	793	518			275
186	Aurora, Ill	678			110	568								
187	Lorain, Ohio	1,048	1,020				28		1,000	118				118
188	Austin, Tex	2,916					2,916			3,355		1,701		1,654
190	Orange, N. J	831				430	401		2,000	750	750			
191	La Crosse, Wis	4,347	2,771		20	1,236	320		2,060	2,243	2,242			1
192	Lynchburg, Va	305			305					374				374
193	Shreveport, La	3,121			100	291	2,730		3,312	79				79
194	Colorado Springs, Colo	180					180		[1] 180					
195	Council Bluffs, Iowa	2,579	2,171		10	398			45	1,640	1,640			

[1] Excess of transfer payments over transfer receipts.

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TABLE 26.—AMOUNT OF SPECIFIED ASSETS AND VALUE

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY.	Aggregate.	ASSETS IN SINKING FUNDS.				ASSETS IN PUBLIC TRUST FUNDS FOR MUNICIPAL USES.			
			Total.	Cash.	City securities (par value).	Other investments.	Total.	Cash.	City securities (par value).	Other investments.
	Grand total	$4,397,818,322	$542,948,527	$40,067,185	$481,493,331	$21,388,011	$80,647,519	$3,884,213	$23,716,867	$53,046,439
	Group I	2,747,772,861	419,189,234	21,436,039	391,934,407	5,818,788	63,609,394	2,012,978	18,017,055	43,579,363
	Group II	500,955,503	30,830,520	2,260,757	27,037,131	1,532,632	4,612,187	431,564	2,071,464	2,109,159
	Group III	582,121,054	60,170,054	9,268,403	41,782,544	9,119,107	6,108,814	622,004	1,797,802	3,689,008
	Group IV	332,616,827	18,668,093	4,225,877	12,611,415	1,830,801	3,400,237	526,303	1,422,524	1,451,410
	Group V	234,352,077	14,090,626	2,876,109	8,127,834	3,086,683	2,916,887	291,366	408,022	2,217,499
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1912.									
1	New York, N. Y	$1,585,378,197	$307,401,704	$8,222,462	$299,179,242		$2,583,790	$356,990	$2,201,800	$25,000
2	Chicago, Ill	235,580,140	3,866,675	2,474,675	1,392,000		14,821,809	1,192,258	1,538,000	12,091,551
3	Philadelphia, Pa	272,699,684	16,273,665	383,965	15,889,700		32,445,894	141,036	5,199,200	27,104,758
4	St. Louis, Mo	80,199,168	2,473,853	2,473,853			3,258,138	40,178	675,665	2,542,295
5	Boston, Mass	226,706,173	42,680,818	3,394,388	38,786,430	$500,000	8,350,963	186,464	6,801,490	1,363,009
6	Cleveland, Ohio	91,899,248	2,488,885	502,349	1,871,096	115,440	775,450	69,400	354,000	352,050
7	Baltimore, Md	77,974,595	25,042,925	15,727	20,207,360	4,819,838	1,229,215	13,315	1,215,900	
8	Pittsburgh, Pa	119,407,586	14,392,657	3,303,688	11,088,969		32,396	396	12,000	20,000
9	Detroit, Mich	57,928,070	4,568,052	664,932	3,519,610	383,510	111,739	12,039	19,000	80,700
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1912.									
10	Buffalo, N. Y	$44,571,225	$3,495,033	$290,633	$3,204,400		$559,849	$159,794	$192,830	$207,225
11	San Francisco, Cal	56,878,610					148,001	58,201	44,000	45,800
12	Milwaukee, Wis	29,780,160					393,605	13,855	119,750	260,000
13	Cincinnati, Ohio	108,514,240	9,917,704	842,507	9,074,797	$400	2,060,809	66,248	954,069	1,040,492
14	Los Angeles, Cal	73,176,508	2,440,974	896,974	1,544,000		8,684	8,684		
15	Newark, N. J	68,191,937	9,779,949	73,506	9,146,185	560,258	177,205	31,655	75,300	70,250
16	New Orleans, La	44,072,396	95,800		95,100	700	717,862	16,255	503,215	198,392
17	Washington, D. C	39,578,775	532	532			68,988	2,688	23,300	43,000
18	Minneapolis, Minn	36,191,652	5,100,528	156,605	3,972,649	971,274	477,184	74,184	159,000	244,000
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1912.									
19	Jersey City, N. J	$30,165,633	$6,550,740	$505,604	$6,045,136		$106,249	$18,507	$37,000	$50,742
20	Seattle, Wash	39,536,210	117,893	117,893			82,576	82,576		
21	Kansas City, Mo	30,594,198	1,867,531	623,031	727,000	$517,500	69,434	3,434		66,000
22	Indianapolis, Ind	12,090,951	112,248	112,248			360,055	28,184	22,000	309,871
23	Providence, R. I	26,667,470	8,080,765	747,765	7,333,000		814,152	61,144	427,000	326,008
24	Portland, Oreg	29,817,785	2,875,053	1,315,193	1,559,860		22,405	3,309	14,596	4,500
25	Rochester, N. Y	21,150,219	1,151,712	749,119	402,593		410,267	131,067	140,000	139,200
26	Denver, Colo	19,797,058	778,146	75,146	703,000		1,270,590	46,800	411,400	812,300
27	Louisville, Ky	24,792,224	2,139,981	599,881	1,540,100		1,772	1,772		
28	St. Paul, Minn	20,693,148	359,938	19,938	177,500	162,500	51,128	2,628	29,500	19,000
29	Columbus, Ohio	21,046,243	5,750,506	123,406	5,627,100		135,214	9,714	61,000	64,500
30	Toledo, Ohio	14,949,830	2,192,650	120,989	1,920,479	151,182	108,972	19,932	60,040	29,000
31	Oakland, Cal	17,466,631					17,879	7,879		10,000
32	Atlanta, Ga	14,425,036	1,190,254	754	1,189,500		35,000			35,000
33	Worcester, Mass	20,029,883	4,662,721	342,421	4,320,300		586,580	11,275		575,305
34	Birmingham, Ala	4,485,205	73,400	68,400	5,000					
35	Syracuse, N. Y	14,121,250	6,291	6,291			117,067	35,147	20,270	61,650
36	New Haven, Conn	6,655,035	14,654	14,654			528,027	37,028	12,000	478,999
37	Memphis, Tenn	16,014,324	206,195	206,195						
38	Scranton, Pa	5,737,927	860,739	361,739	499,000		12,021	3,221		8,800
39	Richmond, Va	15,821,286	2,891,687	32,612	2,848,075	11,000	83,212	462	18,000	64,750
40	Paterson, N. J	5,370,172	702,128	152,128	440,000	110,000	53,578	13,578	22,000	18,000
41	Omaha, Nebr	16,176,522	531,287	337,492	193,795		87,197	10,597	36,000	40,600
42	Fall River, Mass	11,711,345	2,666,173	281,773	399,900	1,984,500	55,720	3,147	50,000	2,573
43	Spokane, Wash	11,694,421	124,226		124,226		5,862	2,222	3,640	
44	Dayton, Ohio	8,101,050	216,567	39,917	176,650		93,001	5,801	87,200	
45	Grand Rapids, Mich	7,149,715	240,875	14,875	226,000		21,497	3,885	12,100	5,512
46	Nashville, Tenn	11,389,326	212,533	212,533			3,700		3,700	
47	Bridgeport, Conn	4,760,995	580,108	2,808	577,300		20,196	11,396	6,000	2,800
48	Lowell, Mass	8,042,559	1,064,173	12,745	67,928	1,013,500	135,744	3,926	35,200	96,618
49	Cambridge, Mass	20,694,672	3,903,971	49,071	1,965,100	1,889,800	50,937	2,624	40,500	7,813
50	San Antonio, Tex	5,168,835	663,421	621,921	41,500					
51	New Bedford, Mass	11,773,802	1,964,632	35,277	298,000	1,631,355	385,728	10,627	117,100	258,001
52	Hartford, Conn	12,630,129	1,364,946	133,726	363,000	868,220	155,021	1,208	23,481	130,332
53	Dallas, Tex	9,726,861	715,018	483,018	232,000		5,000		5,000	
54	Trenton, N. J	7,262,567	1,989,043	532,513	1,371,230	85,300	66,372	18,572	18,000	29,800
55	Albany, N. Y	12,333,111	1,301,304	198,782	408,272	694,250	138,019	23,110	85,075	29,834
56	Salt Lake City, Utah	12,085,726	16,545	16,545			18,642	7,142		11,500

[1] Value of rapid transit system owned but not operated by the city.
[2] Value of gas-supply system owned but not operated by the city.

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OF PUBLIC PROPERTIES AT CLOSE OF YEAR: 1912.

assigned to each, see page 20. For a text discussion of this table, see page 104.]

ASSETS IN INVESTMENT FUNDS, AND MISCELLANEOUS INVESTMENTS.					ASSETS IN PUBLIC TRUST FUNDS FOR NONMUNICIPAL USES AND PRIVATE TRUST FUNDS.				General city cash.	Value of public properties.	City number.
Total.	Cash.	City securities (par value).	Real property.	Other investments.	Total.	Cash.	City securities (par value).	Other investments.			
$193,434,357	$2,617,122	$8,825,134	$179,751,254	$2,240,847	$12,975,427	$6,482,966	$2,984,294	$3,508,167	$216,243,313	$3,351,569,179	
149,336,359	2,191,650	7,306,785	139,520,923	317,001	7,435,519	4,718,270	952,986	1,764,263	100,063,370	2,008,138,985	
38,265,361	45,902	490,046	37,726,413	3,000	1,496,470	651,814	597,476	247,180	47,154,219	378,596,746	
1,363,403	318,760	138,839	688,360	217,444	2,835,767	867,580	1,068,935	899,252	33,475,683	478,167,333	
1,856,112	32,198	776,488	453,873	593,553	747,234	141,905	180,425	424,904	17,683,655	290,261,496	
2,613,122	28,612	112,976	1,361,685	1,109,849	460,437	103,397	184,472	172,568	17,866,386	196,404,619	
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1912.											
$88,879,214			[1] $88,649,217	$229,997	$5,839,041	$3,315,303	$759,525	$1,764,213	$18,029,024	$1,162,645,424	1
8,460,366	$2,118,890	$6,313,885		27,591	655,779	654,779	1,000		17,163,848	190,611,663	2
29,371,724	13,824	357,900	[2] 29,000,000		151,684	150,134	1,500	50	19,032,048	175,424,669	3
371,236	3,936		308,300	59,000	30,934	23,934	7,000		7,761,586	66,303,421	4
21,563,406			[1] 21,563,406		309,094	158,933	150,161		7,924,694	145,877,198	5
					414,902	414,902			18,315,969	69,904,042	6
413				413	34,085	285	33,800		2,391,772	49,276,185	7
									8,709,630	96,272,903	8
690,000	55,000	635,000							734,799	51,823,480	9
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1912.											
$20,550	$3,050	$17,500			$25,063	$25,063			$2,605,357	$37,865,373	10
1,150,000			$1,150,000		134,873	134,873			6,578,725	48,867,011	11
					48,925	48,925			1,463,191	27,874,439	12
35,052,007	3,461	48,546	[3] 35,000,000		570,205	63,075	$444,630	$62,500	9,018,818	51,894,697	13
1,529,658	4,399		1,525,259		29,717	29,717			14,888,674	54,278,801	14
147,669	7,669	140,000							3,139,095	54,948,019	15
283,603	449	234,000	51,154	$3,000	180,162	40,316	139,846		7,880,902	34,909,007	16
					507,525	309,845	13,000	184,680	236,846	38,764,884	17
76,874	26,874	50,000							1,342,551	29,194,515	18
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1912.											
									$1,036,718	$22,471,926	19
									3,815,507	35,520,234	20
									1,708,271	26,948,962	21
					$526,655	$176,234		$350,421	1,280,582	9,811,411	22
$271,243	$271,243				271,281	12,581	$257,000	1,700	283,533	16,946,496	23
93,839		$78,839		$15,000					3,320,223	23,506,265	24
74,020	39,020	25,000		10,000	564,900	474,900	75,000	15,000	1,239,291	17,710,029	25
					47,412	47,412			844,207	16,856,703	26
25,000				25,000					2,911,264	19,714,207	27
									820,382	19,461,700	28
31,500			$31,500		470,556	4,765	465,791		1,299,773	13,358,694	29
462,295			[4] 357,860	104,635	13,999	6,786	3,000	4,213	1,902,313	10,269,401	30
					40,361	40,361			1,633,041	15,775,350	31
									777,762	12,422,020	32
7,159	159			7,000	159,840			159,840	202,690	14,410,893	33
					2,281	2,281			282,009	4,129,515	34
					23,751	23,751			1,344,066	12,630,075	35
					1,682	1,682			151,896	5,958,776	36
									662,133	15,145,926	37
									378,917	4,486,250	38
16,946	6,946	10,000			5,200		5,200		292,006	12,532,235	39
					11,305	11,305			104,324	4,498,837	40
26,392	1,392	25,000			115,257	19,047		96,210	960,949	14,455,440	41
					95,459		95,459		204,255	8,689,738	42
									862,106	10,702,227	43
									1,333,843	6,457,639	44
					42,545	2,545	40,000		292,733	6,552,065	45
									406,643	10,766,450	46
									265,958	3,894,733	47
					77,675		1,000	76,675	213,454	6,521,513	48
					110,042	648	99,750	9,644	152,021	16,477,701	49
					38,452	210		38,242	87,589	4,379,373	50
					188,043	23,414	26,735	137,894	366,777	8,868,622	51
53,010			45,000	8,010	3,756	1,354		2,402	229,531	10,823,865	52
4,000			4,000						611,402	8,391,141	53
					1,316	1,316			235,135	4,960,701	54
									447,328	10,446,460	55
297,799			250,000	47,799	23,999	16,988		7,011	515,051	11,213,690	56

[3] Value of Cincinnati Southern Railway owned but not operated by the city.
[4] Includes $105,000, value of gas mains owned but not operated by the city.

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TABLE 26.—AMOUNT OF SPECIFIED ASSETS AND VALUE

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY.	Aggregate.	ASSETS IN SINKING FUNDS.				ASSETS IN PUBLIC TRUST FUNDS FOR MUNICIPAL USES.			
			Total.	Cash.	City securities (par value).	Other investments.	Total.	Cash.	City securities (par value).	Other investments.
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1912.									
57	Reading, Pa.	$7,065,594	$268,024	$212,124	$55,900					
58	Camden, N. J.	6,206,854	978,777	130,777	818,400	$29,600	$65,861	$9,061		$56,800
59	Springfield, Mass.	16,668,405	1,085,187	91,437	547,500	446,250				
60	Tacoma, Wash.	15,901,575	370,191	149,191	221,000		8,770	8,770		
61	Lynn, Mass.	11,318,820	1,251,685	9,085	647,600	595,000	39,539	6,658	$5,000	27,881
62	Des Moines, Iowa	5,948,995					7,108	7,108		
63	Lawrence, Mass.	4,917,307	266,304	102,904	163,400		8,634	91	7,000	1,543
64	Wilmington, Del.	5,381,008	665	665			45,061	861	37,000	7,200
65	Kansas City, Kans.	6,243,175	378,882	200,579	178,303		18,724	18,724		
66	Yonkers, N. Y.	8,428,407	245,827	12,827	233,000		306,638	58,682		247,956
67	Youngstown, Ohio.	7,432,860	129,658	2,277	127,381		265,081	9,716	54,309	171,056
68	Houston, Tex.	5,503,930	190,526	74,526		116,000				
69	Fort Worth, Tex.	7,534,258	302,717	123,717	175,000	4,000				
70	Duluth, Minn.	9,973,537	157,724	119,724	38,000		17,496	3,496	14,000	
71	Norfolk, Va.	7,484,187	1,079,317	51,567	1,027,750		17,008	13,638		3,370
72	Oklahoma, Okla.	5,947,202	186,132	67,148	118,984					
73	Schenectady, N. Y.	4,987,306	782,780	3,092	779,688		55,641	18,141	34,000	3,500
74	Somerville, Mass.	4,646,462					29,029	614		28,415
75	St. Joseph, Mo.	3,193,188	66,228	66,228			28,047	1,098	10,000	16,949
76	Utica, N. Y.	2,950,233	119,154	25,910	93,244		130,410	17,805	56,963	55,642
77	Elizabeth, N. J.	2,392,353	429,061	93,051	336,010		37,178	20,578		16,600
78	Waterbury, Conn.	8,209,328	74,008	11,008	63,000		299,287	24,929	35,000	239,358
79	Troy, N. Y.	7,300,694	167,857	74,288	93,569		47,499	23,714	23,785	
80	Akron, Ohio	5,473,894	111,505	33,345	78,160		106,783	6,513	74,670	25,600
81	Manchester, N. H.	7,641,376	739,192	135,342	530,850	73,000	36,442	15		36,427
82	Hoboken, N. J.	4,543,831	419,656	164,788	254,868		21,647	21,647		
83	Wilkes-Barre, Pa.	4,179,824	72,957	37,957	35,000		7,260	7,260		
84	Erie, Pa.	5,745,264	499,333	79,179	420,154					
85	Evansville, Ind.	5,539,281	24,696	24,696			36,929	9,929	27,000	
86	Peoria, Ill.	3,701,912	18,904	8,704		10,200	95,993	6,443	59,550	
87	Fort Wayne, Ind.	5,357,401	151,493	138,194		13,299	66,700	446		66,254
88	Harrisburg, Pa.	6,005,873	480,849	325,349	155,500		23,365	7,865		15,500
89	Savannah, Ga.	8,934,660								
90	East St. Louis, Ill.	2,337,986	133,181	133,181						
91	Jacksonville, Fla.	5,806,096					31,816	31,816		
92	South Bend, Ind.	4,262,515	9,579	9,579			50,010	7,351		42,659
93	Terre Haute, Ind.	2,614,016	45,024	45,024			52,224	5,134		47,090
94	Passaic, N. J.	2,542,433	90,586	11,932	78,654		8,404	404	8,000	
95	Johnstown, Pa.	3,430,131	300,551	52,551	248,000					
96	Bayonne, N. J.	3,956,745	682,945	242,195	440,750		13,240	4,240		9,000
97	Brockton, Mass.	5,195,321	589,576	8,076	369,500	212,000	86,750	3,711	3,000	80,039
98	Portland, Me.	10,267,971	671,209	95,919	408,500	166,790	418,747	85,736	268,447	64,564
99	Holyoke, Mass.	7,562,224	514,580	136,140	290,600	87,840				
100	Charleston, S. C.	2,962,226	25,633	7,533	18,000	100	572,381	30,755	481,500	60,126
101	Wichita, Kans.	2,066,085					4,583	4,583		
102	Allentown, Pa.	3,273,345	233,512	127,012	106,500					
103	Springfield, Ill.	3,702,020	70	70			13,860	11,160	2,700	
104	Covington, Ky.	3,587,595	1,300	1,300						
105	Altoona, Pa.	4,412,509	331,965	58,743	266,500	6,722				
106	Pawtucket, R. I.	6,548,999	1,424,164	154,164	1,200,000	70,000	11,251	11,251		
107	Canton, Ohio.	3,840,240	198,844	182,344	16,500		113,270	5,707	84,300	23,263
108	Mobile, Ala.	5,521,577	51,305	51,305						
109	Sacramento, Cal.	7,656,656	17,733	17,733			2,385	2,385		
110	Saginaw, Mich.	3,371,532	118,309	33,659	84,650		102,676	3,376	74,300	25,000
111	Sioux City, Iowa.	2,960,359					5,076	3,076	2,000	
112	Binghamton, N. Y.	3,303,790	58,969	23,969	35,000		39,348	9,730		29,618
113	Atlantic City, N. J.	8,675,462	2,119,769	263,769	1,856,000		52,086	2,086		50,000
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912.									
114	Rockford, Ill.	$3,308,004					$11,422	$5,222	$6,200	
115	Little Rock, Ark.	2,088,010								
116	Augusta, Ga.	4,961,100	$8,825	$8,825			39,100			$39,100
117	Springfield, Ohio.	3,753,853	219,039	8,697	$210,342		386,738	17,776	27,727	341,235
118	Lancaster, Pa.	3,577,579					43,946	2,091	32,000	9,855
119	Pueblo, Colo.	3,494,350	26,923	10,839	16,084					
120	New Britain, Conn.	5,219,826	236,600		103,000	$133,600	21,162			21,162
121	Chattanooga, Tenn.	3,837,568	18,549	199		18,350	24,857	9,857		15,000
122	York, Pa.	1,848,849	176,966	40,316	132,150	4,500	17,358		15,358	2,000
123	Malden, Mass.	4,194,155	629,880	6,184	88,300	535,396	373,810	5,424		368,386
124	Berkeley, Cal.	2,110,839	63,502	63,502						
125	Bay City, Mich.	2,677,858	21,477	21,477						
126	Haverhill, Mass.	4,492,668	454,443	1,443	64,000	389,000	165,237			165,237
127	Topeka, Kans.	2,758,981	66,555	24,454	42,101		39,156	9,556	22,500	7,100
128	Salem, Mass.	4,299,244					231,168	9,119		222,049

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OF PUBLIC PROPERTIES AT CLOSE OF YEAR: 1912—Continued.

assigned to each, see page 20. For a text discussion of this table, see page 104.]

ASSETS IN INVESTMENT FUNDS, AND MISCELLANEOUS INVESTMENTS.					ASSETS IN PUBLIC TRUST FUNDS FOR NONMUNICIPAL USES AND PRIVATE TRUST FUNDS.				General city cash.	Value of public properties.	City number.
Total.	Cash.	City securities (par value).	Real property.	Other investments.	Total.	Cash.	City securities (par value).	Other investments.			
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1912.											
									$155,672	$6,641,898	57
									51,925	5,110,291	58
									1,000,425	14,582,793	59
$2,500		$2,500							964,046	14,556,068	60
					$241,146	$3,646	$2,000	$235,500	160,367	9,626,083	61
									406,358	5,535,529	62
					113,680			113,680	160,845	4,367,844	63
									302,462	5,032,820	64
									490,626	5,354,943	65
									34,421	7,841,521	66
									1,323,188	5,714,933	67
									891,188	4,422,218	68
8,228				$8,228					8,030	7,215,283	69
									340,239	9,458,078	70
334,000			$332,000	2,000					65,509	5,988,353	71
					15,592	15,592			315,145	5,430,333	72
									59,935	4,088,950	73
									223,283	4,394,150	74
									249,816	2,849,097	75
64,838				64,838					182,991	2,452,840	76
500				500					321,058	1,604,556	77
									274,031	7,562,002	78
2,000				2,000	13,335	1,643		11,692	199,908	6,870,095	79
530,040		530,040							876,539	3,849,027	80
54,733			4,733	50,000	213,771	15,499	145,000	53,272	204,043	6,393,195	81
					1,490			1,490	508,943	3,592,095	82
									262,482	3,837,125	83
5,990			5,990						206,399	5,033,542	84
76,087	$9,087	59,000		8,000	14,212	4,212	10,000		328,931	5,058,426	85
162,150			111,150	51,000					148,240	3,276,625	86
7,676	7,676				31,089	31,089			697,528	4,402,915	87
46,492	14,292	32,200							307,704	5,147,463	88
77,987				77,987					34,340	8,822,333	89
									94,673	2,110,132	90
									67,176	5,707,104	91
					10,912	10,912			378,365	3,813,649	92
					74	74			446,441	2,070,253	93
									162,657	2,280,786	94
300		300							86,230	3,043,050	95
									241,588	3,018,972	96
					6,820			6,820	191,735	4,320,440	97
15,642		15,642			5,325	600	4,725		143,638	9,013,410	98
226,500				226,500	950			950	299,615	6,520,579	99
					5,000	5,000			80,881	2,278,331	100
									112,848	1,948,654	101
									73,813	2,966,020	102
5,500		3,000		2,500	10,476	1,576	8,400	500	342,078	3,330,036	103
100,000				100,000					273,463	3,212,832	104
									333,644	3,746,900	105
41,843	1,143	40,700			51,110	51,110			124,645	4,895,986	106
									551,226	2,976,900	107
									96,972	5,373,300	108
									851,438	6,785,100	109
					12,239	939	10,300	1,000	105,638	3,032,670	110
									64,691	2,890,592	111
93,106		93,106			13	13			196,629	2,915,725	112
									606,956	5,896,651	113
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912.											
									$76,138	$3,220,444	114
									120,134	1,967,876	115
									345,680	4,567,495	116
					$900	$900			708,350	2,438,826	117
									79,633	3,454,000	118
$48,076		$48,076							153,213	3,266,138	119
					22,515			$22,515	154,149	4,785,400	120
					563	563			433,038	3,360,561	121
									55,599	1,598,926	122
144				$144	96,029	1,029	$4,000	91,000	85,609	3,008,683	123
135,000			$135,000		20,422	20,422			99,065	1,792,850	124
									131,692	2,524,689	125
32,855		14,000		18,855	1,546			1,546	95,091	3,743,496	126
238	$238								265,050	2,387,982	127
34,506	258			34,248	14,331	547		13,784	40,168	3,979,071	128

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TABLE 26.—AMOUNT OF SPECIFIED ASSETS AND VALUE

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY.	Aggregate.	ASSETS IN SINKING FUNDS.				ASSETS IN PUBLIC TRUST FUNDS FOR MUNICIPAL USES.			
			Total.	Cash.	City securities (par value).	Other investments.	Total.	Cash.	City securities (par value).	Other investments.
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912—Continued.										
129	Lincoln, Nebr.	$3,461,253	$75,160	$75,160						
130	Davenport, Iowa	3,027,825	15,125	15,125			$14,572	$14,572		
131	El Paso, Tex.	5,178,374	177,033	91,033	$86,000					
132	San Diego, Cal.	13,074,759	278,394	278,394			12,439	12,439		
133	Tampa, Fla.	3,022,610	98,940	58,940	40,000					
134	McKeesport, Pa.	2,976,358	234,937	202,937	32,000					
135	Flint, Mich.	2,156,158								
136	Kalamazoo, Mich.	2,436,603	69,769	67,269	2,500					
137	Racine, Wis.	1,631,429					42,286	854	$41,432	
138	Superior, Wis.	2,064,052	49,686	49,686			29,714	11,714	18,000	
139	Wheeling, W. Va.	4,109,602	161,623	161,623			76,580	80		$76,500
140	Macon, Ga.	2,097,374	53,052		51,500	$1,552				
141	Newton, Mass.	8,421,220	2,473,899	3,588	1,757,850	712,461	70,561	2,978		67,583
142	Butte, Mont.	1,770,899	207,932	42,100	165,832		12,653	993	11,660	
143	Woonsocket, R. I.	2,714,269	838,893	19,893	746,000	73,000	5,029	4,029		1,000
144	Montgomery, Ala.	4,108,904								
145	Chester, Pa.	1,354,273	226,384	136,884	89,500		702	702		
146	Fitchburg, Mass.	4,329,569	451,660	7,182	444,478		271,571	24,851	24,380	222,340
147	Dubuque, Iowa.	2,106,996	46,024	46,024			6,253	3,003	3,250	
148	Galveston, Tex.	4,310,531	515,245	24,545	490,700		21,800			21,800
149	West Hoboken, N. J.	311,212	89,027	89,027						
150	New Castle, Pa.	1,088,883	11,545	11,545						
151	Roanoke, Va.	1,603,047	161,120	44,620	87,500	29,000				
152	Elmira, N. Y.	1,815,039					69,290	8,990	11,000	49,300
153	Huntington, W. Va.	951,935	65,101	35,101	30,000					
154	East Orange, N. J.	4,097,934	542,867	105,019	437,848		23,091	7,291		15,800
155	Knoxville, Tenn.	2,664,504	176,019	173,744		2,275	20,000			20,000
156	Hamilton, Ohio.	2,995,291	197,659	3,025	194,634		9,951	486	9,465	
157	Lexington, Ky.	934,073	99,352	99,352						
158	Springfield, Mo.	857,041	1,435	1,435						
159	Quincy, Ill.	2,341,190	54,906	54,906			1,461	861		600
160	Charlotte, N. C.	1,669,390								
161	Joliet, Ill.	2,780,424					13,821	4,071		9,750
162	Pasadena, Cal.	3,455,019	26,263	26,263						
163	Auburn, N. Y.	1,912,348	101,511	5,987	95,524		23,740	7,162		16,578
164	Everett, Mass.	2,099,994	366,034	30,034	333,500	2,500				
165	Decatur, Ill.	1,890,965	84,632	23,738	9,794	51,100	5,909	159	5,750	
166	Portsmouth, Va.	1,897,055	26,082	26,082						
167	Perth Amboy, N. J.	2,395,816	622,928	160,364	462,564		221	221		
168	Taunton, Mass.	4,212,293	1,032,043	2,388	303,800	725,855	1,000			1,000
169	Quincy, Mass.	3,504,320					327,520	5,410	8,200	313,910
170	Lansing, Mich.	2,349,904								
171	Pittsfield, Mass.	3,386,162								
172	Cedar Rapids, Iowa.	2,412,696	2,831	2,831			4,009	2,009	2,000	
173	Oshkosh, Wis.	1,406,567					225,281	25,276	83,000	117,005
174	San Jose, Cal.	2,759,282	10,977	10,977						
175	Amsterdam, N. Y.	1,561,135	8,134	134		8,000				
176	Jamestown, N. Y.	2,211,385	70,550	1,750		68,800	3,461	1,296		2,165
177	Mount Vernon, N. Y.	2,271,528	164,729	18,729	146,000		63,058	38,058	25,000	
178	Niagara Falls, N. Y.	2,073,663					11,262	11,262		
179	Jackson, Mich.	1,867,870								
180	Williamsport, Pa.	932,574	53,426	31,926	21,500					
181	Joplin, Mo.	1,034,621	52,827	52,827						
182	Lima, Ohio.	2,422,348	221,788	55,395	166,393		1,224	1,224		
183	Muskogee, Okla.	3,200,167	276,120	191,120	85,000					
184	Chelsea, Mass.	3,132,319	486,638		486,638		24,202		15,000	9,202
185	New Rochelle, N. Y.	2,108,106					38,195	3,595	34,600	
186	Aurora, Ill.	1,983,115					8,271	3,771	4,500	
187	Lorain, Ohio.	1,821,336	92,099	21,497	70,602		3,350	3,350		
188	Austin, Tex.	2,597,303	10,929	10,929			50,536	536		50,000
189	New Port, Ky.	1,944,353	85,635	85,635						
190	Orange, N. J.	1,975,224	198,648	4,148	133,500	61,000	11,196	4,396		6,800
191	La Crosse, Wis.	2,876,856	428,345		260,000	168,345	14,961	7,961	7,000	
192	Lynchburg, Va.	3,105,301	278,649		240,700	37,949	9	9		
193	Shreveport, La.	1,237,307	92,565	28,565		64,000	37,771	15,929		21,842
194	Colorado Springs, Colo.	6,920,724	697	697			3,060	60		3,000
195	Council Bluffs, Iowa.	2,300,516					2,873	2,873		

[1] Value of ferry owned but not operated by the city.

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OF PUBLIC PROPERTIES AT CLOSE OF YEAR: 1912—Continued.

assigned to each, see page 20. For a text discussion of this table, see page 104.]

ASSETS IN INVESTMENT FUNDS, AND MISCELLANEOUS INVESTMENTS.					ASSETS IN PUBLIC TRUST FUNDS FOR NONMUNICIPAL USES AND PRIVATE TRUST FUNDS.				General city cash.	Value of public properties.	City number.
Total.	Cash.	City securities (par value).	Real property.	Other investments.	Total.	Cash.	City securities (par value).	Other investments.			
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912—Continued.											
$1,325	$25			$1,300					$320,917	$3,063,851	129
									403,778	2,594,350	130
									749,993	4,251,348	131
					$435	$435			1,484,555	11,298,886	132
140,000			$140,000		6,950	6,950			190,704	2,586,016	133
									125,751	2,615,670	134
					3,913	3,563	$350		370,207	1,782,038	135
					2,156	2,156			262,161	2,102,487	136
12,754	754	$12,000			1,950	1,950			20,337	1,554,102	137
									216,218	1,768,434	138
					490	490			162,416	3,708,493	139
									75,322	1,969,000	140
36,384	384	5,000		31,000					138,391	5,701,985	141
									141,727	1,408,587	142
									38,702	1,831,645	143
					492	492			56,825	4,051,587	144
									334,335	792,852	145
					41,933	5,168	36,765		96,051	3,468,354	146
					280	280			228,439	1,826,000	147
622,200				622,200					268,610	2,882,676	148
									29,385	192,800	149
									66,630	1,010,708	150
									361,121	1,080,806	151
38,000			23,000	15,000	25,119	5,869		$19,250	44,930	1,637,700	152
									90,044	796,790	153
					3,101	3,101			129,939	3,398,936	154
									98,238	2,370,247	155
									166,644	2,601,037	156
16,000			10,000	6,000					97,075	721,646	157
									180,895	674,711	158
376,136	24,361			351,775					127,512	1,781,175	159
950				950	6,154	6,154			278,909	1,383,377	160
15,855	1,855			14,000					107,867	2,642,881	161
1,846				1,846					749,585	2,677,325	162
					6,411	6,411			34,620	1,746,066	163
					20,179	1,079	17,500	1,600	70,816	1,642,065	164
8,572	257			8,315	150	150			89,616	1,702,086	165
1,000,000			[1]1,000,000						193,306	677,667	166
									20,859	1,751,808	167
					45,717		45,717		111,868	3,021,665	168
					33,663	8,375	24,100	1,188	163,837	2,979,300	169
					3,685			3,685	128,600	2,217,619	170
									60,066	3,326,096	171
									173,612	2,227,244	172
									47,694	1,133,592	173
					25,000		7,000	18,000	396,430	2,326,875	174
					610	610			56,173	1,496,218	175
3,000			3,000						118,168	2,016,206	176
					1,190	1,190			611,282	1,431,269	177
					6,235	6,235			707,988	1,348,178	178
					1,949	1,949			12,726	1,853,195	179
									85,683	793,465	180
25,000			25,000						65,147	891,647	181
					221	221			198,215	2,000,900	182
									341,861	2,582,186	183
22,685			22,685						90,965	2,507,829	184
									405,921	1,663,990	185
9,380	480	8,900							111,001	1,860,463	186
3,000			3,000						235,697	1,487,190	187
									885,453	1,650,385	188
									56,012	1,802,706	189
									38,942	1,726,438	190
29,216		25,000		4,216					578,017	1,826,317	191
									418,526	2,408,117	192
										1,106,971	193
					55,013	5,973	49,040		87,025	6,774,929	194
					11,105	11,105			188,428	2,068,100	195

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TABLE 27.—VALUE AT CLOSE OF FISCAL YEAR OF PROPERTIES

[For a list of the cities arranged alphabetically by states, with the

City number.	CITY.	LAND, BUILDINGS, AND EQUIPMENT OF GENERAL DEPARTMENTS.								
		Total.	General government.	Police department.	Fire department.	Other protection to person and property.	Conservation of health.	Sanitation.	Highways.	Charities, hospitals, and corrections.
	Grand total	$2,115,490,382	$194,687,206	$29,497,121	$97,634,976	$19,466,592	$2,771,400	$9,011,379	$9,698,131	$132,022,106
	Group I	1,295,146,774	115,792,118	16,840,781	34,018,919	15,984,686	2,255,072	4,183,613	2,973,345	91,867,347
	Group II	237,916,188	31,689,244	4,318,686	18,548,196	1,634,725	140,878	987,582	1,101,987	22,601,511
	Group III	288,439,032	24,548,940	3,924,345	20,965,342	716,821	146,538	2,140,954	2,587,800	10,638,951
	Group IV	174,060,404	14,427,937	2,874,138	14,118,150	813,915	151,275	1,123,342	1,740,100	3,287,628
	Group V	119,927,984	8,228,967	1,539,171	9,984,369	316,445	77,537	575,888	1,294,919	3,626,669
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1912.									
1	New York, N. Y	$719,880,651	$26,235,695	$8,242,632	$10,987,559	$13,177,044	$2,244,161	$1,982,508	$323,303	$53,399,466
2	Chicago, Ill	128,436,482	18,438,224	1,839,947	3,421,089	1,122,212	10,911	167,967	59,692	5,204,909
3	Philadelphia, Pa	107,580,987	30,451,363	2,640,000	5,710,000	100,000	.....	500,000	.....	8,252,624
4	St. Louis, Mo	44,658,164	5,706,000	794,317	1,707,116	342,496	.....	70,900	116,000	4,340,230
5	Boston, Mass	119,981,449	8,496,700	1,202,000	2,972,037	44,700	.....	817,800	1,973,643	9,168,600
6	Cleveland, Ohio	54,037,306	8,478,586	596,267	1,536,042	252,000	.....	466,187	235,889	2,370,749
7	Baltimore, Md	22,666,401	5,428,050	543,867	2,310,194	33,218	.....	178,251	23,000	1,283,043
8	Pittsburgh, Pa	60,645,293	6,780,458	375,682	2,425,207	870,886	.....	.....	223,281	6,231,900
9	Detroit, Mich	37,240,041	5,777,042	606,069	2,949,675	42,130	.....	.....	18,537	1,605,826
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1912.									
10	Buffalo, N. Y	$22,592,401	$2,839,800	$506,425	$1,369,820	$113,423	.....	$215,542	$251,535	$1,895,535
11	San Francisco, Cal	46,825,711	5,619,000	1,594,097	8,097,500	324,000	.....	124,000	75,000	3,380,878
12	Milwaukee, Wis	20,382,728	2,074,178	443,189	1,660,534	10,200	.....	170,000	166,466	1,922,646
13	Cincinnati, Ohio	32,824,372	4,148,568	390,000	1,925,000	143,678	.....	320,000	.....	5,961,112
14	Los Angeles, Cal	22,838,899	2,349,065	240,110	995,247	118,216	.....	88,204	119,477	1,217,432
15	Newark, N. J	35,437,938	5,190,004	561,461	1,340,772	37,143	.....	.....	158,898	4,776,822
16	New Orleans, La	14,447,837	3,061,400	97,487	835,000	.....	.....	66,000	155,000	982,000
17	Washington, D. C	21,845,545	2,784,262	373,255	1,259,787	560,028	.....	.....	83,238	1,524,036
18	Minneapolis, Minn	20,720,757	3,622,967	112,662	1,064,536	308,037	$140,878	3,836	92,353	941,050
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1912.									
19	Jersey City, N. J	$10,129,668	$775,000	$192,000	$502,967	.....	.....	.....	$54,363	$341,400
20	Seattle, Wash	20,354,802	1,173,412	29,403	1,581,624	$7,113	.....	$320,067	145,334	51,238
21	Kansas City, Mo	18,317,341	497,398	112,019	543,714	.....	.....	.....	78,251	1,164,351
22	Indianapolis, Ind	9,220,477	722,702	112,915	784,837	.....	.....	81,290	64,000	310,886
23	Providence, R. I	11,267,380	1,458,467	399,129	1,115,202	1,169	$5,954	.....	141,452	767,114
24	Portland, Oreg	10,331,548	867,500	129,100	966,110	1,150	.....	125,000	105,000	2,625
25	Rochester, N. Y	7,719,473	553,487	217,769	1,056,411	.....	19,827	124,145	15,074	46,297
26	Denver, Colo	15,709,703	1,442,500	33,800	547,800	.....	.....	.....	98,050	884,600
27	Louisville, Ky	10,617,140	887,250	86,062	697,338	.....	.....	110,398	27,630	1,561,650
28	St. Paul, Minn	10,886,700	750,000	125,000	685,000	195,000	.....	.....	65,800	561,000
29	Columbus, Ohio	6,412,417	124,371	77,826	685,873	.....	.....	378,541	10,532	186,130
30	Toledo, Ohio	6,942,113	381,000	40,250	435,228	.....	.....	7,050	.....	56,800
31	Oakland, Cal	9,484,150	1,242,500	9,000	582,700	.....	.....	.....	49,000	16,600
32	Atlanta, Ga	5,704,873	528,756	143,024	479,768	286,915	.....	164,968	82,436	475,062
33	Worcester, Mass	8,643,892	712,796	64,661	623,354	31,371	.....	.....	220,497	1,151,109
34	Birmingham, Ala	4,026,730	489,595	7,589	363,469	74	.....	17,529	64,897	110,227
35	Syracuse, N. Y	7,106,786	891,744	52,177	496,294	.....	100,898	81,803	18,453	821
36	New Haven, Conn	5,946,776	425,195	147,828	558,214	.....	.....	.....	61,577	296,960
37	Memphis, Tenn	10,055,996	41,000	467,000	605,000	.....	.....	.....	64,000	205,000
38	Scranton, Pa	4,486,250	310,000	74,000	215,000	55,000	.....	105,700	.....	.....
39	Richmond, Va	6,186,864	1,857,980	100,837	411,489	.....	.....	80,500	72,500	296,600
40	Paterson, N. J	4,471,837	583,250	109,000	346,750	.....	.....	83,500	30,500	210,165
41	Omaha, Nebr	7,436,940	742,800	12,270	405,000	.....	.....	.....	20,000	111,000
42	Fall River, Mass	5,336,504	425,250	80,500	472,911	1,700	.....	14,593	70,157	223,693
43	Spokane, Wash	5,976,350	485,188	37,021	405,235	.....	.....	156,476	62,582	119,023
44	Dayton, Ohio	3,969,359	193,200	60,000	692,150	.....	.....	.....	4,000	9,000
45	Grand Rapids, Mich	3,906,065	325,000	103,000	361,765	4,000	.....	15,000	25,500	117,000
46	Nashville, Tenn	3,592,450	161,000	63,000	536,000	.....	.....	.....	100,000	191,000
47	Bridgeport, Conn	3,894,733	403,525	.....	461,904	.....	.....	.....	39,500	109,275
48	Lowell, Mass	4,485,624	444,120	132,959	489,147	18,700	16,685	30,575	124,271	227,000
49	Cambridge, Mass	9,828,696	610,401	37,884	303,769	47,403	3,274	67,028	280,070	129,222
50	San Antonio, Tex	4,135,796	405,022	2,914	323,007	.....	.....	88,863	55,316	70,000
51	New Bedford, Mass	5,595,924	672,033	91,993	357,610	1,675	.....	.....	150,669	231,704
52	Hartford, Conn	7,183,119	712,724	147,471	501,500	.....	.....	.....	57,348	218,367
53	Dallas, Tex	4,851,985	241,477	159,197	413,677	600	.....	23,407	23,896	87,184
54	Trenton, N. J	3,284,201	880,000	60,000	220,000	63,500	.....	42,751	8,500	61,450
55	Albany, N. Y	6,318,531	499,647	130,563	549,305	.....	.....	142,000	40,000	25,000
56	Salt Lake City, Utah	4,639,839	631,650	75,134	188,250	1,451	.....	9,750	56,645	12,398

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EMPLOYED OR HELD FOR SPECIFIED PURPOSES: 1912.

number assigned to each, see page 20. For a text discussion of this table, see page 105.]

LAND, BUILDINGS, AND EQUIPMENT OF GENERAL DEPARTMENTS—continued.				Land, buildings, and equipment of municipal service enterprises.	LAND, BUILDINGS, AND EQUIPMENT OF PUBLIC SERVICE ENTERPRISES.							City number.
Schools.	Libraries.	Recreation.	Miscellaneous and general.		Total.	Water-supply systems.	Electric light and power systems and gas-supply systems.	Markets and public scales.	Docks, wharves, and landings.	Cemeteries and crematories.	All other.	
$504,394,759	$81,932,949	$914,221,636	$20,152,127	$21,334,440	$1,214,744,357	$909,604,279	$23,992,011	$26,186,568	$131,788,241	$15,550,504	$107,622,754	
277,109,421	48,998,418	677,118,835	8,004,219	18,372,046	694,620,165	460,376,284	5,677,444	16,481,950	113,275,961	7,215,438	91,593,088	
70,502,027	6,283,307	78,005,279	2,102,786	187,200	140,493,358	122,177,824	1,094,539	3,953,938	10,935,551	217,714	2,113,692	
115,621,667	13,130,178	88,854,535	5,162,861	1,492,758	188,235,543	166,145,427	5,995,297	2,915,849	1,979,496	2,932,247	8,267,227	
80,185,461	6,755,943	46,063,042	2,519,473	493,263	115,707,829	96,728,219	8,338,521	1,410,254	4,470,781	3,356,042	1,404,012	
60,976,183	6,765,103	24,179,945	2,362,788	789,173	75,687,462	64,176,525	2,886,110	1,424,577	1,126,452	1,829,063	4,244,735	
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1912.												
$121,800,313	$27,455,424	$452,697,211	$1,335,335	$7,745,366	$435,019,407	$242,231,270	.....	$7,991,532	$97,370,326	.....	$87,426,279	1
47,774,736	2,765,719	47,096,289	534,787	7,312,627	54,862,554	49,608,184	$5,215,244	.....	39,126	.....	.....	2
27,357,000	1,495,000	31,075,000	.....	.....	67,843,682	61,441,355	.....	10,000	6,392,327	.....	.....	3
15,875,592	2,336,840	13,285,373	83,300	.....	21,645,257	20,377,257	.....	980,000	288,000	.....	.....	4
21,668,100	5,829,500	64,667,700	3,140,669	59,643	25,836,106	15,639,106	.....	2,737,000	.....	$6,849,800	610,200	5
12,070,576	.....	27,849,750	201,260	.....	15,846,736	13,601,305	462,200	915,628	501,965	365,638	.....	6
5,935,717	.....	6,887,211	33,550	736,514	25,873,270	15,177,229	.....	1,048,590	7,153,217	.....	2,494,234	7
16,720,740	8,195,577	16,589,548	2,232,014	859,270	34,768,340	29,715,765	.....	2,459,200	1,531,000	.....	1,062,375	8
7,906,647	920,358	16,970,753	443,004	1,658,628	12,924,813	12,584,813	.....	340,000	.....	.....	.....	9
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1912.												
$7,338,941	.....	$7,375,875	$685,505	.....	$15,272,972	$14,231,442	.....	$711,030	.....	.....	$330,500	10
11,386,929	$867,000	14,987,200	370,107	.....	2,041,300	1,462,000	.....	.....	.....	.....	579,300	11
5,447,757	718,356	7,238,352	531,050	$60,000	7,431,711	7,353,206	.....	78,505	.....	.....	.....	12
10,377,000	989,438	8,500,000	69,576	50,000	19,020,325	16,770,000	$35,900	501,000	$1,500,000	.....	213,425	13
7,928,955	326,661	9,323,242	122,290	.....	31,439,902	30,030,916	1,058,739	.....	311,581	$24,000	14,666	14
8,278,000	1,043,989	13,963,413	87,436	.....	19,510,081	18,414,995	.....	901,285	60,000	.....	133,801	15
2,984,200	592,800	5,547,950	126,000	77,200	20,383,970	8,863,000	.....	1,550,000	9,063,970	65,000	842,000	16
10,180,847	1,030,583	3,973,715	55,794	.....	16,919,339	16,692,839	.....	212,000	.....	14,500	.....	17
6,579,398	714,480	7,085,532	55,028	.....	8,473,758	8,359,426	.....	118	.....	114,214	.....	18
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1912.												
$5,676,394	$383,000	$1,204,544	$1,000,000	.....	$12,342,258	$12,189,829	.....	.....	$152,429	.....	.....	19
6,597,199	956,732	8,918,402	574,278	.....	15,165,432	11,098,249	$3,920,277	$16,212	79,793	.....	$50,901	20
6,278,300	529,705	9,100,003	13,600	$56,757	8,574,864	8,029,864	.....	545,000	.....	.....	.....	21
4,414,776	464,778	2,259,293	35,000	20,294	570,640	.....	.....	570,640	.....	.....	.....	22
3,695,859	.....	2,853,309	829,725	.....	5,679,116	5,131,859	.....	150	.....	$547,107	.....	23
4,914,225	.....	2,991,713	229,125	.....	13,174,717	11,989,321	.....	.....	379,311	.....	806,085	24
2,830,252	.....	2,772,311	83,900	.....	9,990,556	9,461,825	.....	142,050	.....	269,390	117,291	25
5,489,753	672,500	6,208,000	332,700	.....	1,147,000	415,000	.....	60,000	.....	.....	672,000	26
2,935,526	1,181,100	3,097,000	33,186	.....	9,097,067	8,457,067	.....	.....	590,000	50,000	.....	27
4,014,800	894,800	3,573,700	21,600	.....	8,575,000	8,000,000	.....	150,000	.....	.....	425,000	28
4,050,000	479,183	419,961	.....	14,883	6,931,394	5,918,130	861,223	152,041	.....	.....	.....	29
3,558,585	352,000	2,061,200	50,000	.....	3,327,288	3,000,000	.....	185,800	16,488	125,000	.....	30
3,901,800	267,500	3,395,050	.....	.....	6,311,200	.....	.....	.....	150,000	.....	6,161,200	31
1,806,147	320,182	1,396,070	21,525	.....	6,717,147	6,629,280	.....	1,000	.....	86,867	.....	32
3,708,056	335,935	1,796,083	.....	.....	5,767,001	5,690,430	.....	1,700	.....	74,871	.....	33
1,611,825	62,029	1,125,361	174,135	.....	102,785	82,946	.....	.....	.....	19,839	.....	34
3,036,082	430,000	1,990,574	57,950	.....	5,523,289	5,350,883	.....	55,481	.....	116,925	.....	35
2,767,123	501,450	1,031,984	156,445	.....	12,000	.....	.....	.....	12,000	.....	.....	36
2,150,000	333,000	6,110,996	80,000	.....	5,090,000	4,490,000	.....	100,000	100,000	400,000	.....	37
3,318,550	187,000	123,000	98,000	.....	.....	.....	.....	.....	.....	.....	.....	38
1,570,205	.....	1,445,052	351,721	582,324	5,763,047	4,010,000	1,213,797	256,500	115,000	134,000	33,750	39
2,425,172	302,000	419,000	12,500	.....	27,000	5,000	.....	5,000	.....	16,000	1,000	40
3,210,870	330,000	2,345,000	260,000	16,500	7,002,000	7,000,000	.....	2,000	.....	.....	.....	41
2,636,000	400,000	951,700	60,000	.....	3,353,234	3,130,633	.....	17,000	80,500	125,101	.....	42
3,196,482	232,909	1,202,398	79,036	.....	4,725,577	4,725,577	.....	.....	.....	.....	.....	43
1,893,009	650,000	433,000	35,000	.....	2,488,280	2,446,705	.....	41,575	.....	.....	.....	44
1,862,800	542,000	550,000	.....	172,000	2,474,000	2,134,000	.....	85,000	.....	255,000	.....	45
1,372,550	149,000	914,900	105,000	630,000	6,544,000	6,180,000	.....	205,000	130,000	29,000	.....	46
1,750,529	249,000	880,000	1,000	.....	.....	.....	.....	.....	.....	.....	.....	47
1,934,450	274,000	637,502	156,215	.....	2,035,889	1,975,889	.....	1,000	.....	59,000	.....	48
2,402,437	321,675	5,601,933	23,600	.....	6,649,005	6,547,505	.....	.....	.....	101,500	.....	49
944,217	104,287	2,082,540	59,630	.....	243,577	3,840	.....	151,000	.....	88,737	.....	50
2,762,140	537,650	758,500	31,950	.....	3,272,698	2,908,948	.....	1,300	108,975	253,475	.....	51
3,463,971	.....	2,080,738	1,000	.....	3,640,746	3,537,886	.....	400	.....	102,460	.....	52
1,608,200	187,000	2,072,347	35,000	.....	3,539,156	3,539,156	.....	.....	.....	.....	.....	53
1,386,000	165,000	398,000	.....	.....	1,676,500	1,676,500	.....	.....	.....	.....	.....	54
1,974,200	.....	2,939,096	18,700	.....	4,127,929	3,892,929	.....	170,000	65,000	.....	.....	55
2,474,183	334,763	714,275	141,340	.....	6,573,851	6,495,876	.....	.....	.....	77,975	.....	56

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TABLE 27.—VALUE AT CLOSE OF FISCAL YEAR OF PROPERTIES

[For a list of the cities arranged alphabetically by states, with the

City number.	CITY.	LAND, BUILDINGS, AND EQUIPMENT OF GENERAL DEPARTMENTS.								
		Total.	General government.	Police department.	Fire department.	Other protection to person and property.	Conservation of health.	Sanitation.	Highways.	Charities, hospitals, and corrections.
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1912.										
57	Reading, Pa.	$2,692,340	$32,000	$20,465	$344,875			$10,000	$25,000	$2,900
58	Camden, N. J.	2,224,664	152,264	43,545	224,045	$37,550				64,350
59	Springfield, Mass.	9,715,601	1,189,265	172,951	753,178	22,154	$70,540		453,921	145,219
60	Tacoma, Wash.	4,871,289	291,655	14,930	362,342				32,070	16,122
61	Lynn, Mass.	6,327,103	495,562	76,325	385,468	90,000	50,156		235,465	160,295
62	Des Moines, Iowa	5,263,029	510,000	26,000	382,833					25,000
63	Lawrence, Mass.	2,721,311	133,537	57,830	339,150	12,400	7,737			142,774
64	Wilmington, Del.	1,924,980	107,175	3,788		40,000			50,260	
65	Kansas City, Kans.	2,973,370	255,503	8,948	155,915	45,404			8,543	24,486
66	Yonkers, N. Y.	4,417,450	337,500	133,000	190,000			78,000	17,500	125,000
67	Youngstown, Ohio	3,797,144	14,043	54,573	316,087	40,471		19,396	32,505	4,705
68	Houston, Tex.	2,452,361	654,316	4,095	247,988	76,097		14,228	5,686	52,788
69	Fort Worth, Tex.	3,238,083	341,062	45,263	460,165			1,250	31,843	14,100
70	Duluth, Minn.	5,163,478	108,252	97,597	306,931	52,900		36,400	31,050	48,851
71	Norfolk, Va.	3,011,719	214,275	126,263	259,368		2,547	35,000	20,982	177,130
72	Oklahoma City, Okla.	4,068,716	106,467	86,027	337,421			10,587	13,941	93,547
73	Schenectady, N. Y.	2,736,450	122,600	10,400	266,500				1,600	14,300
74	Somerville, Mass.	3,404,996	73,034	63,710	272,478	36,610	1,190	7,654	27,979	90,196
75	St. Joseph, Mo.	2,678,918	142,960	92,330	222,650	15,000				18,073
76	Utica, N. Y.	2,398,345	216,592	23,753	274,537					95,872
77	Elizabeth, N. J.	1,546,356	162,000	3,475	269,331	10,800			17,500	87,500
78	Waterbury, Conn.	4,770,282	447,347	38,293	209,014		8,999	3,000	125,843	403,132
79	Troy, N. Y.	3,167,195	364,600	107,000	460,000			214,455	23,000	8,200
80	Akron, Ohio	2,561,990	191,600	80,390	216,000					42,000
81	Manchester, N. H.	3,485,391	262,950	66,678	345,989	17,040			39,347	110,500
82	Hoboken, N. J.	2,727,095	187,000	37,000	245,172	5,000		13,700	28,800	
83	Wilkes-Barre, Pa.	3,759,125	172,930	88,273	231,084		215		1,523	
84	Erie, Pa.	2,102,757	144,977	9,245	257,372			550	3,092	21,829
85	Evansville, Ind.	1,836,091	104,000	58,500	191,800			40,600	6,000	10,100
86	Peoria, Ill.	3,030,225	262,775	37,770	217,635	32,800			14,040	91,640
87	Fort Wayne, Ind.	2,242,425	92,000	1,500	194,775			11,000	5,000	10,500
88	Harrisburg, Pa.	2,691,331	1,850	7,130	148,634	8,100			6,400	3,000
89	Savannah, Ga.	6,922,333	390,000	137,000	295,000				65,000	1,800
90	East St. Louis, Ill.	2,109,632	148,081	38,957	122,509		2,391	52,329	7,700	17,786
91	Jacksonville, Fla.	3,270,997	528,698	185,780	292,989			78,655	30,237	23,500
92	South Bend, Ind.	2,155,839	107,800	10,642	147,830	38,437		8,000	8,057	1,500
93	Terre Haute, Ind.	1,936,758	37,859	7,450	195,069			25,000	3,085	
94	Passaic, N. J.	2,280,786	263,750	4,180	160,613	8,917			11,019	50,050
95	Johnstown, Pa.	3,042,900	147,000	6,500	196,900				9,000	10,000
96	Bayonne, N. J.	2,447,466	113,587	95,726	164,914	28,070		6,100	14,791	
97	Brockton, Mass.	2,141,440	395,500	68,650	168,150	6,865	1,300	164,050	35,250	60,675
98	Portland, Me.	3,533,000	1,023,000	65,000	132,000	114,500			21,000	196,000
99	Holyoke, Mass.	3,617,533	766,100	6,000	285,250					85,196
100	Charleston, S. C.	1,880,994	212,500	122,525	160,803				16,250	309,825
101	Wichita, Kans.	1,733,509	143,760	1,270	122,700				4,341	
102	Allentown, Pa.	1,887,715	93,500	11,000	331,817			17,000	3,398	
103	Springfield, Ill.	2,161,495	105,000	58,000	212,100	10,000			5,000	15,000
104	Covington, Ky.	1,542,032	212,800	1,675	139,732			10,675	17,750	56,200
105	Altoona, Pa.	1,486,400	52,000	8,000	109,500	10,000		100,000	3,000	
106	Pawtucket, R. I.	2,144,886	80,116	86,636	215,837			16,413	45,242	19,212
107	Canton, Ohio	1,613,800	225,000	5,000	333,000			65,000	48,500	1,300
108	Mobile, Ala.	2,136,300	275,000	127,800	257,500	20,000	5,000		33,000	130,000
109	Sacramento, Cal.	4,931,500	329,200	7,000	153,800	34,800	1,200	63,500	20,000	1,000
110	Saginaw, Mich.	1,717,670	191,750	24,700	119,800				17,500	15,975
111	Sioux City, Iowa.	2,085,280	137,845	50,000	125,000				44,890	15,000
112	Binghamton, N. Y.	1,052,850	182,000	12,600	156,000			800	7,200	44,500
113	Atlantic City, N. J.	4,225,679	325,000	35,000	430,000			20,000	10,000	115,000
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912.										
114	Rockford, Ill.	$2,211,295	$114,476	$12,981	$129,174	$18,671	$912		$12,464	
115	Little Rock, Ark.	1,797,160	167,257	6,211	77,922		8,200		15,424	$25,400
116	Augusta, Ga.	1,001,822	53,828	10,527	118,690	46,702	4,000		59,750	56,800
117	Springfield, Ohio	1,721,176	121,500	32,500	171,650				4,000	154,200
118	Lancaster, Pa.	1,309,000	52,000	20,000	99,700			$25,000	11,000	
119	Pueblo, Colo.	1,488,462	66,915	2,622	75,109				5,291	
120	New Britain, Conn.	1,858,780	268,090	36,860	121,264			9,211	8,510	71,612
121	Chattanooga, Tenn.	2,795,313	365,330	102,600	323,802	56,000			20,495	76,934
122	York, Pa.	1,598,926	35,000	1,000	150,400	21,000			7,000	2,000
123	Malden, Mass.	2,024,975	52,500	47,300	165,000		35,000		34,850	62,700
124	Berkeley, Cal.	1,686,250	187,200	7,000	99,050	25,000		5,350	12,500	
125	Bay City, Mich.	1,390,439	228,700	2,476	148,860	725			12,000	3,678
126	Haverhill, Mass.	2,128,682	166,807	14,375	237,000	3,100	1,200		51,425	105,300
127	Topeka, Kans.	1,453,128	85,996	8,809	107,731			21,774	4,750	20,000
128	Salem, Mass.	1,808,634	85,000	61,800	165,200		3,670	1,114	15,200	138,000

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EMPLOYED OR HELD FOR SPECIFIED PURPOSES: 1912—Continued.

number assigned to each, see page 20. For a text discussion of this table, see page 105.]

LAND, BUILDINGS, AND EQUIPMENT OF GENERAL DEPARTMENTS—continued.				Land, buildings, and equipment of municipal service enterprises.	LAND, BUILDINGS, AND EQUIPMENT OF PUBLIC SERVICE ENTERPRISES.							City number.
Schools.	Libraries.	Recreation.	Miscellaneous and general.		Total.	Water-supply systems.	Electric light and power systems and gas-supply systems.	Markets and public scales.	Docks, wharves, and landings.	Cemeteries and crematories.	All other.	
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1912.												
$1,490,500	$175,000	$591,600			$3,949,558	$3,949,558						57
1,232,555	125,450	282,000	$32,905		2,885,627	2,666,427			$100,000	$61,750	$57,450	58
3,144,289		3,758,367	6,717	$78,895	4,788,297	4,788,297						59
2,336,064	181,559	1,528,600	107,947		9,684,779	5,243,573	$3,799,200		642,006			60
3,387,464	329,930	1,043,098	73,340		3,298,980	3,164,107			7,000	127,873		61
2,500,000	510,000	1,012,000	297,196		272,500			$27,500		245,000		62
1,271,437	110,000	595,725	50,721		1,646,533	1,529,533				117,000		63
1,062,257		600,000	1,500		3,107,840	3,025,358		10,000	72,482			64
1,339,297	98,100	1,037,174			2,381,573	2,066,798	314,775					65
2,812,950	92,000	580,500	1,000		3,424,071	3,267,071		3,500	153,500			66
1,775,000	255,000	1,209,864	75,500		1,917,789	1,807,789		110,000				67
1,176,825	67,375	152,963			1,969,857	1,377,825			189,310		402,722	68
1,584,123	201,809	534,718	23,750	169,278	3,807,922	3,807,922						69
2,827,940	225,346	1,409,846	18,365		4,294,600	3,050,228	1,040,372		204,000			70
1,105,157	92,000	581,547	397,450		2,976,634	2,551,203		358,000		67,431		71
2,369,388	89,766	931,301	25,271		1,361,617	1,361,309		308				72
1,713,500	100,000	506,000	1,550		1,352,500	1,287,000		65,500				73
1,688,449	123,783	828,029	191,884		989,154	989,154						74
1,498,865	283,979	379,361	25,700	100,280	69,899			69,899				75
1,226,100	288,247	268,844	4,400		54,495						54,495	76
691,000	142,350	150,300	12,100		58,200			200	58,000			77
1,482,284		2,048,165	3,605		2,791,720	2,791,720						78
1,588,840		399,500	1,600		3,702,900	3,557,000		40,000	42,900	63,000		79
1,613,000	133,000	286,000			1,287,037	1,241,047		45,990				80
1,070,947	95,000	1,418,330	58,610		2,907,804	2,217,819		1,300		688,685		81
1,441,023	156,800	612,600			865,000	600,000				265,000		82
1,414,000		1,621,100	230,000		78,000					78,000		83
1,332,264	153,366	180,062		17,310	2,913,475	2,885,740		600	1,135		26,000	84
1,078,793	58,798	286,000	1,500		3,222,335	2,500,000		29,000	130,000	563,335		85
1,447,404	203,975	722,186			246,400			1,750	174,000		70,650	86
1,355,000	213,600	347,250	11,800		2,160,490	1,731,800	377,690	51,000				87
1,365,000		1,066,217	85,000		2,456,132	2,456,132						88
869,933	37,500	5,078,600	47,500		1,900,000	1,225,000		200,000	275,000	200,000		89
1,078,625	88,654	552,600			500			500				90
489,875	121,426	1,519,837			2,436,107	1,123,401	1,312,706					91
1,202,707	114,269	516,597			1,657,810	1,656,270		965		575		92
1,286,666	138,129	239,500	4,000		133,495					133,495		93
1,324,357	178,750	271,650	7,500									94
1,184,000		1,305,000	184,500		150			150				95
1,762,009	105,711	156,558			571,506	519,288			52,218			96
1,101,000	52,000	66,950	12,050		2,179,000	2,155,000				24,000		97
1,100,000	134,000	678,000	69,500		5,480,410	5,264,910		500		155,000	60,000	98
2,058,922		370,905	45,160		2,903,046	1,409,268	1,493,778					99
505,887		494,954	58,250		397,337			15,000	5,287		377,050	100
1,000,000	5,000	450,438	6,000		215,145			500			214,645	101
1,179,000		252,000			1,078,305	1,078,305						102
1,034,050	162,028	560,317		127,500	1,041,041	783,041				258,000		103
548,000	120,200	434,000	1,000		1,670,800	1,609,800		23,000			38,000	104
1,151,000		40,900	12,000		2,260,500	2,260,500						105
842,315	342,698	481,765	14,652		2,751,100	2,692,859			30,943	27,298		106
810,000	102,500	23,500			1,363,100	1,058,000		305,100				107
402,500		870,500	15,000		3,237,000	1,150,000		37,000	2,000,000	50,000		108
1,511,500	84,500	2,655,000	70,000		1,853,600	1,500,000			333,000	20,600		109
1,121,100	43,845	183,000			1,315,000	1,000,000		12,000		200,000	103,000	110
1,246,000	175,000	198,545	93,000		805,312	794,895		417		10,000		111
502,300	118,500	24,000	4,950		1,862,875	1,862,300		575				112
1,422,000	125,000	1,608,679	135,000		1,670,972	1,670,972						113
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912.												
$1,096,508	$173,985	$582,225	$69,899		$1,009,149	$988,416		$20,733				114
985,000	130,481	362,865	18,400	$82,716	88,000				$40,000	$48,000		115
513,000		130,700	7,825		3,565,673	1,403,140			19,393	40,000	$2,103,140	116
992,326	111,000	134,000			717,650	711,500		150		6,000		117
1,027,000		75,000			2,145,000	2,010,000		135,000				118
852,828	128,050	344,647	13,000		1,777,676	1,762,200		1,000		14,476		119
941,550		401,683			2,926,620	2,769,650				111,150	45,820	120
714,354	166,500	911,387	57,911		565,248				332,839	100,709	131,700	121
1,074,226	9,000	289,300	10,000									122
1,123,000	177,000	264,225	63,400		983,708	976,108				7,600		123
1,161,750	136,000	35,000	17,400		106,600				106,600			124
655,000	86,000	253,000			1,134,250	990,000	$127,000	2,250	6,000	9,000		125
968,950	214,700	365,825			1,614,814	1,609,214		3,200		2,400		126
919,598	65,000	219,470		65,000	869,854	869,254		600				127
1,039,000	152,000	123,000	24,650		2,170,437	2,007,177		52,560		110,700		128

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TABLE 27.—VALUE AT CLOSE OF FISCAL YEAR OF PROPERTIES

(For a list of the cities arranged alphabetically by states, with the

City number.	CITY.	LAND, BUILDINGS, AND EQUIPMENT OF GENERAL DEPARTMENTS.								
		Total.	General government.	Police department.	Fire department.	Other protection to person and property.	Conservation of health.	Sanitation.	Highways.	Charities, hospitals, and corrections.
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912—Continued.										
129	Lincoln, Nebr.	$1,390,051	$82,600	$8,886	$178,940	.....	.....	.....	$3,800	$6,975
130	Davenport, Iowa.	2,579,350	156,000	44,000	151,800	.....	$2,500	.....	25,050	750,000
131	El Paso, Tex.	3,037,310	174,128	54,244	137,771	.....	.....	$124,959	35,167	19,525
132	San Diego, Cal.	8,027,201	106,728	83,834	176,091	.....	7,500	.....	48,768	.....
133	Tampa, Fla.	2,562,016	79,500	15,000	121,000	$24,000	.....	30,500	75,000	66,000
134	McKeesport, Pa.	1,401,670	5,000	68,300	57,000	18,600	.....	18,000	21,270	14,500
135	Flint, Mich.	1,169,438	394,188	.....	54,250	.....	.....	.....	5,000	86,000
136	Kalamazoo, Mich.	1,373,170	71,000	1,200	129,000	.....	.....	.....	10,600	1,200
137	Racine, Wis.	1,498,352	75,700	14,900	123,177	.....	.....	.....	12,000	2,500
138	Superior, Wis.	1,632,019	169,212	8,597	153,640	.....	.....	.....	7,553	4,318
139	Wheeling, W. Va.	1,637,396	129,316	8,094	170,874	.....	.....	36,353	21,733	8,000
140	Macon, Ga.	969,000	100,000	9,000	163,000	.....	.....	.....	30,500	13,000
141	Newton, Mass.	3,225,776	69,600	100,597	272,283	16,225	1,400	.....	122,746	84,700
142	Butte, Mont.	1,408,587	111,906	12,145	123,373	.....	.....	41,850	22,107	.....
143	Woonsocket, R. I.	738,355	185,850	28,700	77,530	.....	1,000	.....	15,000	12,250
144	Montgomery, Ala.	1,620,837	176,250	70,287	231,100	1,500	.....	73,000	30,000	24,000
145	Chester, Pa.	749,852	40,500	1,000	29,000	.....	.....	.....	1,000	.....
146	Fitchburg, Mass.	2,194,350	120,011	56,506	154,088	.....	4,569	.....	32,730	633,150
147	Dubuque, Iowa.	1,020,000	22,500	6,000	152,000	.....	.....	.....	15,000	.....
148	Galveston, Tex.	1,098,576	152,000	.....	137,300	.....	.....	7,276	.....	25,000
149	West Hoboken, N. J.	192,000	24,000	.....	55,400	.....	.....	.....	600	.....
150	New Castle, Pa.	952,608	80,000	700	89,158	.....	.....	12,000	.....	16,500
151	Roanoke, Va.	1,013,952	76,051	.....	159,373	.....	.....	.....	20,196	56,231
152	Elmira, N. Y.	1,413,200	208,700	5,000	105,000	.....	.....	.....	10,000	.....
153	Huntington, W. Va.	763,290	132,000	12,000	75,000	.....	.....	.....	2,500	5,000
154	East Orange, N. J.	1,984,118	45,924	21,316	146,549	.....	.....	.....	.....	.....
155	Knoxville, Tenn.	901,503	31,700	1,500	209,545	.....	917	1,000	22,320	102,500
156	Hamilton, Ohio.	1,059,318	56,500	5,000	149,563	.....	.....	2,000	2,000	.....
157	Lexington, Ky.	671,466	5,000	16,087	60,200	.....	.....	16,775	6,136	39,892
158	Springfield, Mo.	664,749	.....	500	99,150	.....	.....	.....	4,000	3,700
159	Quincy, Ill.	1,696,999	52,589	1,273	113,358	.....	.....	.....	7,466	15,736
160	Charlotte, N. C.	528,890	201,326	2,522	36,187	.....	1,500	10,351	9,210	.....
161	Joliet, Ill.	1,869,251	33,500	37,365	97,180	22,000	.....	12,900	12,836	17,500
162	Pasadena, Cal.	1,622,140	112,000	2,900	134,900	.....	4,000	15,300	21,960	.....
163	Auburn, N. Y.	1,014,818	42,000	4,000	114,965	.....	.....	.....	27,188	31,500
164	Everett, Mass.	1,239,451	10,739	36,514	120,134	1,260	1,169	.....	56,360	22,892
165	Decatur, Ill.	1,092,086	300	1,500	54,000	.....	.....	1,000	.....	.....
166	Portsmouth, Va.	491,900	120,000	600	54,000	3,000	.....	21,500	3,800	26,400
167	Perth Amboy, N. J.	776,198	40,000	11,000	88,091	.....	.....	.....	.....	16,000
168	Taunton, Mass.	1,176,550	86,500	57,115	173,031	19,800	.....	.....	11,800	50,804
169	Quincy, Mass.	1,519,900	50,000	10,000	112,775	.....	.....	.....	.....	95,300
170	Lansing, Mich.	1,259,519	210,000	4,519	87,000	.....	.....	.....	10,000	.....
171	Pittsfield, Mass.	1,454,396	122,200	22,847	117,561	.....	.....	.....	13,500	45,660
172	Cedar Rapids, Iowa.	1,475,940	176,185	12,325	62,769	.....	.....	.....	7,677	4,817
173	Oshkosh, Wis.	1,118,592	69,535	7,943	95,917	23,597	.....	2,600	4,850	.....
174	San Jose, Cal.	2,326,875	199,150	1,000	269,650	.....	.....	75	21,000	.....
175	Amsterdam, N. Y.	381,218	11,000	275	62,600	.....	.....	.....	4,300	11,500
176	Jamestown, N. Y.	1,130,200	118,000	9,500	76,500	.....	.....	.....	6,000	165,000
177	Mount Vernon, N. Y.	1,400,144	3,400	.....	161,226	.....	.....	.....	10,000	.....
178	Niagara Falls, N. Y.	807,450	26,000	6,000	137,500	200	.....	.....	2,000	2,250
179	Jackson, Mich.	864,075	8,000	17,500	135,700	.....	.....	.....	12,000	69,525
180	Williamsport, Pa.	792,465	106,000	2,065	87,800	.....	.....	.....	4,100	42,500
181	Joplin, Mo.	791,047	51,000	6,950	48,850	.....	.....	.....	6,000	1,250
182	Lima, Ohio.	998,400	50,000	19,500	73,000	.....	.....	.....	.....	5,400
183	Muskogee, Okla.	1,417,186	30,000	5,000	100,000	.....	.....	35,000	18,500	141,500
184	Chelsea, Mass.	1,931,200	349,000	74,000	144,400	.....	.....	1,500	51,650	2,300
185	New Rochelle, N. Y.	1,654,690	94,800	79,500	220,150	.....	.....	.....	26,000	.....
186	Aurora, Ill.	1,176,343	80,000	18,703	72,700	13,865	.....	15,300	3,648	.....
187	Lorain, Ohio.	788,040	35,000	23,200	118,300	.....	.....	.....	.....	.....
188	Austin, Tex.	702,453	64,985	.....	104,065	.....	.....	4,200	8,250	22,920
189	Newport, Ky.	889,706	53,080	.....	23,050	.....	.....	.....	9,290	45,200
190	Orange, N. J.	708,320	.....	15,894	61,801	.....	.....	.....	.....	.....
191	La Crosse, Wis.	956,155	79,460	3,207	97,957	.....	.....	.....	12,203	1,000
192	Lynchburg, Va.	879,375	27,500	1,500	43,750	.....	.....	22,500	15,000	90,500
193	Shreveport, La.	986,971	130,000	.....	154,471	.....	.....	7,500	.....	4,000
194	Colorado Springs, Colo.	3,429,389	228,255	.....	78,024	1,200	.....	.....	17,387	1,550
195	Council Bluffs, Iowa.	1,356,100	25,000	22,500	119,000	.....	.....	.....	3,500	2,100

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EMPLOYED OR HELD FOR SPECIFIED PURPOSES: 1912—Continued.

number assigned to each, see page 20. For a text discussion of this table, see page 105.]

LAND, BUILDINGS, AND EQUIPMENT OF GENERAL DEPARTMENTS—continued.				Land, buildings, and equipment of municipal service enterprises.	LAND, BUILDINGS, AND EQUIPMENT OF PUBLIC SERVICE ENTERPRISES.							City number.
Schools.	Libraries.	Recreation.	Miscellaneous and general.		Total.	Water-supply systems.	Electric light and power systems and gas-supply systems.	Markets and public scales.	Docks, wharves, and landings.	Cemeteries and crematories.	All other.	
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912—Continued.												
$812,000	$164,000	$131,000	$1,850	$148,800	$1,525,000	$1,480,000	.....	$45,000	.....	.....	.....	129
1,275,000	170,000	.....	5,000	.....	15,000	.....	.....	.....	$15,000	.....	.....	130
693,894	320,508	1,432,516	44,598	.....	1,214,038	1,214,038	.....	.....	.....	.....	.....	131
1,559,700	305,000	5,519,580	220,000	.....	3,271,685	2,280,000	.....	.....	52,005	$145,000	$794,680	132
281,016	.....	1,870,000	.....	.....	24,000	.....	.....	.....	9,000	15,000	.....	133
997,500	104,000	27,500	70,000	.....	1,214,000	1,114,000	.....	100,000	.....	.....	.....	134
525,000	.....	105,000	.....	.....	612,600	600,000	.....	12,600	.....	.....	.....	135
800,000	130,635	226,035	3,500	67,317	662,000	580,000	.....	32,000	.....	50,000	.....	136
825,175	122,900	319,000	.....	.....	55,750	.....	.....	.....	.....	55,750	.....	137
978,798	74,500	120,000	115,401	.....	136,415	.....	.....	.....	136,415	.....	.....	138
956,866	107,060	29,500	169,600	52,140	2,018,957	1,116,543	$519,414	355,000	25,000	3,000	.....	139
285,500	.....	320,000	48,000	.....	1,000,000	920,000	.....	30,000	.....	50,000	.....	140
2,066,000	78,800	310,750	102,675	10,460	2,465,749	2,459,449	.....	.....	.....	6,300	.....	141
784,624	290,087	5,973	16,520	.....	.....	.....	.....	.....	.....	.....	.....	142
369,125	21,000	23,000	4,900	.....	1,093,290	1,093,290	.....	.....	.....	.....	.....	143
500,000	73,000	288,500	153,200	.....	2,430,750	2,178,000	.....	116,000	119,000	17,750	.....	144
592,352	.....	86,000	.....	.....	43,000	.....	.....	.....	43,000	.....	.....	145
756,706	177,828	235,592	23,170	.....	1,274,004	1,265,079	.....	.....	.....	8,925	.....	146
550,000	142,500	132,000	.....	.....	806,000	800,000	.....	6,000	.....	.....	.....	147
546,000	.....	194,000	37,000	75,000	1,709,100	1,684,100	.....	.....	.....	25,000	.....	148
38,700	33,300	40,000	.....	.....	800	.....	.....	800	.....	.....	.....	149
736,000	2,500	5,000	10,750	.....	58,100	.....	.....	100	.....	.....	58,000	150
418,581	.....	240,520	43,000	.....	66,854	.....	.....	51,854	.....	15,000	.....	151
916,500	.....	168,000	.....	.....	224,500	.....	.....	.....	.....	224,500	.....	152
397,750	87,000	52,040	.....	.....	33,500	.....	.....	13,500	5,000	15,000	.....	153
1,477,880	153,623	111,029	27,797	.....	1,414,818	1,414,818	.....	.....	.....	.....	.....	154
487,021	.....	20,000	25,000	.....	1,468,744	1,368,744	.....	100,000	.....	.....	.....	155
524,005	46,750	202,500	71,000	.....	1,541,719	1,050,450	491,219	50	.....	.....	.....	156
307,435	112,800	93,335	13,806	.....	50,180	.....	.....	50,180	.....	.....	.....	157
425,000	60,399	22,000	50,000	.....	9,962	.....	.....	.....	.....	9,962	.....	158
732,477	96,600	675,000	2,500	.....	84,176	.....	.....	30,176	10,000	44,000	.....	159
177,794	70,000	20,000	.....	.....	854,487	751,527	.....	.....	.....	17,960	85,000	160
1,374,000	204,000	57,670	300	.....	773,630	773,630	.....	.....	.....	.....	.....	161
760,000	146,080	376,500	48,500	.....	1,055,185	6,391	564,334	.....	.....	.....	484,460	162
761,344	.....	31,500	2,321	.....	731,248	600,521	.....	.....	.....	30,000	100,727	163
798,362	102,100	89,912	.....	.....	403,514	370,744	.....	.....	.....	32,770	.....	164
698,786	140,000	187,000	9,500	110,000	500,000	500,000	.....	.....	.....	.....	.....	165
246,500	.....	.....	16,100	.....	185,767	.....	.....	42,000	130,000	13,767	.....	166
539,238	31,869	50,000	.....	.....	975,610	975,610	.....	.....	.....	.....	.....	167
534,000	170,000	73,500	.....	.....	1,845,115	1,451,920	348,645	.....	100	44,450	.....	168
964,525	123,000	87,700	76,600	.....	1,459,400	1,374,000	.....	400	.....	85,000	.....	169
648,000	43,500	250,000	6,500	.....	958,100	590,000	312,000	6,100	.....	50,000	.....	170
910,378	.....	196,550	35,700	.....	1,871,700	1,871,348	.....	352	.....	.....	.....	171
845,750	133,250	233,167	.....	.....	751,304	750,845	.....	344	.....	115	.....	172
578,325	135,685	200,140	.....	.....	15,000	.....	.....	.....	.....	15,000	.....	173
1,312,300	95,500	420,200	8,000	.....	.....	.....	.....	.....	.....	.....	.....	174
285,743	.....	2,000	3,800	.....	1,115,000	1,115,000	.....	.....	.....	.....	.....	175
667,000	.....	88,200	.....	.....	886,006	722,450	163,056	500	.....	.....	.....	176
1,043,318	93,400	74,000	12,800	.....	31,125	31,125	.....	.....	.....	.....	.....	177
526,000	86,000	.....	21,500	.....	540,728	500,000	.....	40,728	.....	.....	.....	178
506,900	114,450	.....	.....	.....	989,120	907,220	.....	.....	.....	81,900	.....	179
400,000	.....	150,000	.....	.....	1,000	.....	.....	1,000	.....	.....	.....	180
563,450	67,715	20,832	25,000	.....	100,600	.....	85,000	200	.....	15,400	.....	181
713,000	43,500	92,500	1,500	.....	1,002,500	990,000	.....	12,500	.....	.....	.....	182
669,686	12,500	405,000	.....	.....	1,165,000	1,000,000	.....	.....	.....	25,000	140,000	183
996,000	66,000	226,000	20,350	.....	576,629	576,629	.....	.....	.....	.....	.....	184
974,700	34,000	205,100	20,440	.....	9,300	.....	.....	.....	9,300	.....	.....	185
595,175	73,430	53,522	250,000	87,740	596,380	591,930	.....	.....	.....	4,450	.....	186
505,140	30,000	76,400	.....	.....	699,150	631,150	.....	.....	56,000	12,000	.....	187
393,458	.....	104,575	.....	.....	947,932	620,555	275,442	.....	.....	51,935	.....	188
683,086	56,000	20,000	.....	.....	913,000	856,800	.....	200	10,000	.....	46,000	189
603,825	.....	25,000	1,800	90,000	928,118	928,118	.....	.....	.....	.....	.....	190
526,115	.....	233,513	2,700	.....	870,162	648,654	.....	34,500	1,800	.....	185,208	191
495,500	.....	90,000	93,125	.....	1,528,742	1,404,742	.....	120,000	.....	4,000	.....	192
440,000	.....	90,000	161,000	.....	120,000	.....	.....	.....	.....	50,000	70,000	193
1,123,090	92,618	1,883,765	3,500	.....	3,345,540	3,185,446	.....	.....	.....	160,094	.....	194
432,000	174,000	578,000	.....	.....	742,000	735,000	.....	7,000	.....	.....	.....	195

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TABLE 28.—REPLACEMENT VALUE OF PUBLIC IMPROVEMENTS: 1912.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 107.]

City number.	CITY.	Sewer systems.	HIGHWAYS.				All other public improvements.
			Street pavements, gutters, and curbing.	Sidewalks.	Bridges, other than toll.	All other.	
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1912.						
1	New York, N. Y.	$57,792,429	[1] $195,157,986	(1)	$37,814,857	.....	.....
2	Chicago, Ill.	68,747,702	515,172	(2)	16,304,529	.....	.....
3	Philadelphia, Pa.	44,019,098	[1] 25,363,266	(1)	(2)	$1,579,992	.....
4	St. Louis, Mo.	(2)	(2)	(2)	2,650,000	.....	.....
5	Boston, Mass.	(2)	(2)	(2)	10,305,768	.....	.....
6	Cleveland, Ohio.	14,713,603	17,143,339	$285,183	11,118,633	395,319	.....
7	Baltimore, Md.	11,113,392	[1] 13,902,850	(1)	1,256,400	.....	.....
8	Pittsburgh, Pa.	9,988,000	26,618,000	(2)	(2)	.....	.....
9	Detroit, Mich.	(2)	(2)	(2)	150,000	.....	.....
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1912.						
10	Buffalo, N. Y.	$1,746,400	$495,242	$49,060	$489,104	$2,032,300	$5,350
11	San Francisco, Cal.	9,030,000	25,751,000	449,000	274,000	.....	.....
12	Milwaukee, Wis.	6,856,537	[1] 13,010,328	(1)	2,790,670	.....	355,000
13	Cincinnati, Ohio.	7,640,000	38,430,000	3,610,000	[3] 8,250,087	4,170,324	.....
14	Los Angeles, Cal.	4,044,667	(2)	(2)	868,909	90,746	1,984,100
15	Newark, N. J.	5,362,617	11,261,613	1,336,084	51,100	529,765	.....
16	New Orleans, La.	11,733,000	[2] 8,667,700	(1)	693,000	.....	.....
17	Washington, D. C.	(2)	(2)	(2)	4,789,556	.....	.....
18	Minneapolis, Minn.	8,362,640	7,161,741	2,502,468	2,159,224	382,059	.....
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1912.						
19	Jersey City, N. J.	$638,483	(2)	(2)	$87,018	.....	.....
20	Seattle, Wash.	8,583,006	$9,291,202	$3,961,837	297,451	$9,694,703	$650,180
21	Kansas City, Mo.	7,200,000	[2] 8,278,737	(1)	75,000	.....	.....
22	Indianapolis, Ind.	4,805,903	9,759,888	2,224,375	6,284,127	1,236,216	.....
23	Providence, R. I.	8,947,789	(2)	(2)	1,015,606	.....	.....
24	Portland, Oreg.	4,029,412	26,412,202	(2)	1,005,000	.....	97,525
25	Rochester, N. Y.	4,968,189	8,684,726	1,004,408	507,756	237,788	2,533
26	Denver, Colo.	6,100,068	9,236,358	575,308	2,034,514	.....	322,235
27	Louisville, Ky.	7,750,000	10,260,000	1,040,000	83,000	2,120,000	.....
28	St. Paul, Minn.	2,975,000	5,320,000	3,517,000	2,855,000	5,762,500	50,000
29	Columbus, Ohio.	5,084,874	9,903,175	257,288	686,320	[4] 991,385	299,000
30	Toledo, Ohio.	3,125,000	9,450,000	2,566,000	812,000	.....	.....
31	Oakland, Cal.	2,950,000	8,070,000	1,945,000	50,000	.....	.....
32	Atlanta, Ga.	2,745,904	[2] 4,815,153	(1)	842,881	.....	.....
33	Worcester, Mass.	[5] 6,609,035	2,344,992	885,407	139,756	733,114	.....
34	Birmingham, Ala.	1,763,871	3,113,206	657,368	74,679	8,021	.....
35	Syracuse, N. Y.	1,859,047	2,974,268	297,403	182,901	.....	.....
36	New Haven, Conn.	3,150,011	1,414,021	(2)	744,100	440,000	.....
37	Memphis, Tenn.	2,750,000	6,500,000	150,000	135,000	.....	.....
38	Scranton, Pa.	1,456,000	1,850,000	200,000	770,000	.....	.....
39	Richmond, Va.	2,398,514	(2)	(2)	455,805	.....	.....
40	Paterson, N. J.	(2)	(2)	(2)	(2)	(2)	(2)
41	Omaha, Nebr.	2,975,500	9,622,586	1,340,500	12,000	1,800,000	.....
42	Fall River, Mass.	2,614,026	1,845,587	687,948	194,101	.....	.....
43	Spokane, Wash.	2,392,075	3,877,448	906,398	1,242,041	4,073,392	.....
44	Dayton, Ohio.	1,892,500	3,947,000	1,300,000	1,253,000	2,800,000	532,000
45	Grand Rapids, Mich.	(2)	(2)	(2)	373,000	.....	800,000
46	Nashville, Tenn.	2,065,000	3,560,000	900,000	500,000	2,500,000	.....
47	Bridgeport, Conn.	1,500,000	2,900,000	386,000	652,000	.....	.....
48	Lowell, Mass.	6,400,000	(2)	(2)	605,000	.....	.....
49	Cambridge, Mass.	2,198,081	(2)	(2)	2,147,000	.....	.....
50	San Antonio, Tex.	605,088	(2)	(2)	136,500	(2)	.....
51	New Bedford, Mass.	2,024,000	1,530,000	428,000	1,480,605	392,491	.....
52	Hartford, Conn.	1,590,000	2,490,000	560,000	4,400,000	.....	.....
53	Dallas, Tex.	773,826	(2)	(2)	(2)	(2)	.....
54	Trenton, N. J.	(2)	(2)	(2)	(2)	(2)	.....
55	Albany, N. Y.	(2)	(2)	(2)	(2)	(2)	.....
56	Salt Lake City, Utah	2,446,783	3,360,134	1,598,297	37,580	5,271	.....

[1] Value of sidewalks included with that of pavements, gutters, and curbing.
[2] Not reported.
[3] Includes value of county bridges.
[4] Includes value of grade crossings.
[5] Includes value of filtration plant and pumping station.

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TABLE 28.—REPLACEMENT VALUE OF PUBLIC IMPROVEMENTS: 1912—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 107.]

City number.	CITY.	Sewer systems.	HIGHWAYS.				All other public improvements.
			Street pavements, gutters, and curbing.	Sidewalks.	Bridges, other than toll.	All other.	
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1912.						
57	Reading, Pa.	[1] $1,440,000	[2] $306,505	(3)	$12,500	.....	.....
58	Camden, N. J.	756,298	[2] 1,232,944	(3)	.....	.....	.....
59	Springfield, Mass.	1,522,176	1,961,267	$439,029	295,500	$547,614	.....
60	Tacoma, Wash.	1,438,449	6,432,983	(3)	957,841	.....	.....
61	Lynn, Mass.	1,668,000	843,000	(3)	4,000	.....	.....
62	Des Moines, Iowa.	1,569,073	3,721,274	(3)	785,556	.....	.....
63	Lawrence, Mass.	1,479,248	(3)	(3)	226,173	.....	.....
64	Wilmington, Del.	1,397,000	[2] 1,560,000	(3)	.....	.....	.....
65	Kansas City, Kans.	1,043,660	2,404,417	409,449	.....	1,168,199	.....
66	Yonkers, N. Y.	(3)	(3)	(3)	(3)	(3)	(3)
67	Youngstown, Ohio.	1,198,958	2,499,499	732,986	.....	.....	.....
68	Houston, Tex.	991,913	1,334,754	(3)	312,923	512,000	$112,862
69	Fort Worth, Tex.	917,928	[2] 2,955,593	(3)	153,882	.....	.....
70	Duluth, Minn.	2,155,660	1,706,161	(3)	433,917	646,711	.....
71	Norfolk, Va.	[4] 1,370,375	[2] 3,086,484	(3)	163,778	.....	.....
72	Oklahoma City, Okla.	879,042	4,859,241	505,000	25,501	4,350	.....
73	Schenectady, N. Y.	1,400,000	[2] 3,325,875	(3)	.....	550,000	.....
74	Somerville, Mass.	1,282,859	(3)	(3)	32,544	.....	.....
75	St. Joseph, Mo.	2,244,000	2,623,500	305,000	58,000	888,200	.....
76	Utica, N. Y.	951,421	2,147,465	16,643	169,824	65,981	.....
77	Elizabeth, N. J.	(3)	(3)	(3)	(3)	(3)	(3)
78	Waterbury, Conn.	[5] 1,534,800	660,000	120,000	165,500	200,000	.....
79	Troy, N. Y.	1,073,000	2,561,000	950,800	132,000	.....	10,000
80	Akron, Ohio.	1,028,990	2,522,540	771,125	289,980	.....	.....
81	Manchester, N. H.	1,240,000	(3)	(3)	386,500	.....	.....
82	Hoboken, N. J.	(3)	(3)	(3)	(3)	(3)	(3)
83	Wilkes-Barre, Pa.	795,250	[2] 1,574,100	(3)	30,000	515,000	.....
84	Erie, Pa.	1,709,513	2,668,146	301,000	140,205	.....	.....
85	Evansville, Ind.	761,631	2,072,411	425,078	.....	220,029	.....
86	Peoria, Ill.	1,806,200	2,451,100	114,700	453,000	.....	.....
87	Fort Wayne, Ind.	2,029,116	2,703,794	425,367	.....	290,000	.....
88	Harrisburg, Pa.	1,070,000	1,958,362	(3)	600,000	.....	.....
89	Savannah, Ga.	800,000	2,485,000	(3)	50,000	150,000	.....
90	East St. Louis, Ill.	(3)	(3)	(3)	(3)	(3)	(3)
91	Jacksonville, Fla.	918,726	[2] 1,448,848	(3)	442,336	.....	.....
92	South Bend, Ind.	758,143	1,877,456	587,386	.....	.....	.....
93	Terre Haute, Ind.	644,000	932,502	466,420	.....	201,172	.....
94	Passaic, N. J.	(3)	(3)	(3)	(3)	(3)	(3)
95	Johnstown, Pa.	127,000	530,000	.....	87,500	288,000	.....
96	Bayonne, N. J.	(3)	(3)	(3)	(3)	(3)	(3)
97	Brockton, Mass.	1,335,000	(3)	(3)	.....	.....	.....
98	Portland, Me.	(3)	(3)	(3)	500,000	.....	.....
99	Holyoke, Mass.	692,148	1,265,137	285,431	460,204	.....	.....
100	Charleston, S. C.	(3)	(3)	(3)	(3)	(3)	(3)
101	Wichita, Kans.	375,000	3,000,000	(3)	29,363	.....	25,000
102	Allentown, Pa.	299,962	(3)	(3)	115,000	.....	.....
103	Springfield, Ill.	967,000	[2] 2,786,000	(3)	1,100	.....	.....
104	Covington, Ky.	625,350	1,982,735	628,180	12,000	12,000	.....
105	Altoona, Pa.	650,000	975,000	.....	.....	.....	.....
106	Pawtucket, R. I.	1,250,000	1,047,378	170,000	280,000	82,000	.....
107	Canton, Ohio.	300,000	1,560,000	(3)	.....	.....	.....
108	Mobile, Ala.	700,000	1,155,000	511,000	50,000	.....	.....
109	Sacramento, Cal.	844,000	1,810,000	310,000	11,800	90,000	275,000
110	Saginaw, Mich.	1,250,000	3,440,360	.....	455,000	.....	.....
111	Sioux City, Iowa.	519,000	1,810,500	450,000	175,597	602,000	.....
112	Binghamton, N. Y.	1,235,724	[2] 1,006,544	(2)	350,458	22,771	.....
113	Atlantic City, N. J.	998,250	932,074	(3)	(3)	(3)	.....
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912.						
114	Rockford, Ill.	$117,680	$180,479	(3)	$186,697	$400,871	.....
115	Little Rock, Ark.	750,000	3,400,000	$685,000	200,000	.....	.....
116	Augusta, Ga.	868,523	[2] 1,218,712	(2)	220,000	.....	.....
117	Springfield, Ohio.	758,242	1,001,580	238,550	50,600	.....	.....
118	Lancaster, Pa.	(3)	(3)	(3)	3,375	.....	.....
119	Pueblo, Colo.	916,000	453,000	224,900	495,000	.....	$262,500
120	New Britain, Conn.	1,232,212	39,600	(3)	9,000	250,000	.....
121	Chattanooga, Tenn.	1,100,935	1,350,141	255,000	70,000	.....	.....
122	York, Pa.	523,500	357,500	521,000	10,600	1,327,000	.....
123	Malden, Mass.	790,915	(3)	(3)	(3)	(3)	(3)
124	Berkeley, Cal.	531,000	2,725,000	616,000	13,000	78,000	.....
125	Bay City, Mich.	129,000	455,000	100,000	303,339	.....	.....
126	Haverhill, Mass.	(3)	(3)	(3)	(3)	(3)	(3)
127	Topeka, Kans.	770,000	2,200,000	(3)	235,000	.....	.....
128	Salem, Mass.	(3)	(3)	(3)	(3)	.....	.....

[1] Includes value of pumping and disposal plant.
[2] Value of sidewalks included with that of pavements, gutters, and curbing.
[3] Not reported.
[4] Includes value of pumping station.
[5] Includes value of sewage-disposal works.

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TABLE 28.—REPLACEMENT VALUE OF PUBLIC IMPROVEMENTS: 1912—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 107.]

City number.	CITY.	Sewer systems.	HIGHWAYS.				All other public improvements.
			Street pavements, gutters, and curbing.	Sidewalks.	Bridges, other than toll.	All other.	
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912—Continued.						
129	Lincoln, Nebr.	$691,800	$1,897,400	$412,000	$210,500	$18,200	
130	Davenport, Iowa	637,803	2,831,217	(1)			
131	El Paso, Tex.	235,341	1,238,991	(1)	85,000		
132	San Diego, Cal.	2,506,559	[2] 2,782,764	(2)	235,000		
133	Tampa, Fla.	(1)	(1)	(1)	(1)	(1)	(1)
134	McKeesport, Pa.	488,500	1,223,000	308,000	18,000		
135	Flint, Mich.	(1)	(1)	(1)	34,000		
136	Kalamazoo, Mich.		849,000	(1)	75,000		
137	Racine, Wis.	591,000	1,017,500	(1)	200,000	155,000	$109,200
138	Superior, Wis.	1,009,566	885,495	325,000	91,000		
139	Wheeling, W. Va.	666,251	1,328,750	39,000	246,463		
140	Macon, Ga.	442,000	541,000	317,000	40,000		
141	Newton, Mass.	2,059,033	(1)	(1)			
142	Butte, Mont.	475,000	775,000	330,000		200,000	
143	Woonsocket, R. I.	410,950	275,000	40,000	316,000	4,000	
144	Montgomery, Ala.	793,000	1,293,574	(1)	51,300		
145	Chester, Pa.	(1)	(1)	(1)	(1)	(1)	(1)
146	Fitchburg, Mass.	669,744	653,791	(1)	210,156	165,484	
147	Dubuque, Iowa.	172,534	704,450	132,670		164,000	
148	Galveston, Tex.	302,663	(1)	(1)	(1)		
149	West Hoboken, N. J.	(1)	(1)	(1)	(1)	(1)	(1)
150	New Castle, Pa.	659,000	1,383,000	201,500		30,000	
151	Roanoke, Va.	442,614	614,016	233,638	57,867		
152	Elmira, N. Y.	261,000	510,000	411,000	212,500		
153	Huntington, W. Va.	387,000	1,396,925	435,600	2,000	25,000	
154	East Orange, N. J.	1,098,351	2,039,743	490,891		37,295	
155	Knoxville, Tenn.	315,161	1,238,087	455,147	357,626		
156	Hamilton, Ohio.	761,662	1,106,261	60,000	2,500		
157	Lexington, Ky.	321,890	913,753	103,550	27,000		
158	Springfield, Mo.	493,542	912,399	142,508	50,000		
159	Quincy, Ill.	231,700	651,600	(1)	7,000		
160	Charlotte, N. C.	184,679	[3] 334,032	(3)	755	(1)	
161	Joliet, Ill.	513,700	986,700	(1)	218,000		
162	Pasadena, Cal.	570,000	1,837,500	302,500	59,000		
163	Auburn, N. Y.	672,080	412,093	17,686	25,000	3,092	
164	Everett, Mass.	680,212	(1)	(1)			
165	Decatur, Ill.	504,000	2,082,070	1,257,500			
166	Portsmouth, Va.	262,771	[3] 1,018,173	(3)	5,000		
167	Perth Amboy, N. J.	(1)	(1)	(1)	(1)	(1)	(1)
168	Taunton, Mass.	500,000	379,735	101,700	94,170		
169	Quincy, Mass.	945,300	(1)	(1)			
170	Lansing, Mich.	330,000	430,000	245,000	98,000		
171	Pittsfield, Mass.	746,362	120,000	(1)			
172	Cedar Rapids, Iowa.	239,496	850,349	180,000	322,857		
173	Oshkosh, Wis.	336,000	107,030	(1)	247,158		3,000
174	San Jose, Cal.	845,000	1,695,000	(1)	70,000		
175	Amsterdam, N. Y.	440,000	212,000	45,000	37,000	70,000	
176	Jamestown, N. Y.	372,000	[3] 762,000	(3)	130,000		
177	Mount Vernon, N. Y.	[3] 102,000	(1)	(1)	(1)	(1)	(1)
178	Niagara Falls, N. Y.	375,000	650,000	(1)	60,000	50,000	
179	Jackson, Mich.	382,945	351,808	364,219			
180	Williamsport, Pa.	(1)	(1)	(1)	(1)	(1)	(1)
181	Joplin, Mo.	332,593	523,740	65,462	113,000		
182	Lima, Ohio.	243,000	459,000	(1)	60,000		
183	Muskogee, Okla.	875,000	1,400,000	(1)			
184	Chelsea, Mass.	(1)	(1)	(1)	(1)	(1)	(1)
185	New Rochelle, N. Y.	[4] 12,000	(1)	(1)	(1)	(1)	(1)
186	Aurora, Ill.	424,600	1,389,000	(1)	179,365		
187	Lorain, Ohio.	542,000	650,000	519,000			
188	Austin, Tex.	53,041	297,028	(1)	10,100		
189	Newport, Ky.	393,461	455,551	(1)			
190	Orange, N. J.	914,724	(1)	(1)	(1)	(1)	(1)
191	La Crosse, Wis.	355,837	[3] 964,937	(3)	45,582		
192	Lynchburg, Va.	270,000	1,474,742	273,000	277,000		
193	Shreveport, La.	40,000	1,371,300	(1)	5,000		
194	Colorado Springs, Colo.	279,618	[3] 263,994	(3)	83,000		
195	Council Bluffs, Iowa.	317,092	1,347,622	(1)	165,000	(1)	

[1] Not reported.
[2] Value of sidewalks included with that of pavements, gutters, and curbing.
[3] Value of pumping and disposal plant.
[4] Value of sewage-disposal works.

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TABLE 29.—TOTAL AND PER CAPITA OF ALL DEBTS AND OF THE PRINCIPAL CLASSES THEREOF AT CLOSE SINKING FUND

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY.	GROSS DEBT AT CLOSE OF YEAR.									
		Total.	Classified by the governmental unit by which incurred.			Classified by character of outstanding debt obligations.					
			City corporation.	School district.	Other governmental units of city.	Funded or fixed.	Floating.	Current.			
								Special assessment bonds and certificates.	Revenue bonds and notes.	Warrants.	Obligations on trust account.
	Grand total	$2,835,464,028	$2,669,786,327	$74,949,343	$90,728,358	$2,507,900,591	$50,647,956	$148,019,181	$84,319,547	$25,465,253	$19,111,500
	Group I	1,736,792,154	1,661,834,984	12,155,029	62,802,141	1,580,147,393	43,178,583	47,092,471	44,936,121	12,315,508	9,122,078
	Group II	302,114,870	274,994,623	6,583,371	20,536,876	272,715,970	4,894,379	5,087,769	9,851,923	4,600,235	4,874,594
	Group III	414,022,434	388,261,774	24,710,479	1,050,181	329,119,636	1,099,349	61,772,947	13,412,275	5,080,340	3,537,887
	Group IV	225,734,819	201,825,880	17,771,779	6,137,160	192,820,888	408,870	21,705,312	7,856,970	2,288,491	954,288
	Group V	156,799,751	142,869,066	13,728,685	202,000	133,396,704	1,066,775	12,360,682	8,262,258	1,090,679	622,653
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1912.										
1	New York, N. Y.	$1,177,321,916	$1,177,321,916			$1,059,227,664	$41,101,061	$29,385,883	$34,352,776	$6,078,181	$7,176,351
2	Chicago, Ill.	95,344,355	55,325,533	$158,588	$39,860,234	67,456,996	2,077,522	12,741,447	9,138,508	3,272,993	656,889
3	Philadelphia, Pa.	117,386,321	116,351,049	1,025,182	10,090	113,661,475			1,128,392	2,444,770	151,684
4	St. Louis, Mo.	27,054,475	27,054,475			26,486,691				331,115	236,669
5	Boston, Mass.	118,666,742	118,666,742			118,357,648					309,094
6	Cleveland, Ohio	53,027,487	39,823,961	4,746,000	8,457,526	49,963,718		2,482,634	100,000		481,135
7	Baltimore, Md.	71,410,448	71,410,448			71,369,383					41,065
8	Pittsburgh, Pa.	61,423,379	42,820,599	6,225,259	12,377,521	59,946,391		1,143,080	145,433	188,449	26
9	Detroit, Mich.	15,157,031	13,060,261		2,096,770	13,677,427		1,339,427	71,012		69,165
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1912.										
10	Buffalo, N. Y.	$30,910,904	$29,432,997		$1,477,907	$28,815,240	$9,540	$1,054,171	$797,324	$178,226	$56,403
11	San Francisco, Cal.	23,437,255	23,437,255			22,179,300				1,099,959	157,996
12	Milwaukee, Wis.	14,252,888	13,160,608		1,092,280	11,234,293	11,572	826,203	1,065,000	893,670	222,150
13	Cincinnati, Ohio	66,376,079	60,437,799	$3,113,571	2,824,709	63,854,141		1,608,478		4,886	908,574
14	Los Angeles, Cal.	44,654,047	36,549,606	3,469,800	4,634,641	41,530,572				621,847	2,501,628
15	Newark, N. J.	44,308,700	35,738,613		8,570,087	37,955,287	11,300		4,860,176	1,272,778	209,159
16	New Orleans, La.	44,167,875	44,167,875			38,304,374	4,861,967		747,473	52,619	201,442
17	Washington, D. C.	10,807,318	10,807,318			8,258,550			1,981,950	58,755	508,063
18	Minneapolis, Minn.	23,199,804	21,262,552		1,937,252	20,584,213		1,598,917	400,000	507,495	109,179
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1912.										
19	Jersey City, N. J.	$29,887,847	$29,887,847			$27,043,503		$729,721	$2,081,364	$22,578	$10,661
20	Seattle, Wash.	34,785,209	30,496,920	$4,288,289		21,709,380		11,670,725	107,712	954,547	252,845
21	Kansas City, Mo.	11,077,592	7,116,382	3,961,210		10,279,000		291,356		382,526	124,710
22	Indianapolis, Ind.	5,475,539	4,099,539	1,376,000		4,779,300				165,663	530,576
23	Providence, R. I.	19,844,544	19,844,544			18,883,000	$663,000			4,483	294,061
24	Portland, Oreg.	28,009,274	26,516,255	713,000	$780,019	14,291,700		13,612,664		100,728	4,182
25	Rochester, N. Y.	18,650,433	18,489,674		160,759	8,715,600		5,191,500	3,826,736	351,697	564,900
26	Denver, Colo.	10,104,752	10,104,752			1,656,900	56	7,810,050	79,703	510,601	47,412
27	Louisville, Ky.	13,879,673	13,879,673			13,636,575			3,000	200,580	39,518
28	St. Paul, Minn.	12,233,357	12,233,357			10,126,000	8,035	87,832	1,910,200	100,666	624
29	Columbus, Ohio	19,425,360	18,179,560	1,245,800		14,675,700		3,672,200	465,790	88,629	523,041
30	Toledo, Ohio	12,036,414	10,561,337	1,475,077		11,123,245		694,083	98,075	93,094	27,917
31	Oakland, Cal.	6,380,718	4,956,079	1,363,139	61,500	6,140,837				199,520	40,361
32	Atlanta, Ga.	6,295,777	6,295,777			6,237,450	11,250			45,708	1,369
33	Worcester, Mass.	11,617,552	11,617,552			11,202,625			507	254,321	160,099
34	Birmingham, Ala.	8,022,145	8,022,145			5,865,400	276	1,625,777	433,604	94,807	2,281
35	Syracuse, N. Y.	10,590,756	10,542,853		47,903	8,992,907	12,128	1,206,311	187,570	168,089	23,751
36	New Haven, Conn.	4,091,750	4,024,750	67,000		3,674,500			331,000	73,358	12,892
37	Memphis, Tenn.	12,348,490	12,348,490			10,561,500		1,703,700	2,002	1,389	79,899
38	Scranton, Pa.	3,915,007	2,139,503	1,775,504		3,375,000		377,235	150,000	12,772	
39	Richmond, Va.	12,036,299	12,036,299			12,015,859	5,200				15,240
40	Paterson, N. J.	4,968,698	4,968,698			4,063,500		733,893	160,000		11,305
41	Omaha, Nebr.	16,699,373	15,197,847	1,501,526		14,612,000		1,749,955		221,783	115,635
42	Fall River, Mass.	7,612,327	7,612,327			7,361,750	154,359				96,218
43	Spokane, Wash.	13,432,405	11,339,511	2,092,894		8,056,500		4,749,651	475,983	148,773	1,498
44	Dayton, Ohio	6,226,047	5,853,500	372,547		5,179,800		865,280	173,800	6,984	183
45	Grand Rapids, Mich.	4,517,366	3,916,166	601,200		3,606,800	2,000	859,869	6,070		42,627
46	Nashville, Tenn.	5,928,741	5,928,741			5,848,204	3,700		76,837		
47	Bridgeport, Conn.	2,257,923	2,257,923			2,251,800	6,000			123	
48	Lowell, Mass.	4,406,712	4,406,712			3,692,577	36,200		600,000		77,935
49	Cambridge, Mass.	11,676,853	11,676,853			11,541,350	25,000				110,503
50	San Antonio, Tex.	2,862,940	2,643,940	219,000		2,793,500				30,988	38,452
51	New Bedford, Mass.	9,459,297	9,459,297			8,920,077	143,835			206,650	188,735
52	Hartford, Conn.	8,216,209	6,016,513	2,199,696		6,839,500	23,481		1,349,383	90	3,755
53	Dallas, Tex.	4,956,806	4,956,806			4,434,500				495,035	27,271
54	Trenton, N. J.	6,966,363	6,966,363			4,244,195		1,827,880	892,919	53	1,316
55	Albany, N. Y.	5,694,622	5,694,622			4,755,602		932,860			6,160
56	Salt Lake City, Utah	7,431,264	5,972,667	1,458,597		5,842,000	4,799	1,380,405		144,105	59,955

[1] Sinking and investment funds and public trust funds for municipal uses.

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OF YEAR, TOGETHER WITH CHANGES DURING THE YEAR IN FUNDED AND FLOATING DEBT, NET DEBT, AND ASSETS: 1912.

assigned to each, see page 20. For a text discussion of this table, see page 198.]

GROSS DEBT AT CLOSE OF YEAR—continued.							NET DEBT [2] AT CLOSE OF YEAR.		INCREASE DURING YEAR IN—			City number.
Classified by creditor.		Per capita.	Classified by purpose for which incurred.				Total.	Per capita.	Funded and floating debt.	Sinking fund assets.	Net debt.[2]	
The public.	City funds with investments.[1]		General departments and municipal service enterprises.		Public service enterprises and investments.							
			Total.	Per capita.	Total.	Per capita.						
$2,318,866,671	$516,597,357	$90.71	$1,992,200,013	$67.95	$843,264,015	$28.76	$2,015,600,020	$68.74	$173,375,220	$38,390,725	$134,984,495	
1,319,533,907	417,258,247	137.74	1,193,038,665	94.62	543,753,489	43.12	1,204,136,742	95.50	103,012,661	26,620,765	76,391,896	
272,516,230	29,598,640	88.00	197,605,620	57.56	104,509,250	30.44	246,779,829	71.88	24,852,844	2,670,877	22,181,967	
367,741,224	46,281,210	68.39	312,267,476	51.58	101,754,958	16.81	270,048,931	44.61	24,343,366	6,428,747	17,914,619	
210,924,392	14,810,427	55.50	167,901,157	41.28	57,833,662	14.22	174,261,665	42.85	10,775,235	2,028,653	8,746,582	
148,150,918	8,648,833	49.66	121,387,095	38.44	35,412,656	11.22	120,372,855	38.12	10,391,114	641,683	9,749,431	
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1912.												
$875,940,874	$301,381,042	$232.48	$743,338,460	$146.78	$433,983,456	$85.70	$792,927,021	$156.57	$86,026,225	$22,362,198	$63,664,027	1
86,100,470	9,243,585	41.55	91,483,685	39.57	3,860,670	1.68	65,667,843	28.62	[3] 2,211,545	[3] 722,620	[3] 1,488,925	2
95,939,521	21,446,800	73.09	85,221,055	53.06	32,165,266	20.03	97,387,810	60.64	2,800,550	2,149,268	651,282	3
26,378,810	675,665	38.00	23,629,475	33.19	3,425,000	4.81	24,012,838	33.72	[3] 1,688,315	[3] 189,517	[3] 1,498,798	4
73,078,822	45,587,920	166.87	93,714,592	131.78	24,952,150	35.09	75,676,830	106.42	1,315,558	278,937	1,036,621	5
50,802,391	2,225,096	88.83	45,305,744	75.89	7,721,743	12.93	47,474,833	79.53	7,419,550	288,841	7,130,709	6
49,987,188	21,423,260	125.38	51,100,178	89.72	20,310,270	35.66	46,326,458	81.34	6,568,499	1,930,464	4,638,035	7
50,322,410	11,100,969	111.54	45,584,559	82.78	15,838,820	28.76	45,553,734	82.72	2,379,459	315,456	2,064,003	8
10,983,421	4,173,610	30.11	13,660,917	27.13	1,496,114	2.97	9,109,375	18.09	402,680	207,738	194,942	9
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1912.												
$27,496,174	$3,414,730	$70.31	$21,081,471	$47.95	$9,829,433	$22.36	$25,329,747	$57.61	$2,220,986	$669,222	$1,561,764	10
23,393,255	44,000	54.07	20,098,454	46.36	3,338,801	7.70	22,179,300	51.16	3,379,100	.....	3,379,100	11
14,133,138	119,750	35.61	14,216,638	35.52	36,250	.09	11,245,865	28.10	[3] 371,229	.....	[3] 371,229	12
50,298,667	10,077,412	171.27	35,866,779	92.55	30,509,300	78.72	53,936,437	139.18	1,931,077	30,920	1,900,157	13
43,110,047	1,544,000	115.68	12,002,647	31.09	32,651,400	84.59	39,089,598	101.26	13,895,281	554,196	13,341,085	14
34,917,215	9,361,465	119.97	30,966,139	83.85	13,342,561	30.13	28,186,638	76.32	2,241,734	865,695	1,376,039	15
43,335,560	832,315	125.94	31,895,605	90.95	12,272,270	34.99	43,070,541	122.81	265,545	67,300	198,245	16
10,784,018	23,300	31.53	10,807,318	31.53	.....	.....	8,258,018	24.09	[3] 629,650	8	[3] 629,658	17
19,018,156	4,181,648	71.72	20,670,569	63.90	2,529,235	7.82	15,483,685	47.87	1,910,000	483,536	1,426,464	18
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1912.												
$23,805,711	$6,082,136	$106.17	$17,510,493	$62.20	$12,377,354	$43.97	$20,492,763	$72.80	$459,600	$712,300	[3] $252,700	19
34,785,209	.....	125.39	27,222,229	98.13	7,562,980	27.26	21,681,487	78.15	2,270,000	39,045	2,230,955	20
10,350,502	727,000	41.65	6,751,415	25.38	4,326,177	16.27	8,411,469	31.62	765,000	470,146	294,854	21
5,453,539	22,000	22.17	5,467,539	22.14	8,000	.03	4,667,052	18.90	128,000	66,432	61,568	22
12,084,544	7,760,000	84.37	15,991,544	67.98	3,853,000	16.38	11,465,235	48.74	[3] 130,650	655,133	[3] 785,783	23
26,355,979	1,653,205	119.42	20,903,002	89.12	7,106,272	30.30	11,416,647	48.68	1,468,200	755,606	712,594	24
18,082,810	567,593	80.94	9,492,329	41.20	9,158,104	39.75	7,563,888	32.83	1,379,600	[3] 14,723	1,394,323	25
8,990,352	1,114,400	43.89	9,860,068	42.82	244,684	1.06	878,840	3.82	[3] 97,114	74,765	[3] 171,879	26
12,339,573	1,540,100	60.52	12,035,373	52.48	1,844,300	8.04	11,496,594	50.13	351,375	57,719	293,656	27
12,026,357	207,000	54.06	10,177,353	44.97	2,056,004	9.09	9,774,007	43.19	[3] 74,717	[3] 60,671	[3] 14,046	28
13,737,260	5,688,100	100.22	15,434,860	79.63	3,990,500	20.59	8,925,194	46.05	2,204,900	2,044,648	160,252	29
10,055,895	1,980,519	68.12	9,629,414	54.50	2,407,000	13.62	8,930,595	50.54	680,500	145,074	535,426	30
6,380,718	.....	38.12	4,655,348	27.81	1,725,370	10.31	6,140,837	36.68	1,454,737	.....	1,454,737	31
5,106,277	1,189,500	37.09	4,061,277	24.31	2,234,500	13.38	5,058,446	30.28	73,000	141,971	[3] 68,971	32
4,735,227	6,882,325	76.36	7,028,629	46.20	4,588,923	30.16	6,539,904	42.98	278,000	65,058	212,942	33
8,017,145	5,000	53.39	7,788,145	51.83	234,000	1.56	5,792,276	38.55	[3] 4,246	50,736	[3] 54,982	34
10,570,486	20,270	73.75	5,745,756	40.01	4,845,000	33.74	8,998,744	62.66	333,841	6,291	327,550	35
4,079,750	12,000	29.37	4,091,750	29.37	.....	.....	3,659,846	26.27	[3] 70,500	12,300	[3] 82,800	36
12,348,490	.....	89.83	8,988,490	65.39	3,360,000	24.44	10,355,305	75.33	900,000	11,953	888,047	37
3,416,007	499,000	28.81	3,915,007	28.81	.....	.....	2,514,261	18.50	139,500	86,697	52,803	38
9,160,224	2,876,075	91.56	9,975,799	75.89	2,060,500	15.67	9,129,372	69.45	503,000	306,534	196,466	39
4,506,698	462,000	38.17	4,968,698	38.17	.....	.....	3,361,372	25.82	350,000	170,031	179,969	40
16,444,578	254,795	129.54	9,612,181	74.56	7,087,192	54.98	14,080,713	109.23	6,971,000	[3] 315,806	7,286,806	41
7,162,427	449,900	62.13	6,362,327	51.03	1,250,000	10.20	4,849,936	39.51	127,191	202,827	[3] 75,636	42
13,304,539	127,866	111.02	10,658,295	88.09	2,774,110	22.93	7,932,274	65.56	810,000	71,208	738,792	43
5,902,197	263,850	51.73	5,232,047	43.47	994,000	8.26	4,963,233	41.24	671,400	[3] 18,966	690,366	44
4,279,266	238,100	38.23	2,951,366	24.98	1,566,000	13.25	3,367,925	28.50	411,700	[3] 62,322	474,022	45
5,925,041	3,700	52.59	4,606,741	40.86	1,322,000	11.73	5,639,371	50.02	[3] 56,602	106,956	[3] 163,558	46
1,674,623	583,300	20.72	2,257,923	20.72	.....	.....	1,677,692	15.39	113,100	37,700	75,400	47
4,303,584	103,128	40.51	3,182,912	29.26	1,223,800	11.25	2,634,604	24.22	246,501	75,786	170,715	48
9,671,253	2,005,600	108.39	8,584,753	79.68	3,092,100	28.70	7,662,379	71.12	108,700	223,523	[3] 114,823	49
2,821,440	41,500	26.93	2,862,940	26.93	.....	.....	2,130,079	20.04	.....	63,642	[3] 63,642	50
9,044,197	415,100	90.69	7,401,009	70.96	2,058,288	19.73	7,099,280	68.06	828,323	[3] 70,488	898,813	51
7,829,728	386,481	79.63	7,706,209	74.69	510,000	4.94	5,498,035	53.29	218,500	270,211	[3] 51,711	52
4,719,806	237,000	48.27	3,327,806	32.41	1,629,000	15.86	3,719,482	36.22	306,250	68,217	238,033	53
5,577,133	1,389,230	68.25	6,020,863	58.99	945,500	9.26	2,255,152	22.09	123,600	218,465	[3] 94,865	54
5,201,275	493,347	55.98	4,186,322	41.15	1,508,300	14.83	3,454,298	33.96	143,148	[3] 231,021	374,169	55
7,431,264	.....	73.43	5,619,264	55.52	1,812,000	17.90	5,830,254	57.61	[3] 41,472	[3] 8,230	[3] 33,242	56

[2] Net debt is funded and floating debt less sinking fund assets.

[3] Decrease.

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TABLE 29.—TOTAL AND PER CAPITA OF ALL DEBTS AND OF THE PRINCIPAL CLASSES THEREOF AT CLOSE SINKING FUND

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY.	GROSS DEBT AT CLOSE OF YEAR.									
		Total.	Classified by the governmental unit by which incurred.			Classified by character of outstanding debt obligations.					
			City corporation.	School district.	Other governmental units of city.	Funded or fixed.	Floating.	Current.			
								Special assessment bonds and certificates.	Revenue bonds and notes.	Warrants.	Obligations on trust account.
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1912.										
57	Reading, Pa.	$2,347,844	$1,814,744	$533,100		$1,793,100		$493,500	$58,000		$3,244
58	Camden, N. J.	5,056,383	5,056,383			4,735,950		134,000	180,200		6,233
59	Springfield, Mass.	6,886,700	6,886,700			6,886,700					
60	Tacoma, Wash.	12,439,875	11,755,780	683,792	$303	10,337,500		2,012,627		$57,415	32,333
61	Lynn, Mass.	5,406,411	5,406,411			4,665,100			500,000		241,311
62	Des Moines, Iowa.	2,895,389	1,553,284	1,342,105		2,758,161	$3,884		34,378	98,021	945
63	Lawrence, Mass.	3,329,457	3,329,457			2,884,800			300,000	30,977	113,680
64	Wilmington, Del.	4,149,919	4,149,919			4,021,100			50,000	77,419	1,400
65	Kansas City, Kans.	7,392,580	6,567,599	824,981		5,517,953	21,763	1,692,187	63,956	78,906	17,815
66	Yonkers, N. Y.	9,386,709	9,386,709			7,588,921		585,000	1,195,017	17,771	
67	Youngstown, Ohio.	3,603,079	2,784,039	819,040		2,757,470		802,511		43,098	
68	Houston, Tex.	7,005,899	7,005,899			6,573,519			347,527	81,028	3,825
69	Fort Worth, Tex.	5,637,486	5,637,486			5,305,418			215,414	115,938	716
70	Duluth, Minn.	7,198,736	6,023,622	1,175,114		6,747,000		355,000	55,000	32,900	8,836
71	Norfolk, Va.	8,710,512	8,710,512			8,312,050			345,901	49,863	2,698
72	Oklahoma City, Okla.	10,977,845	8,804,710	2,173,135		5,660,800	36,148	4,786,779		478,526	15,592
73	Schenectady, N. Y.	4,811,970	4,811,970			3,683,920		535,705	577,608	12,800	1,838
74	Somerville, Mass.	2,024,838	2,024,838			1,674,000			350,000		838
75	St. Joseph, Mo.	2,523,547	1,184,084	1,339,463		2,481,750				33,633	8,164
76	Utica, N. Y.	2,172,980	2,172,980			2,000,890		156,169	15,550		371
77	Elizabeth, N. J.	3,503,448	3,503,448			3,229,850		163,510	110,088		
78	Waterbury, Conn.	3,666,113	3,522,870	143,243		3,359,243			200,000	106,870	
79	Troy, N. Y.	4,750,825	4,560,609	151,000	39,216	4,634,892		50,647	11,000	40,447	13,839
80	Akron, Ohio.	5,005,805	4,442,805	563,000		3,908,328		999,091		8,386	
81	Manchester, N. H.	2,118,804	2,118,804			1,829,000			12,850	63,183	213,771
82	Hoboken, N. J.	3,283,849	3,283,849			3,117,513	5,000	1,377	152,328	141	7,490
83	Wilkes-Barre, Pa.	2,124,286	1,230,786	893,500		1,847,600		222,700		50,187	3,799
84	Erie, Pa.	1,296,198	929,312	366,886		1,127,155		70,083	58,000	15,411	25,549
85	Evansville, Ind.	1,860,701	1,794,701	66,000		1,701,000				41,618	28,083
86	Peoria, Ill.	1,511,152	1,369,146		142,006	677,000		617,244	212,000	4,908	
87	Fort Wayne, Ind.	1,170,541	619,541	551,000		1,111,800			5,282	22,370	31,089
88	Harrisburg, Pa.	3,315,129	2,142,733	1,172,396		3,001,400		229,400	83,896	433	
89	Savannah, Ga.	3,014,655	2,953,508	61,147		2,896,068			117,687		
90	East St. Louis, Ill.	2,884,366	2,215,471	368,895	300,000	1,378,800		1,157,200		348,164	202
91	Jacksonville, Fla.	2,392,701	2,236,701	156,000		2,118,000	35,557		208,049		31,095
92	South Bend, Ind.	1,129,314	632,814	496,500		1,110,758				2,188	16,368
93	Terre Haute, Ind.	854,886	624,886	230,000		822,000				21,801	11,085
94	Passaic, N. J.	2,046,647	2,046,647			1,817,650		182,273	46,624		
95	Johnstown, Pa.	865,789	506,314	359,475		843,300			20,000	2,489	
96	Bayonne, N. J.	3,776,401	3,776,401			3,074,150		698,000			4,251
97	Brockton, Mass.	3,816,397	3,816,397			3,409,350			400,000		7,047
98	Portland, Me.	8,625,972	3,123,337		5,502,635	8,190,227	263,612		163,635		8,498
99	Holyoke, Mass.	3,581,050	3,581,050			3,355,100			225,000		950
100	Charleston, S. C.	4,158,750	4,158,750			4,153,750					5,000
101	Wichita, Kans.	4,645,127	4,093,043	552,084		2,379,034		2,217,699	19,358	29,036	
102	Allentown, Pa.	1,214,693	501,293	713,400		1,210,175			3,500		1,018
103	Springfield, Ill.	1,645,857	1,339,857	153,000	153,000	1,103,800	40,986	191,700	157,104	141,791	10,476
104	Covington, Ky.	2,885,892	2,885,892			2,269,500		310,343	306,049		
105	Altoona, Pa.	2,733,028	2,120,528	612,500		2,467,000	1,920	207,500	52,000		4,608
106	Pawtucket, R. I.	6,456,944	6,456,944			5,864,000			449,092	91,142	52,710
107	Canton, Ohio.	2,744,739	2,284,739	460,000		1,953,412		773,060		18,192	75
108	Mobile, Ala.	3,872,757	3,830,682	42,075		2,977,000		816,000	79,575		182
109	Sacramento, Cal.	1,428,990	1,096,990	332,000		1,408,231				20,759	
110	Saginaw, Mich.	2,401,209	2,341,209	60,000		1,170,100		1,189,240	23,550	3,284	15,035
111	Sioux City, Iowa.	1,679,861	1,302,913	376,948		1,604,200		4,636	61,642	9,183	
112	Binghamton, N. Y.	964,884	964,884			890,500		20,931	23,020	38,204	2,229
113	Atlantic City, N. J.	8,349,000	8,349,000			7,953,000		29,000	367,000		
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912.										
114	Rockford, Ill.	$1,380,237	$819,602	$358,635	$202,000	$539,800		$216,992	$391,743	$1,702	
115	Little Rock, Ark.	1,218,978	923,873	295,105		295,000	$230,269	668,207	27,392	320	$800
116	Augusta, Ga.	2,582,525	2,485,100	97,425		2,377,600			204,925		
117	Springfield, Ohio.	2,508,629	2,139,483	369,146		2,127,416		239,312	139,068	1,933	900
118	Lancaster, Pa.	1,409,000	954,000	455,000		1,409,000					
119	Pueblo, Colo.	3,234,597	2,788,213	446,384		2,322,420	452,043	377,000		83,134	
120	New Britain, Conn.	3,235,834	3,235,834			3,203,700			8,250	1,369	22,515
121	Chattanooga, Tenn.	3,358,996	3,358,996			3,182,000		129,456	46,977		563
122	York, Pa.	1,129,118	796,038	333,080		1,066,300	44,446	13,900		4,472	
123	Malden, Mass.	2,294,329	2,294,329			1,848,300			350,000		96,029
124	Berkeley, Cal.	986,309	364,147	622,162		951,087				14,800	20,422
125	Bay City, Mich.	1,300,700	1,193,700	107,000		1,045,000		241,000	14,700		
126	Haverhill, Mass.	2,345,546	2,345,546			2,174,000			170,000		1,546
127	Topeka, Kans.	2,555,668	1,973,608	582,060		1,736,539		756,906		57,998	4,225
128	Salem, Mass.	1,297,022	1,297,022			1,232,050			50,000		14,972

[1] Sinking and investment funds and public trust funds for municipal uses.

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OF YEAR, TOGETHER WITH CHANGES DURING THE YEAR IN FUNDED AND FLOATING DEBT, NET DEBT, AND ASSETS: 1912—Continued.

assigned to each, see page 20. For a text discussion of this table, see page 108.]

GROSS DEBT AT CLOSE OF YEAR—continued.							NET DEBT[2] AT CLOSE OF YEAR.		INCREASE DURING YEAR IN—			
Classified by creditor.		Per capita.	Classified by purpose for which incurred.				Total.	Per capita.	Funded and floating debt.	Sinking fund assets.	Net debt.[2]	City number.
The public.	City funds with investments.[1]		General departments and municipal service enterprises.		Public service enterprises and investments.							
			Total.	Per capita.	Total.	Per capita.						
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1912.												
$2,291,944	$55,900	$23.50	$1,039,844	$16.42	$708,000	$7.09	$1,525,076	$15.27	[3]$132,500	[3]$39,961	[3]$92,539	57
4,237,983	818,400	51.23	3,563,383	36.10	1,493,000	15.13	3,757,173	38.07	[3]240,750	103,784	[3]344,534	58
6,339,200	547,500	72.54	4,503,700	47.44	2,383,000	25.10	5,801,513	61.11	335,800	117,119	218,681	59
12,216,375	223,500	132.24	5,272,948	56.06	7,166,927	76.19	9,967,309	105.96	1,246,500	[3]18,577	1,265,077	60
4,753,811	652,600	57.52	3,599,411	38.30	1,807,000	19.23	3,413,415	36.32	96,000	67,802	28,198	61
2,895,389	.....	31.55	2,895,389	31.55	.....	.....	2,762,045	30.09	169,613	.....	169,613	62
3,159,057	170,400	36.54	2,616,971	28.72	712,486	7.82	2,618,496	28.74	308,535	30,717	277,818	63
4,112,919	37,000	46.19	3,000,410	33.39	1,149,509	12.79	4,020,435	44.75	45,250	303	44,947	64
7,214,277	178,303	83.06	4,890,355	55.01	2,496,225	28.04	5,160,834	57.98	478,271	302,545	175,726	65
9,153,709	233,000	107.98	6,905,459	79.44	2,481,250	28.54	7,343,094	84.47	410,470	[3]9,801	420,271	66
3,391,389	211,690	41.63	2,837,579	32.78	765,500	8.84	2,627,812	30.35	776,750	2,377	774,373	67
7,005,899	.....	81.17	5,705,899	66.10	1,300,000	15.06	6,382,993	73.95	954,890	70,306	884,584	68
5,462,486	175,000	66.77	2,972,486	35.21	2,665,000	31.57	5,002,701	59.25	53,000	79,678	[3]26,678	69
7,146,736	52,000	85.53	3,869,027	45.97	3,329,709	39.56	6,589,276	78.29	[3]80,050	7,875	[3]87,925	70
7,682,762	1,027,750	104.36	7,500,512	89.86	1,210,000	14.50	7,232,733	86.65	[3]93,300	4,434	[3]97,734	71
10,858,861	118,984	131.95	9,754,845	117.25	1,223,000	14.70	5,510,816	66.24	1,281,648	54,568	1,227,080	72
3,998,282	813,688	58.61	4,032,970	49.12	779,000	9.49	2,901,140	35.34	[3]99,645	[3]76,069	[3]23,576	73
2,024,838	.....	25.08	1,986,838	24.61	38,000	.47	1,674,000	20.74	155,000	.....	155,000	74
2,513,547	10,000	31.47	2,498,547	31.16	25,000	.31	2,415,522	30.12	[3]87,500	31,253	[3]118,753	75
2,022,773	150,207	27.71	2,138,980	27.27	34,000	.43	1,881,736	23.99	134,075	117,287	16,788	76
3,167,438	336,010	44.84	3,447,448	44.12	56,000	.72	2,800,789	35.85	[3]27,500	55,648	[3]83,148	77
3,568,113	98,000	46.97	2,146,113	27.50	1,520,000	19.47	3,285,235	42.09	[3]92,147	4,501	[3]96,708	78
4,633,471	117,354	61.54	2,325,178	30.12	2,425,647	31.42	4,467,035	57.86	[3]180,948	[3]66,429	[3]114,519	79
4,322,935	682,870	66.78	2,850,505	38.03	2,155,000	28.75	3,886,823	51.85	2,565,938	155,272	2,721,210	80
1,587,954	530,850	29.03	1,547,804	21.21	571,000	7.82	1,089,808	14.93	85,000	[3]31,869	116,869	81
3,028,981	254,868	45.12	3,166,849	43.52	117,000	1.61	2,702,857	37.14	606,044	330,797	275,247	82
2,089,286	35,000	30.11	2,124,286	30.11	.....	.....	1,774,643	25.16	205,000	8,873	196,127	83
876,044	420,154	18.62	796,198	11.44	500,000	7.18	627,822	9.01	8,000	28,759	[3]20,759	84
1,774,701	86,000	26.73	1,843,310	26.48	17,391	.25	1,766,804	25.38	[3]63,200	23,132	[3]86,332	85
1,421,602	89,550	22.04	1,511,152	22.04	.....	.....	658,096	9.60	36,000	6,583	29,417	86
1,170,541	.....	17.24	908,741	13.39	261,800	3.86	960,307	14.15	64,500	18,989	45,511	87
3,127,429	187,700	49.50	2,652,229	39.60	662,900	9.90	2,520,551	37.64	146,200	64,764	81,436	88
3,014,655	.....	45.66	2,208,950	33.45	805,705	12.20	2,890,968	43.87	[3]105,118	.....	[3]105,118	89
2,884,366	.....	44.86	2,884,366	44.86	.....	.....	1,245,619	19.37	200,000	16,758	183,242	90
2,392,701	.....	37.24	1,940,201	30.20	452,500	7.04	2,153,557	33.52	13,280	.....	13,280	91
1,129,314	.....	18.42	945,271	15.42	184,043	3.00	1,101,179	17.96	116,076	1,707	114,369	92
854,886	.....	14.02	854,886	14.02	.....	.....	776,976	12.74	[3]10,000	9,212	[3]19,212	93
1,959,893	86,654	33.66	2,046,547	33.66	.....	.....	1,727,064	28.40	341,099	44,726	296,373	94
617,489	248,300	14.25	865,789	14.25	.....	.....	542,749	8.93	[3]16,800	63,482	[3]80,282	95
3,335,651	440,750	62.27	3,647,401	60.14	129,000	21.13	2,391,205	39.43	[3]19,600	132,932	[3]152,532	96
3,443,897	372,500	62.94	2,016,397	33.25	1,800,000	29.68	2,819,774	46.50	[3]18,450	[3]19,655	1,205	97
7,933,383	692,589	142.68	3,473,337	57.45	5,152,635	85.23	7,782,630	128.73	[3]230,944	75,747	[3]306,691	98
3,290,450	290,600	59.27	2,080,950	34.44	1,500,100	24.83	2,840,520	47.01	39,900	72,583	[3]32,683	99
3,059,250	499,500	69.88	4,158,750	69.88	.....	.....	4,128,117	69.37	[3]300	5,637	[3]5,937	100
4,645,127	.....	78.06	4,492,074	75.85	153,053	2.58	2,379,034	40.17	97,959	.....	97,959	101
1,108,193	106,500	21.28	930,818	16.30	283,875	4.97	976,663	17.11	[3]88,500	[3]12,801	[3]75,699	102
1,640,157	5,700	29.94	1,645,857	29.94	.....	.....	1,144,716	20.82	172,578	1,445	171,133	103
2,885,892	.....	52.81	1,670,192	30.56	1,215,700	22.25	2,268,200	41.51	[3]7,000	484	[3]7,484	104
2,466,528	266,500	50.19	1,750,028	32.25	977,000	17.94	2,136,955	39.25	[3]41,500	36,848	[3]78,348	105
5,216,244	1,240,700	118.71	4,942,708	90.87	1,514,236	27.84	4,439,836	81.63	350,000	191,851	158,149	106
2,643,939	100,800	50.83	2,209,939	40.92	534,800	9.90	1,754,568	32.49	145,600	51,544	94,056	107
3,872,757	.....	72.19	3,451,757	64.34	421,000	7.85	2,925,095	54.54	[3]22,000	9,858	[3]31,858	108
1,428,990	.....	26.79	1,312,419	24.60	116,571	2.19	1,390,498	26.07	374,631	17,093	357,538	109
2,242,259	158,950	45.88	1,879,109	35.91	522,100	9.98	1,051,791	20.09	[3]66,700	[3]8,709	[3]57,991	110
1,677,861	2,000	32.86	1,679,861	32.86	.....	.....	1,604,200	31.38	[3]26,500	.....	[3]26,500	111
830,778	128,106	19.14	964,884	19.14	.....	.....	821,531	16.30	[3]87,420	12,974	[3]50,394	112
6,493,000	1,856,000	166.17	6,331,000	126.01	2,018,000	40.16	5,833,231	116.10	550,000	190,761	359,239	113
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912.												
$1,374,037	$3,200	$27.89	$1,263,844	$25.54	$116,393	$2.35	$539,800	$10.91	[3]$10,000	.....	[3]$10,000	114
1,218,978	.....	25.03	1,218,978	25.03	.....	.....	525,269	10.78	[3]1,445	.....	[3]1,445	115
2,582,525	.....	53.07	1,465,025	30.11	1,117,500	22.97	2,368,775	48.68	500,000	$5,075	494,925	116
2,270,559	238,070	51.65	1,810,629	37.23	698,000	14.37	1,908,377	39.29	662,731	69,860	592,871	117
1,377,000	32,000	29.04	1,079,000	22.24	330,000	6.80	1,409,000	29.04	[3]6,000	.....	[3]6,000	118
3,170,437	64,160	67.42	1,958,597	40.83	1,276,000	26.60	2,747,540	57.27	115,816	8,939	106,877	119
3,132,834	103,000	68.22	1,999,634	42.16	1,236,200	26.06	2,967,100	62.56	132,450	43,024	89,426	120
3,358,996	.....	70.96	3,313,996	70.01	45,000	.95	3,163,451	66.82	547,000	14,371	532,629	121
981,610	147,508	23.92	1,129,118	23.92	.....	.....	933,780	19.78	[3]2,514	[3]19,320	10,806	122
2,206,029	88,300	49.02	1,979,329	42.29	315,000	6.73	1,218,420	26.03	[3]52,400	10,750	[3]63,150	123
986,309	.....	21.18	898,809	19.31	87,500	1.88	887,585	19.06	[3]35,702	6,178	[3]41,880	124
1,300,700	.....	28.18	891,700	19.32	409,000	8.86	1,023,523	22.18	[3]39,000	.....	[3]39,000	125
2,267,546	78,000	51.36	1,699,546	37.22	646,000	14.15	1,719,557	37.66	[3]219,500	[3]211,321	[3]8,179	126
2,491,067	64,601	56.20	1,935,668	42.56	620,000	13.63	1,669,984	36.72	[3]25,500	11,596	[3]37,096	127
1,297,022	.....	28.55	1,203,522	26.49	93,500	2.06	1,232,050	27.12	133,650	.....	133,650	128

[1] Net debt is funded and floating debt less sinking fund assets.

[3] Decrease.

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TABLE 29.—TOTAL AND PER CAPITA OF ALL DEBTS AND OF THE PRINCIPAL CLASSES THEREOF AT CLOSE SINKING FUND

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY.	GROSS DEBT AT CLOSE OF YEAR.									
		Total.	Classified by the governmental unit by which incurred.			* Classified by character of outstanding debt obligations.					
			City corporation.	School district.	Other governmental units of city.	Funded or fixed.	Floating.	Current.			
								Special assessment bonds and certificates.	Revenue bonds and notes.	Warrants.	Obligations on trust account.
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912—Continued.											
129	Lincoln, Nebr.	$1,720,450	$1,591,673	$128,777		$1,241,100		$379,261	$81,768	$14,392	$3,929
130	Davenport, Iowa	831,583	496,401	335,182		813,000				15,304	3,279
131	El Paso, Tex.	2,832,111	2,832,111			2,617,000			215,111		
132	San Diego, Cal.	4,178,756	3,567,756	611,000		4,165,063				13,258	435
133	Tampa, Fla.	1,145,278	1,069,890	75,388		1,010,500			75,339	52,439	6,950
134	McKeesport, Pa.	1,383,281	920,281	463,000		1,207,000		128,463	47,667		151
135	Flint, Mich.	1,171,437	911,584	259,853		1,050,500		78,253	37,520	1,251	3,913
136	Kalamazoo, Mich.	1,366,522	787,520	579,002		1,031,910	$10,500	293,520	12,000	11,952	6,640
137	Racine, Wis.	846,952	846,952			682,734		156,909		5,089	2,220
138	Superior, Wis.	1,153,297	1,153,297			1,030,884		120,675		1,738	
139	Wheeling, W. Va.	1,251,200	1,051,200	200,000		1,223,500			27,210		490
140	Macon, Ga.	1,452,836	1,434,674	18,162		1,428,000			24,826		10
141	Newton, Mass.	5,881,684	5,881,684			5,543,300			300,000	38,384	
142	Butte, Mont.	1,457,554	1,242,766	214,788		613,600		185,634	657,132	1,188	
143	Woonsocket, R. I.	3,525,514	3,525,514			3,332,000	100,000			54,857	38,657
144	Montgomery, Ala.	3,841,458	3,841,458			2,599,000		907,455	334,511		492
145	Chester, Pa.	1,606,900	1,309,400	297,500		1,442,500		108,400	56,000		
146	Fitchburg, Mass.	2,067,721	2,067,721			1,484,638	61,149		480,000		41,934
147	Dubuque, Iowa	1,518,483	1,330,483	188,000		1,180,251		101,364	236,014	569	285
148	Galveston, Tex.	4,942,248	4,942,248			4,899,538				41,948	762
149	West Hoboken, N. J.	1,330,860	1,330,860			940,490		144,770	245,000		600
150	New Castle, Pa.	641,184	334,184	307,000		545,000		89,216	5,000	1,968	
151	Roanoke, Va.	1,730,930	1,730,930			1,686,000				44,930	
152	Elmira, N. Y.	1,105,699	1,105,699			1,020,000			51,084	6,836	27,779
153	Huntington, W. Va.	950,601	826,243	124,358		926,200				19,397	5,004
154	East Orange, N. J.	3,627,355	3,627,355			2,730,895		441,419	450,260		4,781
155	Knoxville, Tenn.	3,580,543	3,580,543			3,279,000	1,546	286,664	13,333		
156	Hamilton, Ohio	2,406,274	2,079,774	326,500		1,911,758		493,997		519	
157	Lexington, Ky.	1,318,237	1,318,237			1,017,336		209,645	91,256		
158	Springfield, Mo.	141,705	101,205	40,500		140,500				1,155	50
159	Quincy, Ill.	525,189	485,189	40,000		501,000			6,250	17,939	
160	Charlotte, N. C.	1,849,885	1,849,885			1,805,000			27,124	11,607	6,154
161	Joliet, Ill.	613,147	579,855	33,292		220,039		170,100	197,999	25,009	
162	Pasadena, Cal.	1,742,067	901,368	840,699		1,644,549				86,808	10,710
163	Auburn, N. Y.	1,278,476	1,278,476			811,246		338,181	109,595	11,138	8,316
164	Everett, Mass.	1,790,039	1,790,039			1,474,515			295,000		20,524
165	Decatur, Ill.	730,345	504,173	226,172		432,651		258,317		39,077	300
166	Portsmouth, Va.	1,847,800	1,847,800			1,700,300			147,500		
167	Perth Amboy, N. J.	2,413,701	2,413,701			1,548,700		507,764	356,100		1,137
168	Taunton, Mass.	2,580,144	2,580,144			2,388,383	45,717		100,000		46,044
169	Quincy, Mass.	2,681,519	2,681,519			2,296,896			350,000		34,623
170	Lansing, Mich.	434,563	384,563	50,000		260,000		102,578		8,300	3,685
171	Pittsfield, Mass.	2,323,178	2,323,178			2,141,991			180,874		313
172	Cedar Rapids, Iowa	1,186,319	905,282	281,037		1,112,000	13,236			60,903	180
173	Oshkosh, Wis.	493,171	493,171			488,850				4,220	101
174	San Jose, Cal.	1,233,194	850,694	382,500		1,203,375				4,819	25,000
175	Amsterdam, N. Y.	1,140,958	1,038,958	102,000		1,131,369		6,954	2,025		610
176	Jamestown, N. Y.	1,680,102	1,302,102	378,000		1,528,794		68,308	83,000		
177	Mount Vernon, N. Y.	3,621,171	2,780,721	840,450		3,336,450		247,000	3,254	29,274	5,193
178	Niagara Falls, N. Y.	3,370,781	3,370,781			2,853,119		450,123			67,539
179	Jackson, Mich.	603,731	547,662	146,069		627,500		3,000	56,009	5,213	1,949
180	Williamsport, Pa.	461,600	426,600	35,000		449,100		12,500			
181	Joplin, Mo.	399,004	140,729	258,275		381,500	4,400		5,000	783	7,321
182	Lima, Ohio	1,392,102	1,151,555	240,547		1,074,700		304,495		12,686	221
183	Muskogee, Okla.	4,141,699	3,507,852	633,847		2,389,000		1,644,969	4,000	103,230	500
184	Chelsea, Mass.	2,703,038	2,703,038			2,307,600			393,438		2,000
185	New Rochelle, N. Y.	3,570,364	3,570,364			2,997,368		205,568	339,248	26,436	1,744
186	Aurora, Ill.	932,267	665,767	266,500		490,000		423,900	10,000	8,367	
187	Lorain, Ohio	2,055,278	1,719,638	335,640		1,500,800		442,899	88,467	23,059	53
188	Austin, Tex.	2,452,268	2,435,768	16,500		2,297,000	103,469		16,500	35,299	
189	Newport, Ky.	1,295,500	1,202,700	92,800		1,292,700			2,800		
190	Orange, N. J.	2,417,663	2,417,663			2,100,500		61,519	255,644		
191	La Crosse, Wis.	1,470,091	1,470,091			1,407,000		61,052		845	1,194
192	Lynchburg, Va.	2,994,300	2,994,300			2,994,300					
193	Shreveport, La.	863,245	826,058	37,187		676,000			187,245		
194	Colorado Springs, Colo.	2,541,183	2,075,349	465,834		2,239,000		196,037	1,000	49,342	55,804
195	Council Bluffs, Iowa.	1,034,528	843,199	191,329		990,000				33,423	11,105

[1] Sinking and investment funds and public trust funds for municipal uses.

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OF YEAR, TOGETHER WITH CHANGES DURING THE YEAR IN FUNDED AND FLOATING DEBT, NET DEBT, AND ASSETS: 1912—Continued.

assigned to each, see page 20. For a text discussion of this table, see page 108.]

GROSS DEBT AT CLOSE OF YEAR—continued.							NET DEBT [2] AT CLOSE OF YEAR.		INCREASE DURING YEAR IN—			
Classified by creditor.			Classified by purpose for which incurred.									
			General departments and municipal service enterprises.		Public service enterprises and investments.							
The public.	City funds with investments.[1]	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Funded and floating debt.	Sinking fund assets.	Net debt.[2]	City number.
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912—Continued.												
$1,720,450	.....	$38.34	$1,568,062	$34.94	$152,388	$3.40	$1,165,940	$25.98	$13,600	$45,877	[3] $32,277	129
831,583	.....	18.58	831,583	18.58	.....	.....	797,875	17.82	182,000	839	181,161	130
2,746,111	$86,000	63.44	1,819,111	40.75	1,013,000	22.69	2,439,967	54.65	337,000	32,742	304,258	131
4,178,756	.....	93.97	2,797,197	62.90	1,381,559	31.07	3,886,669	87.40	998,625	67,096	931,529	132
1,105,278	40,000	25.78	1,145,278	25.78	.....	.....	911,560	20.51	.....	17,519	[3] 17,519	133
1,351,281	32,000	31.15	1,165,281	26.24	218,000	4.91	972,063	21.89	[3] 82,000	[3] 5,697	[3] 76,303	134
1,171,437	.....	26.43	503,937	11.37	667,500	15.06	1,050,500	23.70	171,000	.....	171,000	135
1,364,022	2,500	31.93	1,323,322	30.92	43,200	1.01	972,641	22.73	274,220	[3] 23,215	297,435	136
793,520	53,432	19.89	828,952	19.47	18,000	.42	682,734	16.03	[3] 58,975	.....	[3] 58,975	137
1,135,297	18,000	27.16	1,073,297	25.28	80,000	1.88	981,198	23.11	73,700	[3] 18,118	91,818	138
1,251,200	.....	29.61	791,200	18.72	460,000	10.89	1,061,877	25.13	[3] 15,600	21,694	[3] 37,294	139
1,401,336	51,500	35.12	561,836	13.58	891,000	21.54	1,374,948	33.24	168,800	17,368	151,432	140
4,118,834	1,762,850	142.78	4,618,684	112.12	1,263,000	30.66	3,069,401	74.51	[3] 261,500	[3] 96,139	[3] 165,361	141
1,280,062	177,492	35.95	1,457,554	35.95	.....	.....	405,668	10.00	16,376	114,347	[3] 97,971	142
2,779,514	746,000	87.39	2,692,514	66.74	833,000	20.65	2,593,107	64.28	100,000	170,191	[3] 70,191	143
3,841,458	.....	96.58	2,906,458	73.08	935,000	23.51	2,599,000	65.35	.....	.....	.....	144
1,517,400	89,500	40.63	1,551,900	39.24	55,000	1.39	1,216,116	30.75	276,900	27,677	249,223	145
1,598,863	468,858	52.70	1,565,221	39.90	502,500	12.81	1,094,127	27.89	131,461	4,247	127,214	146
1,515,233	3,250	38.95	1,185,248	30.40	333,235	8.55	1,134,227	29.09	33,969	1,013	32,956	147
4,451,548	490,700	127.65	4,841,748	125.06	100,500	2.60	4,394,294	113.24	82,500	57,114	25,386	148
1,330,860	.....	34.68	1,330,860	34.88	.....	.....	851,464	22.32	10,115	23,701	[3] 13,586	149
641,184	.....	16.87	591,184	15.56	50,000	1.32	533,455	14.04	46,600	[3] 30,575	77,075	150
1,643,430	87,500	45.71	1,730,930	45.71	.....	.....	1,524,880	40.27	.....	22,073	[3] 22,073	151
1,094,699	11,000	29.48	1,105,699	29.48	.....	.....	1,020,000	27.19	69,000	.....	69,000	152
920,601	30,000	25.41	950,601	25.41	.....	.....	861,099	23.02	[3] 45,000	4,192	[3] 49,192	153
3,189,507	437,848	97.39	2,487,355	66.78	1,140,000	30.61	2,188,028	58.75	142,200	52,370	89,830	154
3,580,543	.....	96.32	2,315,543	62.29	1,265,000	34.03	3,104,527	83.51	71,421	32,352	39,069	155
2,202,175	204,099	64.79	1,695,274	45.65	711,000	19.14	1,714,099	46.15	11,261	5,701	5,560	156
1,318,237	.....	35.58	1,318,237	35.58	.....	.....	917,934	24.78	[3] 7,000	12,198	[3] 19,198	157
141,705	.....	3.83	141,705	3.83	.....	.....	139,065	3.75	93,500	470	93,030	158
525,189	.....	14.33	525,189	14.33	.....	.....	446,094	12.17	[3] 93,333	[3] 5,703	[3] 87,630	159
1,849,885	.....	51.27	1,062,299	29.44	787,586	21.83	1,805,000	50.03	465,000	.....	465,000	160
613,147	.....	17.10	452,343	12.61	160,804	4.48	220,039	6.14	44,080	.....	44,080	161
1,742,067	.....	48.60	1,426,942	39.81	315,125	8.79	1,618,286	45.14	633,651	[3] 5,224	638,875	162
1,182,952	95,524	35.88	912,515	25.61	365,961	10.27	709,735	19.92	47,403	26,258	21,145	163
1,456,539	333,500	50.38	1,590,039	44 75	200,000	5.63	1,108,481	31.20	10,400	19,423	[3] 9,023	164
714,801	15,544	20.56	560,345	15.77	170,000	4.79	348,019	9.79	[3] 16,728	17,495	[3] 34,223	165
1,847,800	.....	52.10	1,822,500	51.39	25,300	.71	1,674,218	47.21	275,000	6,868	268,132	166
1,951,137	402,564	68.29	1,679,701	47.52	734,000	20.77	925,772	26.19	112,300	54,544	57,756	167
2,276,344	303,800	73.76	1,379,144	39.43	1,201,000	34.33	1,402,057	40.08	54,661	101,559	[3] 46,898	168
2,673,319	8,200	77.51	1,972,019	57.00	709,500	20.51	2,296,896	66.39	224,263	.....	224,263	169
434,563	.....	12.59	324,563	9.40	110,000	3.19	260,000	7.53	[3] 20,000	.....	[3] 20,000	170
2,323,178	.....	67.47	971,178	28.20	1,352,000	39.26	2,141,991	62.20	249,000	.....	249,000	171
1,184,319	2,000	34.48	911,319	26.48	275,000	7.99	1,122,405	32.62	2,300	2,831	[3] 531	172
410,171	83,000	14.45	493,171	14.45	.....	.....	488,850	14.32	[3] 17,150	.....	[3] 17,150	173
1,233,194	.....	36.86	1,233,194	36.86	.....	.....	1,192,398	35.64	349,500	8,218	341,282	174
1,140,958	.....	34.22	471,958	14.15	669,000	20.06	1,123,235	33.69	34,869	8,134	26,735	175
1,680,102	.....	50.61	1,156,102	34.85	524,000	15.79	1,458,244	43.95	187,000	4,150	182,850	176
3,450,171	171,000	109.45	3,591,171	108.54	30,000	.91	3,171,721	95.87	448,000	6,678	441,322	177
3,370,781	.....	102.45	2,111,881	64.19	1,258,900	38.26	2,853,119	86.72	51,900	.....	51,900	178
693,731	.....	21.13	638,731	19.46	55,000	1.68	627,500	19.11	35,000	.....	35,000	179
440,100	21,500	14.18	461,600	14.18	.....	.....	395,674	12.15	[3] 42,700	[3] 5,216	[3] 37,484	180
399,004	.....	12.28	399,004	12.28	.....	.....	333,073	10.25	[3] 14,600	27,079	[3] 41,679	181
1,225,709	166,393	42.93	881,102	27.17	511,000	15.76	852,912	26.30	19,500	1,927	17,573	182
4,056,699	85,000	128.69	3,351,699	104.15	790,000	24.55	2,112,880	65.65	568,000	19,848	548,152	183
2,201,400	501,638	84.23	2,373,038	73.94	330,000	10.28	1,820,962	56.74	1,650	53,376	[3] 51,726	184
3,535,764	34,600	111.47	3,570,364	111.47	.....	.....	2,997,368	93.58	82,220	.....	82,220	185
918,867	13,400	29.28	765,242	24.03	167,025	5.25	490,000	15.39	169,000	.....	169,000	186
1,984,676	70,602	64.72	1,602,278	50.46	453,000	14.27	1,408,701	44.36	112,000	[3] 5,734	117,734	187
2,452,268	.....	77.55	2,402,268	75.97	50,000	1.58	2,389,540	75.56	703,169	2,452	700,717	188
1,295,500	.....	41.71	575,500	18.53	720,000	23.18	1,207,065	38.86	40,100	28,042	12,058	189
2,284,163	133,500	78.35	1,929,883	62.54	487,780	15.81	1,901,852	61.63	[3] 337,000	[3] 314,937	[3] 22,063	190
1,178,091	292,000	47.80	703,891	22.89	766,200	24.91	978,655	31.82	367,000	30,934	336,066	191
2,753,600	240,700	97.47	2,105,800	68.55	888,500	28.92	2,715,651	88.40	537,000	53,419	483,581	192
863,245	.....	28.23	863,245	28.23	.....	.....	583,435	19.08	95,000	9,854	85,146	193
2,541,183	.....	83.42	969,183	31.82	1,572,000	51.60	2,238,303	73.48	[3] 80,000	[3] 781	[3] 79,219	194
1,034,528	.....	34.40	403,528	13.42	631,000	20.98	990,000	32.92	566,000	.....	566,000	195

[2] Net debt is funded and floating debt less sinking fund assets.

[3] Decrease.

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TABLE 30.—FUNDED AND SPECIAL ASSESSMENT DEBTS AT CLOSE OF

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY.	Total.	INCURRED FOR GENERAL PURPOSES.								
			Total.	General government buildings.[1]	Police and fire departments.	Sewers and sewage disposal.	Highways.			Charities, hospitals, and corrections.	School buildings.
							Street pavements.	Bridges and abolition of grade crossings.	Other highway purposes.		
	Grand total	$2,655,919,772	$1,486,524,418	$68,546,946	$36,772,784	$174,750,752	$42,616,136	$100,663,624	$256,624,054	$42,504,833	$287,602,110
	Group I	1,627,239,864	842,997,123	44,091,519	20,856,474	78,928,261	7,911,945	59,495,408	186,139,954	28,277,114	150,000,489
	Group II	277,803,739	160,457,912	9,038,830	6,946,095	21,033,312	5,853,101	14,756,530	15,963,295	10,105,498	31,636,413
	Group III	390,892,583	262,581,065	8,217,420	3,960,309	41,771,110	8,267,610	19,951,531	27,570,369	2,668,000	47,803,629
	Group IV	214,226,200	124,839,612	5,545,727	3,224,615	14,084,348	11,152,286	4,365,244	11,793,158	637,450	33,162,851
	Group V	145,757,386	95,648,706	1,653,450	1,855,291	18,933,721	9,431,294	2,094,911	15,157,248	616,771	24,998,728
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1912.										
1	New York, N. Y.	$1,088,613,547	$448,257,999	$24,318,714	$15,713,789	$5,233,572	.....	$24,626,001	$112,001,810	$16,579,028	$109,448,734
2	Chicago, Ill.	80,198,443	71,743,254	6,760,528	.....	18,587,000	$90,000	1,500,000	168,210	2,622,992	13,500
3	Philadelphia, Pa.	113,661,475	76,152,670	675,000	2,095,285	8,049,395	.....	11,398,475	23,224,930	2,194,860	7,844,255
4	St. Louis, Mo.	26,486,691	14,646,000	.....	230,000	1,500,000	.....	4,457,000	.....	1,800,000	.....
5	Boston, Mass.	118,357,648	93,405,498	3,836,667	140,000	18,825,130	.....	4,636,017	24,574,491	2,256,844	15,849,100
6	Cleveland, Ohio	52,446,352	44,724,609	2,205,000	1,172,000	7,554,500	1,757,500	5,632,000	4,283,643	1,747,000	4,624,000
7	Baltimore, Md.	71,369,383	39,025,813	2,750,000	1,000,000	15,000,000	4,900,000	850,000	4,525,000	.....	2,655,000
8	Pittsburgh, Pa.	61,089,471	42,239,551	1,830,860	535,400	1,185,471	.....	6,071,330	16,791,984	1,051,390	5,927,000
9	Detroit, Mich.	15,016,854	12,801,739	1,714,750	.....	2,993,193	1,164,445	324,585	569,866	25,000	3,608,900
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1912.										
10	Buffalo, N. Y.	$29,869,411	$19,772,701	$582,218	$126,549	$978,000	.....	$6,244,821	$1,928,689	$200,000	$3,167,500
11	San Francisco, Cal.	22,179,300	18,854,300	1,156,600	4,520,000	3,381,200	.....	.....	658,500	1,595,000	5,132,900
12	Milwaukee, Wis.	12,060,496	11,914,246	65,000	429,250	1,352,500	.....	1,789,412	2,533,250	356,813	2,208,877
13	Cincinnati, Ohio	65,462,619	31,149,422	616,028	1,015,400	2,710,267	$1,633,246	3,829,950	7,768,795	4,521,086	3,885,500
14	Los Angeles, Cal.	41,530,572	8,808,722	.....	125,250	1,403,063	.....	93,525	2,237,900	40,000	4,160,400
15	Newark, N. J.	37,955,287	24,391,287	2,864,105	350,000	1,270,000	.....	1,692,229	769,566	2,819,509	7,449,200
16	New Orleans, La.	38,304,374	25,814,104	744,566	109,646	8,703,282	2,158,855	61,593	36,595	43,000	1,182,336
17	Washington, D. C.	8,258,550	.....	.....	.....	.....	.....	.....	.....	.....	.....
18	Minneapolis, Minn.	22,183,130	19,753,130	3,010,313	270,000	1,235,000	2,061,000	1,045,000	.....	530,000	4,429,700
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1912.										
19	Jersey City, N. J.	$27,773,224	$9,570,769	$550,000	$89,500	$296,000	.....	.....	$38,798	$286,000	$3,235,000
20	Seattle, Wash.	33,470,105	23,894,625	475,000	.....	2,185,000	.....	.....	3,900	.....	4,046,000
21	Kansas City, Mo.	10,570,356	6,237,356	11,000	200,000	100,000	.....	$200,000	475,000	175,000	3,935,000
22	Indianapolis, Ind.	4,779,300	2,613,300	900,000	200,000	.....	.....	80,000	.....	210,000	1,263,800
23	Providence, R. I.	18,883,000	15,037,000	.....	631,229	6,725,000	.....	653,431	2,360,340	375,000	2,397,000
24	Portland, Oreg.	27,904,364	20,311,592	675,000	125,000	112,585	.....	3,215,000	1,172,744	200,000	713,000
25	Rochester, N. Y.	13,907,100	7,251,100	.....	125,000	740,000	.....	300,000	.....	.....	600,000
26	Denver, Colo.	9,466,950	8,116,550	.....	.....	1,753,600	$474,200	18,000	2,474,900	.....	194,000
27	Louisville, Ky.	13,636,575	10,806,575	189,400	.....	4,154,000	.....	.....	.....	991,000	.....
28	St. Paul, Minn.	10,213,832	7,706,832	498,000	323,000	1,881,240	49,100	1,357,000	264,492	216,000	2,058,000
29	Columbus, Ohio	18,347,900	14,357,400	21,000	388,000	3,944,200	.....	1,977,000	3,750,400	95,000	1,245,800
30	Toledo, Ohio	11,817,328	8,017,758	300,000	90,000	130,000	53,980	1,820,000	2,008,695	.....	1,475,000
31	Oakland, Cal.	6,140,537	4,430,506	662,520	76,000	576,437	.....	.....	.....	.....	2,247,549
32	Atlanta, Ga.	6,237,450	2,518,950	.....	.....	1,092,000	.....	140,000	149,000	100,000	585,450
33	Worcester, Mass.	11,202,625	6,642,625	650,000	78,000	2,086,000	721,500	430,000	1,020,825	15,000	1,082,500
34	Birmingham, Ala.	7,491,177	5,225,777	12,000	39,000	919,000	.....	6,500	165,000	9,000	1,050,500
35	Syracuse, N. Y.	10,199,218	5,191,018	532,500	76,400	682,500	.....	13,100	.....	.....	902,000
36	New Haven, Conn.	3,674,500	3,421,500	.....	.....	725,000	289,500	465,000	.....	.....	466,000
37	Memphis, Tenn.	12,265,200	7,121,200	.....	260,000	.....	1,703,700	250,000	1,500,000	.....	1,396,500
38	Scranton, Pa.	3,752,235	3,139,235	.....	145,000	159,000	65,000	462,000	.....	.....	1,620,000
39	Richmond, Va.	12,015,859	7,138,259	30,000	.....	1,101,000	.....	.....	2,500	.....	426,000
40	Paterson, N. J.	4,797,393	3,564,893	396,000	100,000	337,823	.....	.....	464,570	.....	1,506,000
41	Omaha, Nebr.	16,361,955	8,766,955	125,000	185,000	1,833,000	922,000	.....	600,000	.....	1,402,000
42	Fall River, Mass.	7,361,750	6,111,750	.....	.....	1,434,000	25,000	548,000	335,000	.....	1,266,500
43	Spokane, Wash.	12,806,151	9,032,041	.....	.....	536,430	2,035,880	1,315,000	1,823,231	.....	1,976,500
44	Dayton, Ohio	6,045,080	5,051,080	.....	72,100	908,680	1,018,500	769,200	1,307,600	.....	366,000
45	Grand Rapids, Mich.	4,466,669	2,775,669	.....	.....	384,000	.....	216,600	460,000	.....	590,200
46	Nashville, Tenn.	5,848,204	4,196,204	.....	.....	1,250,000	.....	150,000	1,261,204	.....	500,000
47	Bridgeport, Conn.	2,251,800	1,172,800	139,000	50,000	100,000	68,000	400,000	310,000	.....	.....
48	Lowell, Mass.	3,692,577	2,468,777	458,000	126,380	357,000	359,350	54,750	20,655	.....	464,380
49	Cambridge, Mass.	11,541,350	8,449,250	.....	.....	1,049,000	.....	2,143,000	1,259,800	51,000	1,320,450
50	San Antonio, Tex.	2,793,500	2,303,500	.....	12,000	593,500	.....	100,000	1,063,000	.....	260,000
51	New Bedford, Mass.	8,920,077	6,892,077	345,000	20,000	1,253,000	.....	812,000	542,000	.....	1,378,000
52	Hartford, Conn.	6,839,500	6,074,500	.....	75,000	.....	220,000	2,040,000	.....	.....	2,119,500
53	Dallas, Tex.	4,434,500	2,523,500	.....	148,000	502,500	.....	.....	875,500	127,500	591,000
54	Trenton, N. J.	6,072,075	4,557,575	700,000	225,700	1,157,115	261,800	.....	780,160	17,500	954,750
55	Albany, N. Y.	5,688,462	4,180,162	.....	.....	107,500	.....	15,950	1,072,055	.....	613,250
56	Salt Lake City, Utah	7,222,405	4,710,405	548,000	.....	275,000	.....	.....	.....	.....	1,457,000

[1] Exclusive of school and other departmental buildings.
[2] Exclusive of refunding bonds issued to redeem former debt obligations whose purpose of issue was reported.
[3] Includes funded debt obligations issued to redeem revenue loans, judgments, warrants, and other temporary obligations.
[4] Includes rapid-transit bonds.

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YEAR, CLASSIFIED BY PURPOSE FOR WHICH INCURRED: 1912.

assigned to each, see page 20. For a text discussion of this table, see page 111.]

INCURRED FOR GENERAL PURPOSES—continued.					Incurred for purposes of municipal service enterprises.	INCURRED FOR PURPOSES OF PUBLIC SERVICE ENTERPRISES AND INVESTMENTS.				Incurred for refunding.[2]	Incurred for funding.[2]	City number.
Libraries, art galleries, and museums.	Parks and gardens.	Miscellaneous purposes.	Combined or unreported purposes.			Total.	Water-supply systems.	Electric light and power systems and gas-supply systems.	All other.			
			Funded debts.	Special assessment debts.								
$28,062,181	$157,211,068	$74,444,433	$124,650,189	$92,075,308	$8,749,376	$839,205,681	$475,544,000	$15,192,100	$348,469,581	$111,717,837	$209,722,460	
24,547,473	109,656,844	50,074,750	40,504,831	42,482,091	7,554,543	543,006,677	224,488,911	1,061,300	317,456,466	59,192,179	174,489,341	
1,295,118	13,612,460	5,809,210	21,338,771	3,009,279	125,000	104,363,903	77,523,333	3,559,200	23,281,370	4,315,074	8,541,850	
1,769,600	23,210,031	12,012,178	28,799,727	36,479,651	616,570	98,986,648	89,659,317	5,423,000	3,904,331	18,480,100	10,228,200	
307,400	7,143,199	3,163,105	22,602,731	7,657,468	140,000	57,648,708	52,097,755	3,706,600	1,844,353	20,979,401	10,618,479	
142,590	3,588,534	3,385,190	11,344,159	2,446,819	313,263	35,199,745	31,774,684	1,442,000	1,983,061	8,751,082	5,844,590	
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1912.												
$22,557,113	$64,205,556	$13,113,796	$11,073,993	$29,385,883	$6,155,543	$433,983,456	$151,563,010	.....	[4] $282,420,446	$41,945,989	$158,270,570	1
.....	12,422,167	6,785,620	10,272,000	12,521,217	.....	3,293,818	3,293,818	.....	.....	.....	5,164,371	2
1,342,860	3,218,460	11,674,450	4,434,700	.....	.....	32,058,305	30,077,005	[5] $481,300	1,500,000	4,250,500	1,200,000	3
130,000	1,670,000	4,859,000	.....	.....	.....	3,425,000	3,425,000	.....	.....	8,415,691	.....	4
184,000	16,397,661	6,444,288	261,300	.....	.....	24,952,150	3,199,450	.....	[4] 21,752,700	.....	.....	5
258,500	5,737,000	475,000	8,703,475	574,991	.....	7,721,743	6,481,743	580,000	660,000	.....	.....	6
.....	2,450,000	4,263,000	602,813	.....	.....	23,310,270	10,100,270	.....	10,210,000	4,580,000	7,453,300	7
.....	1,720,000	2,186,596	4,939,520	.....	610,000	15,838,820	14,925,500	.....	913,320	.....	2,401,100	8
75,000	1,836,000	273,000	217,000	.....	789,000	1,426,115	1,426,115	.....	.....	.....	.....	9
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1912.												
.....	$2,555,496	$2,149,900	$1,185,357	$654,171	.....	$9,837,683	$9,757,683	.....	$80,000	$259,027	.....	10
$452,100	1,122,000	806,000	.....	.....	.....	3,323,000	1,425,000	.....	1,900,000	.....	.....	11
267,500	1,141,000	599,450	344,921	823,233	$110,000	36,250	36,250	.....	.....	.....	.....	12
123,700	2,853,890	651,882	1,539,768	.....	15,000	30,509,300	[6] 12,788,500	$59,200	[7] 17,661,600	3,780,597	$8,300	13
.....	6,750	721,834	.....	.....	.....	32,651,400	26,226,400	3,500,000	2,925,000	70,450	.....	14
350,000	3,927,364	369,224	2,530,000	.....	.....	13,302,000	13,102,000	.....	200,000	205,000	57,000	15
1,818	8,050	82,708	12,681,655	.....	.....	12,272,270	11,757,500	.....	514,770	.....	218,000	16
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	8,258,550	17
100,000	1,998,000	428,212	3,117,000	1,528,935	.....	2,430,000	2,430,000	.....	.....	.....	.....	18
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1912.												
$225,000	$702,000	$515,000	$2,903,750	$729,721	.....	$12,377,355	$12,190,255	.....	$187,100	$5,302,000	$523,100	19
100,000	4,000,000	410,000	1,004,000	11,670,725	.....	7,562,980	4,322,980	$3,240,000	.....	437,000	1,575,500	20
.....	791,356	350,000	.....	.....	$50,000	4,283,000	3,983,000	.....	300,000	.....	.....	21
125,000	559,500	125,000	150,000	.....	.....	8,000	5,000	.....	3,000	1,145,000	13,000	22
.....	1,494,000	242,000	150,000	.....	.....	3,846,000	3,846,000	.....	.....	.....	.....	23
.....	1,050,000	207,200	40,000	12,891,063	.....	7,106,272	6,656,272	.....	450,000	56,500	430,000	24
.....	260,000	774,600	.....	4,451,500	.....	6,656,000	6,412,000	.....	244,000	.....	.....	25
.....	3,089,350	112,500	.....	.....	.....	239,430	.....	.....	239,400	633,000	478,000	26
310,000	647,375	1,688,000	2,826,800	.....	.....	1,839,000	1,838,000	.....	1,000	.....	991,000	27
50,000	791,000	219,000	.....	.....	.....	2,047,000	1,847,000	.....	200,000	460,000	.....	28
110,000	132,000	674,000	2,021,000	.....	.....	3,990,500	3,105,000	860,500	25,000	.....	.....	29
.....	1,285,000	19,993	185,000	650,090	41,570	2,407,000	1,627,000	[8] 600,000	180,000	1,351,000	.....	30
.....	868,000	.....	.....	.....	.....	1,710,331	.....	.....	1,710,331	.....	.....	31
.....	.....	452,500	.....	.....	.....	2,234,500	2,222,000	12,500	.....	1,402,000	82,000	32
.....	430,800	128,000	.....	.....	.....	4,560,000	4,560,000	.....	.....	.....	.....	33
.....	.....	35,000	1,543,090	1,446,777	.....	234,000	155,000	50,000	29,000	20,000	2,011,400	34
17,100	206,250	980,157	574,700	1,206,311	.....	4,845,000	4,845,000	.....	.....	.....	163,200	35
70,000	200,000	443,000	763,000	.....	.....	.....	.....	.....	.....	.....	253,000	36
.....	1,025,000	.....	986,000	.....	.....	3,360,000	3,300,000	.....	60,000	1,784,000	.....	37
.....	10,000	84,000	187,000	377,235	.....	.....	.....	.....	.....	76,000	537,000	38
.....	.....	5,500	5,573,259	.....	230,000	2,060,500	1,400,500	660,000	.....	2,567,100	.....	39
.....	175,500	85,000	500,000	.....	.....	.....	.....	.....	.....	1,232,500	.....	40
100,000	550,000	.....	1,210,000	1,749,955	.....	7,000,000	7,000,000	.....	.....	.....	595,000	41
250,000	327,000	59,000	1,867,250	.....	.....	1,250,000	1,250,000	.....	.....	.....	.....	42
.....	975,000	70,000	.....	.....	.....	2,774,110	2,774,110	.....	.....	700,000	300,000	43
.....	188,100	199,900	223,000	.....	.....	994,000	956,500	.....	37,500	.....	.....	44
.....	100,000	1,000,000	.....	15,569	125,000	1,566,000	1,491,000	.....	75,000	.....	.....	45
.....	35,000	1,000,000	.....	.....	150,000	1,322,000	1,272,000	.....	50,000	70,000	110,000	46
24,500	.....	13,300	68,000	.....	.....	.....	.....	.....	.....	54,000	1,025,000	47
4,000	13,250	68,028	542,984	.....	.....	1,223,800	1,223,800	.....	.....	.....	.....	48
27,000	1,646,000	326,000	627,000	.....	.....	3,092,100	3,084,100	.....	8,000	.....	.....	49
.....	.....	.....	275,000	.....	.....	.....	.....	.....	.....	490,000	.....	50
242,000	200,000	.....	2,100,077	.....	.....	2,028,000	1,923,000	.....	105,000	.....	.....	51
.....	300,000	1,070,000	250,000	.....	.....	475,000	475,000	.....	.....	.....	290,000	52
.....	.....	10,000	289,000	.....	.....	1,629,000	1,629,000	.....	.....	.....	282,000	53
115,000	243,450	72,000	30,100	.....	.....	945,500	945,500	.....	.....	.....	569,000	54
.....	917,100	573,500	880,807	.....	.....	1,508,300	1,508,300	.....	.....	.....	.....	55
.....	.....	.....	1,050,000	1,383,435	.....	1,812,000	1,812,000	.....	.....	700,000	.....	56

[5] For a gas-supply system owned but not operated by the city.
[6] Includes some debt for electric light system.
[7] Includes bonds issued for the Cincinnati Southern Railway, owned but not operated by the city.

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TABLE 30.—FUNDED AND SPECIAL ASSESSMENT DEBTS AT CLOSE OF

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY.	Total.	INCURRED FOR GENERAL PURPOSES.								
			Total.	General government buildings.[1]	Police and fire departments.	Sewers and sewage disposal.	Highways.			Charities, hospitals, and corrections.	School buildings.
							Street pavements.	Bridges and abolition of grade crossings.	Other highway purposes.		
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1912.										
57	Reading, Pa.	$2,236,600	$1,316,600	.....	.....	$581,500	$180,000	.....	.....	.....	$475,100
58	Camden, N. J.	4,869,950	1,528,750	$86,000	$208,000	.....	.....	.....	.....	$50,000	720,750
59	Springfield, Mass.	6,886,700	4,503,700	1,587,000	420,800	240,000	.....	$62,000	$182,000	.....	1,743,500
60	Tacoma, Wash.	12,350,127	3,772,200	200,000	.....	283,341	.....	943,000	1,695,859	.....	650,000
61	Lynn, Mass.	4,665,100	2,858,100	13,300	88,850	424,000	7,500	2,300	405,100	.....	689,000
62	Des Moines, Iowa.	2,758,161	1,935,161	428,000	.....	.....	.....	157,661	.....	.....	1,274,500
63	Lawrence, Mass.	2,884,800	1,799,100	.....	98,800	491,500	371,000	10,400	3,000	.....	253,000
64	Wilmington, Del.	4,021,100	2,921,100	.....	.....	.....	.....	.....	30,000	.....	170,000
65	Kansas City, Kans.	7,210,140	3,337,820	200,000	60,000	.....	.....	.....	153,788	120,000	712,400
66	Yonkers, N. Y.	8,173,921	5,281,171	348,100	116,320	.....	196,621	.....	169,500	71,250	2,127,430
67	Youngstown, Ohio.	3,559,981	2,764,981	200,000	114,450	89,445	634,601	83,300	309,901	24,700	819,000
68	Houston, Tex.	6,573,519	4,773,519	.....	.....	810,000	1,051,519	539,000	.....	.....	760,000
69	Fort Worth, Tex.	5,305,418	1,965,418	.....	195,000	358,828	.....	.....	500,000	.....	488,590
70	Duluth, Minn.	7,102,000	3,281,000	.....	.....	.....	20,000	100,000	233,000	.....	1,175,000
71	Norfolk, Va.	8,312,050	5,554,550	.....	.....	30,000	.....	.....	154,000	75,000	96,000
72	Oklahoma, Okla.	10,447,579	8,844,079	65,000	260,000	837,500	.....	.....	15,000	40,000	1,919,800
73	Schenectady, N. Y.	4,219,625	3,440,625	26,000	142,000	1,142,000	11,234	331,000	524,471	.....	1,153,920
74	Somerville, Mass.	1,674,000	1,636,000	.....	.....	331,000	.....	37,000	.....	.....	.....
75	St. Joseph, Mo.	2,481,750	1,874,500	10,000	85,000	430,000	.....	1,000	10,000	.....	1,336,000
76	Utica, N. Y.	2,157,059	1,934,806	.....	124,500	319,342	149,176	140,137	211,001	18,000	439,300
77	Elizabeth, N. J.	3,393,360	824,360	.....	60,000	295,000	8,000	.....	125,510	25,000	291,850
78	Waterbury, Conn.	3,359,243	1,819,243	55,000	.....	456,000	200,000	.....	150,000	.....	633,243
79	Troy, N. Y.	4,685,539	2,107,478	.....	10,850	.....	42,000	10,800	41,300	.....	538,576
80	Akron, Ohio.	4,997,419	2,561,119	.....	35,300	364,182	738,284	82,100	194,175	21,500	563,000
81	Manchester, N. H.	1,829,000	928,000	.....	105,000	.....	.....	55,000	600,000	.....	168,000
82	Hoboken, N. J.	3,118,890	2,514,596	125,000	109,000	155,877	325,000	.....	553,000	.....	1,093,369
83	Wilkes-Barre, Pa.	2,070,300	1,924,300	202,000	.....	375,100	.....	.....	222,700	.....	893,500
84	Erie, Pa.	1,197,238	697,238	.....	11,000	81,655	170,583	49,000	.....	15,000	354,000
85	Evansville, Ind.	1,791,000	82,000	.....	.....	.....	.....	.....	.....	.....	66,000
86	Peoria, Ill.	1,294,244	1,294,244	.....	.....	160,600	456,644	345,000	.....	.....	20,000
87	Fort Wayne, Ind.	1,111,800	850,000	.....	.....	.....	.....	.....	.....	.....	551,000
88	Harrisburg, Pa.	3,230,800	2,511,300	.....	.....	485,800	23,000	89,000	269,400	.....	1,088,500
89	Savannah, Ga.	2,896,968	271,763	.....	1,833	3,016	69,614	.....	56,965	.....	11,467
90	East St. Louis, Ill.	2,536,000	1,823,500	.....	.....	617,500	539,700	.....	.....	.....	359,300
91	Jacksonville, Fla.	2,118,000	1,377,500	137,500	65,000	580,000	155,000	.....	.....	.....	.....
92	South Bend, Ind.	1,110,758	926,758	25,841	6,177	.....	.....	.....	35,000	.....	496,500
93	Terre Haute, Ind.	822,000	659,000	.....	45,000	170,000	.....	.....	44,000	.....	230,000
94	Passaic, N. J.	1,999,923	1,702,923	10,000	71,400	500	.....	.....	53,994	31,000	915,250
95	Johnstown, Pa.	843,300	843,300	60,000	58,000	2,000	75,000	30,000	191,000	10,000	337,300
96	Bayonne, N. J.	3,772,150	2,597,150	40,600	97,000	.....	251,000	7,000	752,000	.....	1,255,550
97	Brockton, Mass.	3,409,350	1,609,350	86,800	65,500	515,800	6,000	.....	261,500	5,000	520,550
98	Portland, Me.	8,190,227	1,543,727	1,000,000	16,689	20,000	38,000	350,000	.....	.....	105,000
99	Holyoke, Mass.	3,355,100	1,855,000	.....	34,211	270,251	.....	105,000	293,258	18,000	685,706
100	Charleston, S. C.	4,153,750	336,150	.....	.....	362,000	.....	.....	.....	.....	23,000
101	Wichita, Kans.	4,596,733	3,682,680	101,686	23,435	706,982	2,180,368	29,746	69,461	.....	437,500
102	Allentown, Pa.	1,210,175	871,600	11,000	.....	.....	66,200	.....	.....	.....	709,900
103	Springfield, Ill.	1,295,500	496,800	.....	.....	.....	200,700	.....	.....	.....	153,000
104	Covington, Ky.	2,579,843	748,843	.....	.....	70,000	142,600	33,000	318,243	.....	87,000
105	Altoona, Pa.	2,674,500	1,697,500	.....	6,000	.....	436,500	.....	.....	.....	560,500
106	Pawtucket, R. I.	5,864,000	3,984,000	.....	56,000	1,013,000	.....	25,000	733,000	.....	336,000
107	Canton, Ohio.	2,726,472	1,943,172	.....	127,300	403,660	15,000	.....	882,412	.....	460,000
108	Mobile, Ala.	3,703,000	1,643,000	.....	.....	.....	816,000	.....	.....	.....	.....
109	Sacramento, Cal.	1,408,231	1,287,131	262,500	.....	180,000	.....	.....	.....	.....	539,000
110	Saginaw, Mich.	2,359,340	1,837,240	9,000	2,200	320,340	.....	398,000	977,700	4,000	60,000
111	Sioux City, Iowa.	1,609,036	849,036	.....	.....	.....	200	.....	.....	.....	344,000
112	Binghamton, N. Y.	901,431	901,431	145,500	60,000	106,629	22,302	349,000	20,000	4,000	165,000
113	Atlantic City, N. J.	7,982,000	5,864,000	110,000	254,000	.....	1,553,000	.....	372,000	105,000	1,057,000
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912.										
114	Rockford, Ill.	$786,792	$690,692	.....	$7,000	$86,644	$160,348	.....	$53,200	.....	$107,800
115	Little Rock, Ark.	960,207	960,207	.....	.....	113,150	552,057	.....	.....	.....	295,000
116	Augusta, Ga.	2,377,600	680,000	.....	.....	30,000	.....	.....	.....	$150,000	.....
117	Springfield, Ohio.	2,366,728	1,668,728	.....	84,000	483,704	186,530	$49,000	289,848	138,000	290,000
118	Lancaster, Pa.	1,409,000	1,079,000	.....	.....	340,000	.....	.....	120,000	14,000	455,000
119	Pueblo, Colo.	2,699,420	1,423,420	.....	.....	187,000	233,000	256,008	.....	.....	370,920
120	New Britain, Conn.	3,203,700	1,872,500	$215,000	.....	1,005,000	50,000	.....	.....	.....	527,500
121	Chattanooga, Tenn.	3,311,456	3,035,456	222,000	110,000	745,000	274,456	20,000	508,000	.....	250,000
122	York, Pa.	1,080,200	1,029,200	.....	37,000	294,000	13,900	.....	138,500	.....	333,000
123	Malden, Mass.	1,848,300	1,533,300	.....	58,800	867,000	.....	.....	70,000	.....	297,500
124	Berkeley, Cal.	951,087	863,587	119,875	53,462	.....	.....	.....	.....	.....	690,250
125	Bay City, Mich.	1,286,000	877,000	110,000	.....	60,000	.....	49,000	110,000	.....	107,000
126	Haverhill, Mass.	2,174,000	1,522,437	.....	35,000	73,960	.....	161,000	582,689	3,571	520,009
127	Topeka, Kans.	2,493,445	1,611,645	60,000	.....	118,831	656,075	90,578	3,500	.....	520,661
128	Salem, Mass.	1,232,050	1,138,550	.....	100,000	468,500	4,000	42,000	[2]15,550	.....	401,000

[1] Exclusive of school and other departmental buildings.
[2] Exclusive of refunding bonds issued to redeem former debt obligations whose purpose of issue was reported.

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YEAR, CLASSIFIED BY PURPOSE FOR WHICH INCURRED: 1912—Continued.

assigned to each, see page 20. For a text discussion of this table, see page 111.]

INCURRED FOR GENERAL PURPOSES—continued.					Incurred for purposes of municipal service enterprises.	INCURRED FOR PURPOSES OF PUBLIC SERVICE ENTERPRISES AND INVESTMENTS.				Incurred for refunding.[3]	Incurred for funding.[3]	City number.
Libraries, art galleries, and museums.	Parks and gardens.	Miscellaneous purposes.	Combined or unreported purposes.			Total.	Water-supply systems.	Electric light and power systems and gas-supply systems.	All other.			
			Funded debts.	Special assessment debts.								
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1912.												
.....	.....	.....	$80,000	.....	.....	$708,000	$708,000	.....	.....	$262,000	.....	57
.....	$262,000	$68,000	.....	$134,000	.....	1,493,000	1,389,000	.....	$104,000	630,200	$1,218,000	58
.....	159,200	23,100	86,100	.....	.....	2,383,000	2,383,000	.....	.....	.....	.....	59
.....	.....	.....	.....	.....	.....	7,166,927	4,511,927	$2,250,000	405,000	.....	1,411,000	60
$35,000	141,250	123,000	928,800	.....	.....	1,807,000	1,807,000	.....	.....	.....	.....	61
.....	75,000	.....	.....	.....	.....	.....	.....	.....	.....	283,000	540,000	62
1,400	.....	9,800	560,200	.....	.....	712,000	712,000	.....	.....	.....	373,700	63
.....	310,000	.....	2,411,100	.....	.....	1,100,000	1,100,000	.....	.....	.....	.....	64
.....	584,099	30,000	.....	1,476,933	.....	2,475,851	2,125,851	350,000	.....	1,396,469	.....	65
.....	332,000	52,500	1,282,450	585,000	.....	2,481,250	2,481,250	.....	.....	379,500	32,000	66
.....	116,000	52,470	304,920	16,194	.....	765,500	723,000	.....	42,500	29,500	.....	67
.....	.....	.....	1,613,000	.....	.....	1,300,000	1,001,000	.....	299,000	500,000	.....	68
.....	.....	15,000	408,000	.....	$75,000	2,665,000	2,665,000	.....	.....	487,000	113,000	69
.....	496,000	.....	902,000	355,000	.....	3,321,000	[4] 3,321,000	.....	.....	500,000	.....	70
.....	135,000	550	5,064,000	.....	.....	1,210,000	1,065,000	.....	145,000	1,547,500	.....	71
.....	850,000	70,000	.....	4,786,779	.....	1,223,000	1,223,000	.....	.....	25,000	355,500	72
.....	.....	.....	110,000	.....	.....	779,000	689,000	.....	90,000	.....	.....	73
.....	17,000	.....	1,251,000	.....	.....	38,000	38,000	.....	.....	.....	.....	74
.....	.....	2,500	.....	.....	65,000	25,000	.....	.....	25,000	481,900	35,350	75
149,000	220,250	158,100	.....	.....	.....	34,000	.....	.....	34,000	.....	188,253	76
19,000	.....	.....	.....	.....	.....	56,000	.....	.....	56,000	2,513,000	.....	77
.....	230,000	.....	95,000	.....	.....	1,520,000	1,520,000	.....	.....	.....	20,000	78
.....	291,000	17,220	1,055,085	50,047	.....	2,425,647	2,413,147	.....	12,500	.....	152,414	79
.....	13,350	13,400	494,228	40,800	.....	2,155,000	2,145,500	.....	9,500	206,300	75,000	80
.....	.....	.....	.....	.....	.....	571,000	500,000	.....	71,000	150,000	180,000	81
50,000	72,850	500	.....	.....	.....	117,000	117,000	.....	.....	.....	487,294	82
.....	.....	.....	231,000	.....	.....	.....	.....	.....	.....	146,000	.....	83
.....	16,000	.....	.....	.....	.....	500,000	500,000	.....	.....	.....	.....	84
.....	16,000	.....	.....	.....	.....	.....	.....	.....	.....	1,709,000	.....	85
.....	140,000	172,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	86
.....	.....	292,000	.....	.....	.....	261,800	261,800	.....	.....	.....	.....	87
.....	178,457	48,103	328,980	.....	.....	662,900	662,900	.....	.....	56,600	.....	88
.....	.....	.....	128,868	.....	.....	805,705	805,705	.....	.....	1,819,500	.....	89
.....	300,000	.....	7,000	.....	.....	.....	.....	.....	.....	.....	712,500	90
.....	65,000	200,000	175,000	.....	.....	452,500	315,000	102,500	35,000	.....	288,000	91
.....	92,240	.....	271,000	.....	.....	184,000	184,000	.....	.....	.....	.....	92
.....	.....	.....	170,000	.....	.....	.....	.....	.....	.....	.....	163,000	93
.....	281,000	.....	161,500	178,279	.....	.....	.....	.....	.....	.....	297,000	94
.....	.....	40,000	40,000	.....	.....	.....	.....	.....	.....	.....	.....	95
3,000	82,500	7,000	101,500	.....	.....	129,000	129,000	.....	.....	217,000	829,000	96
.....	57,000	101,200	.....	.....	.....	1,800,000	1,800,000	.....	.....	.....	.....	97
.....	12,038	2,000	.....	.....	.....	5,139,000	5,139,000	.....	.....	11,500	1,496,000	98
.....	151,672	250,952	46,000	.....	.....	1,500,100	496,000	1,004,100	.....	.....	.....	99
.....	.....	650	500	.....	.....	.....	.....	.....	.....	3,767,600	.....	100
.....	18,662	115,000	.....	.....	.....	153,053	.....	.....	153,053	709,832	51,168	101
.....	25,000	.....	59,500	.....	.....	283,875	283,875	.....	.....	54,700	.....	102
.....	143,100	.....	.....	.....	.....	.....	.....	.....	.....	798,700	.....	103
.....	98,000	.....	.....	.....	.....	1,215,700	1,215,700	.....	.....	438,600	176,700	104
.....	.....	.....	694,500	.....	.....	977,000	977,000	.....	.....	.....	.....	105
.....	60,000	.....	1,761,000	.....	.....	1,442,000	1,442,000	.....	.....	.....	438,000	106
.....	22,800	32,000	.....	.....	.....	534,800	353,000	.....	181,800	130,000	118,500	107
.....	.....	.....	827,000	.....	.....	421,000	293,000	.....	128,000	1,729,000	.....	108
.....	33,131	142,500	130,000	.....	.....	114,000	114,000	.....	.....	.....	7,100	109
.....	44,000	13,500	8,500	.....	.....	522,100	469,100	.....	53,000	.....	.....	110
.....	.....	.....	500,000	4,836	.....	.....	.....	.....	.....	.....	760,000	111
15,000	.....	6,000	8,000	.....	.....	.....	.....	.....	.....	.....	.....	112
35,000	995,000	1,037,000	307,000	29,000	.....	2,018,000	2,018,000	.....	.....	.....	100,000	113
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912.												
.....	$200,000	.....	$75,700	.....	.....	$96,100	$96,100	.....	.....	.....	.....	114
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	115
.....	.....	$250,000	250,000	.....	.....	1,117,500	270,500	.....	$847,000	$380,100	$200,000	116
.....	57,000	90,646	.....	.....	.....	698,000	485,000	$62,000	151,000	.....	.....	117
.....	.....	.....	150,000	.....	.....	330,000	330,000	.....	.....	.....	.....	118
.....	376,500	.....	.....	.....	.....	1,276,000	1,276,000	.....	.....	.....	.....	119
.....	75,000	.....	.....	.....	.....	1,236,200	1,175,000	.....	61,200	95,000	.....	120
.....	400,000	6,000	500,000	.....	.....	45,000	.....	.....	45,000	81,000	150,000	121
.....	81,000	.....	31,800	.....	.....	.....	.....	.....	.....	.....	51,000	122
.....	190,000	22,000	28,000	.....	.....	315,000	315,000	.....	.....	.....	.....	123
.....	.....	.....	.....	.....	.....	87,500	.....	.....	87,500	.....	.....	124
.....	200,000	.....	.....	$241,000	.....	409,000	389,000	20,000	.....	.....	.....	125
.....	32,000	63,608	50,000	.....	$5,503	646,000	646,000	.....	.....	.....	.....	126
.....	.....	153,000	.....	.....	57,700	620,000	620,000	.....	.....	125,000	79,100	127
.....	16,000	.....	91,500	.....	.....	93,500	93,500	.....	.....	.....	.....	128

[3] Includes funded debt obligations issued to redeem revenue loans, judgments, warrants, and other temporary obligations.
[4] Includes debt obligations issued for gas-supply systems not reported separately.

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TABLE 30.—FUNDED AND SPECIAL ASSESSMENT DEBTS AT CLOSE OF

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY.	Total.	INCURRED FOR GENERAL PURPOSES.								
			Total.	General government buildings.[1]	Police and fire departments.	Sewers and sewage disposal.	Highways.			Charities, hospitals, and corrections.	School buildings.
							Street pavements.	Bridges and abolition of grade crossings.	Other highway purposes.		
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912—Continued.										
129	Lincoln, Nebr.	$1,620,361	$1,129,361			$130,000	$300,000				$125,600
130	Davenport, Iowa	813,000	479,000						$20,000		334,000
131	El Paso, Tex.	2,617,000	1,299,000	$10,000		95,000	200,000		385,000		469,000
132	San Diego, Cal.	4,165,063	2,614,504		$83,000	457,004		$43,000	1,062,500		011,000
133	Tampa, Fla.	1,010,500	740,000								
134	McKeesport, Pa.	1,335,463	861,463			68,000				$39,000	463,000
135	Flint, Mich.	1,128,753	461,253			15,500	87,266		24,487		224,000
136	Kalamazoo, Mich.	1,325,430	1,202,230		85,000	56,720		25,000	236,800		573,000
137	Racine, Wis.	839,643	727,643			41,000	76,721	50,000	160,000		231,000
138	Superior, Wis.	1,151,559	1,071,559		19,000	360,250		50,000	150,259		404,000
139	Wheeling, W. Va.	1,223,500	485,500					75,500	175,000		200,000
140	Macon, Ga.	1,428,000	497,000			224,000	224,000				
141	Newton, Mass.	5,543,300	4,280,300		16,000	1,070,000			1,198,500	47,900	1,337,400
142	Butte, Mont.	799,234	399,234						7,650		213,600
143	Woonsocket, R. I.	3,332,000	513,000	100,000		313,000					100,000
144	Montgomery, Ala.	3,506,455	2,396,455			345,000	325,000		907,455		325,000
145	Chester, Pa.	1,550,900	929,900		15,000	98,450	529,720		3,200		241,500
146	Fitchburg, Mass.	1,484,638	1,006,138		2,278	109,010	18,650	13,900	92,050		323,450
147	Dubuque, Iowa.	1,281,615	324,833						469		188,000
148	Galveston, Tex.	4,899,538	4,454,038			300,000			1,816,000		73,000
149	West Hoboken, N. J.	1,085,260	654,270		5,000				210,000		294,500
150	New Castle, Pa.	634,216	584,216			35,000			31,000		302,000
151	Roanoke, Va.	1,686,000	1,180,000		65,000	175,000			560,000		100,000
152	Elmira, N. Y.	1,020,000	710,000	120,000			90,000	175,000			150,000
153	Huntington, W. Va.	926,200	846,200	80,000	12,000	92,000	263,200				124,000
154	East Orange, N. J.	3,172,314	1,948,314	9,000	16,500	186,400			299,901		1,018,995
155	Knoxville, Tenn.	3,565,664	1,976,664			140,000	256,664	50,000	50,000	30,000	170,000
156	Hamilton, Ohio.	2,405,755	1,639,755		50,500	248,747	38,179	15,750	551,071		326,500
157	Lexington, Ky.	1,226,981	920,981			125,000	199,608	27,000	90,873		160,000
158	Springfield, Mo.	140,500	140,500			100,000					40,500
159	Quincy, Ill.	501,000	40,000								40,000
160	Charlotte, N. C.	1,805,000	815,000	40,000					335,000		140,000
161	Joliet, Ill.	390,139	194,639			56,700	77,700		19,000		27,239
162	Pasadena, Cal.	1,644,549	1,329,424	59,550	96,300	135,000		97,500	13,125		840,699
163	Auburn, N. Y.	1,149,427	783,466		5,490	267,675	134,126		18,110		300,000
164	Everett, Mass.	1,474,515	1,152,515		36,750	575,000			280,550		221,478
165	Decatur, Ill.	690,968	445,968			40,457	217,860				187,651
166	Portsmouth, Va.	1,700,300	1,432,300			225,000	180,500		436,000	20,000	135,400
167	Perth Amboy, N. J.	2,056,464	1,332,464	38,000	61,000	153,800	319,000		45,664		540,000
168	Taunton, Mass.	2,388,383	1,186,883	45,000	3,500	503,000	19,000	99,483	41,300		51,300
169	Quincy, Mass.	2,290,896	1,437,396		10,371	625,500			348,502		408,582
170	Lansing, Mich.	422,578	312,578	70,000		41,000	105,578	46,000			50,000
171	Pittsfield, Mass.	2,141,991	789,991			374,000	45,000				315,000
172	Cedar Rapids, Iowa.	1,112,000	746,000	42,400		268,000		190,600			245,000
173	Oshkosh, Wis.	488,850	322,850		12,000	14,500		65,000	15,000		121,000
174	San Jose, Cal.	1,203,375	1,203,375	48,125	143,125	331,750		55,000			459,125
175	Amsterdam, N. Y.	1,138,323	469,323			309,000			6,954		102,000
176	Jamestown, N. Y.	1,597,102	1,073,102	65,000	39,000	338,000	113,102	50,000		90,000	358,000
177	Mount Vernon, N. Y.	3,583,450	2,517,450		120,000	525,000	115,000	50,000	620,000		840,450
178	Niagara Falls, N. Y.	3,303,242	2,044,342		68,500	1,055,000	347,363	65,000	30,000		359,919
179	Jackson, Mich.	630,500	530,500			155,000	105,500	4,500	25,000		120,000
180	Williamsport, Pa.	461,600	461,600	2,500		47,700	329,500				35,000
181	Joplin, Mo.	381,500	381,500		14,500	50,000		50,000			258,000
182	Lima, Ohio.	1,379,195	825,195	33,000	3,000	81,000			62,000		238,700
183	Muskogee, Okla.	4,033,909	3,169,969		60,000	550,000	1,644,969				630,000
184	Chelsea, Mass.	2,307,600	1,945,600		72,000	10,000	105,000		26,200		543,700
185	New Rochelle, N. Y.	3,202,936	2,963,936	4,000	182,215	605,322	12,958	46,700	1,020,115		684,000
186	Aurora, Ill.	913,900	746,900			65,850	386,050	28,500			266,500
187	Lorain, Ohio.	1,943,699	1,490,699	30,000	47,500	161,807	368,677		505,715		335,500
188	Austin, Tex.	2,297,000	775,000			250,000			250,000	50,000	225,000
189	Newport, Ky.	1,292,700	454,700			155,100			174,600		90,000
190	Orange, N. J.	2,162,019	1,416,019		5,500	904,000			61,519		420,000
191	La Crosse, Wis.	1,468,052	647,852		20,000	102,160		15,000	143,692		268,000
192	Lynchburg, Va.	2,994,300	1,905,800			100,000		8,600	565,000	34,300	226,200
193	Shreveport, La.	676,000	676,000								
194	Colorado Springs, Colo.	2,435,037	903,037	130,000		99,500	15,037	30,000	160,500		428,000
195	Council Bluffs, Iowa.	990,000	246,000								189,000

[1] Exclusive of school and other departmental buildings.
[2] Exclusive of refunding bonds issued to redeem former debt obligations whose purpose of issue was reported.
[3] Includes funded debt obligations issued to redeem revenue loans, judgments, warrants, and other temporary obligations.

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YEAR, CLASSIFIED BY PURPOSE FOR WHICH INCURRED: 1912—Continued.

assigned to each, see page 20. For a text discussion of this table, see page 111.]

INCURRED FOR GENERAL PURPOSES—continued.					Incurred for purposes of municipal service enterprises.	INCURRED FOR PURPOSES OF PUBLIC SERVICE ENTERPRISES AND INVESTMENTS.				Incurred for refunding.[2]	Incurred for funding.[2]	City number.
Libraries, art galleries, and museums.	Parks and gardens.	Miscellaneous purposes.	Combined or unreported purposes.			Total.	Water-supply systems.	Electric light and power systems and gas-supply systems.	All other.			
			Funded debts.	Special assessment debts.								
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912—Continued.												
.....	.....	$194,500	.....	$379,261	$65,000	$148,000	$148,000	.....	.....	.....	$278,000	129
.....	$50,000	75,000	.....	.....	.....	.....	.....	.....	.....	$334,000	.....	130
.....	.....	100,000	$40,000	.....	.....	1,013,000	1,013,000	.....	.....	.....	305,000	131
.....	358,000	.....	.....	.....	.....	1,381,559	1,381,559	.....	.....	169,000	.....	132
.....	140,000	.....	600,000	.....	.....	.....	.....	.....	.....	270,500	.....	133
.....	.....	.....	163,000	128,463	.....	218,000	218,000	.....	.....	.....	256,000	134
.....	.....	.....	110,000	.....	.....	667,500	667,500	.....	.....	.....	.....	135
.....	.....	20,000	265,710	.....	20,000	43,200	43,200	.....	.....	.....	.....	136
.....	30,484	20,250	.....	118,188	.....	18,000	.....	.....	$18,000	94,000	.....	137
.....	.....	58,050	.....	.....	.....	80,000	.....	.....	80,000	.....	.....	138
.....	.....	35,000	.....	.....	.....	460,000	350,000	$110,000	.....	277,700	.....	139
.....	.....	.....	49,000	.....	.....	891,000	875,000	.....	16,000	.....	40,000	140
$38,000	517,000	47,500	8,000	.....	.....	1,263,000	1,263,000	.....	.....	.....	.....	141
.....	.....	.....	.....	177,984	.....	.....	.....	.....	.....	400,000	.....	142
.....	.....	.....	.....	.....	.....	833,000	833,000	.....	.....	200,000	1,786,000	143
.....	30,000	484,000	.....	.....	.....	935,000	825,000	.....	110,000	.....	175,000	144
.....	.....	.....	42,000	.....	.....	55,000	.....	.....	55,000	566,000	.....	145
.....	600	1,200	445,000	.....	.....	478,500	478,500	.....	.....	.....	.....	146
.....	.....	35,000	.....	101,364	.....	333,000	333,000	.....	.....	623,782	.....	147
.....	.....	225,000	[4] 2,040,038	.....	.....	100,500	[4] 100,500	.....	.....	.....	345,000	148
.....	.....	.....	.....	144,770	.....	.....	.....	.....	.....	145,000	285,990	149
.....	.....	.....	127,000	89,216	.....	50,000	.....	.....	50,000	.....	.....	150
.....	120,000	100,000	60,000	.....	.....	.....	.....	.....	.....	506,000	.....	151
.....	16,000	.....	159,000	.....	.....	.....	.....	.....	.....	212,000	98,000	152
.....	.....	.....	.....	255,000	.....	.....	.....	.....	.....	.....	80,000	153
.....	52,000	.....	224,000	141,518	.....	1,140,000	1,140,000	.....	.....	.....	84,000	154
.....	.....	275,000	975,000	.....	.....	1,265,000	1,250,000	.....	15,000	34,000	290,000	155
5,600	700	51,708	351,000	.....	.....	711,000	291,000	420,000	.....	.....	55,000	156
.....	53,500	265,000	.....	.....	.....	.....	.....	.....	.....	256,000	50,000	157
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	158
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	461,000	.....	159
.....	.....	.....	300,000	.....	.....	750,000	685,000	.....	65,000	.....	240,000	160
.....	14,000	.....	.....	.....	.....	136,700	136,700	.....	.....	58,800	.....	161
.....	87,250	.....	.....	.....	.....	315,125	25,125	290,000	.....	.....	.....	162
.....	5,500	.....	52,565	.....	.....	365,961	305,000	.....	60,961	.....	.....	163
9,000	2,500	27,237	.....	.....	.....	200,000	200,000	.....	.....	122,000	.....	164
.....	.....	.....	.....	.....	75,000	170,000	170,000	.....	.....	.....	.....	165
.....	.....	150,400	285,000	.....	.....	25,300	.....	.....	[5] 25,300	222,700	20,000	166
.....	.....	5,000	170,000	.....	.....	724,000	724,000	.....	.....	.....	.....	167
.....	.....	.....	424,300	.....	.....	1,201,500	837,500	364,000	.....	.....	.....	168
.....	22,000	.....	22,441	.....	.....	709,500	709,500	.....	.....	150,000	.....	169
.....	.....	.....	.....	.....	.....	110,000	50,000	60,000	.....	.....	.....	170
.....	.....	5,991	50,000	.....	.....	1,352,000	1,352,000	.....	.....	.....	.....	171
.....	.....	.....	.....	.....	.....	275,000	275,000	.....	.....	91,000	.....	172
50,000	10,000	5,350	30,000	.....	.....	.....	.....	.....	.....	.....	166,000	173
.....	110,000	56,250	.....	.....	.....	.....	.....	.....	.....	.....	.....	174
.....	.....	.....	51,369	.....	.....	669,000	669,000	.....	.....	.....	.....	175
.....	20,000	.....	.....	.....	.....	524,000	480,000	44,000	.....	.....	.....	176
.....	.....	.....	.....	247,000	.....	30,000	30,000	.....	.....	916,000	120,000	177
.....	.....	.....	.....	118,560	.....	1,258,900	1,219,500	.....	39,400	.....	.....	178
15,000	.....	5,500	100,000	.....	.....	55,000	55,000	.....	.....	45,000	.....	179
.....	.....	.....	46,900	.....	.....	.....	.....	.....	.....	.....	.....	180
.....	.....	.....	9,000	.....	.....	.....	.....	.....	.....	.....	.....	181
.....	3,000	100,000	.....	304,495	.....	511,000	439,000	72,000	.....	.....	43,000	182
.....	50,000	35,000	200,000	.....	.....	790,000	790,000	.....	.....	.....	74,000	183
.....	100,000	.....	1,088,700	.....	.....	330,000	330,000	.....	.....	32,000	.....	184
24,990	48,500	15,000	320,136	.....	.....	.....	.....	.....	.....	.....	239,000	185
.....	.....	.....	.....	.....	.....	167,000	167,000	.....	.....	.....	.....	186
.....	20,000	2,500	19,000	.....	.....	453,000	445,000	.....	8,000	.....	.....	187
.....	.....	.....	.....	.....	.....	50,000	.....	.....	50,000	1,472,000	.....	188
.....	.....	35,000	.....	.....	.....	628,000	591,000	.....	37,000	157,500	52,500	189
.....	25,000	.....	.....	.....	90,000	487,000	487,000	.....	.....	.....	169,000	190
.....	75,000	.....	23,800	.....	.....	766,200	659,000	.....	107,200	54,000	.....	191
.....	.....	389,500	582,200	.....	.....	888,500	834,000	.....	54,500	200,000	.....	192
.....	.....	.....	676,000	.....	.....	.....	.....	.....	.....	.....	.....	193
.....	.....	.....	.....	.....	.....	1,572,000	1,572,000	.....	.....	.....	.....	194
.....	.....	.....	57,000	.....	.....	631,000	631,000	.....	.....	.....	113,000	195

[4] Part of debt obligation issued for water-supply system included with funded debt.
[5] Includes debt obligations issued for ferry owned but not operated by city.

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TABLE 31.—FUNDED AND SPECIAL ASSESSMENT DEBTS AT

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY.	Total.	Prior to 1913	1913	1914	1915	1916	1917	1918	1919	1920	1921
	Grand total.....	$2,655,919,772	$21,793,827	$61,082,975	$63,768,596	$61,892,522	$63,554,162	$58,845,172	$59,272,946	$55,214,161	$61,282,038	$54,887,816
	Group I.....	1,627,239,864	16,770,035	29,566,989	36,057,617	34,851,005	38,214,910	32,418,866	31,471,330	28,751,746	29,226,890	26,333,307
	Group II.....	277,803,739	935,583	5,562,264	5,570,216	5,754,642	5,538,404	7,283,578	6,003,876	5,450,470	5,535,502	5,077,237
	Group III.....	390,892,583	1,527,240	12,110,551	8,666,580	9,967,943	9,164,167	8,917,880	9,983,278	10,658,553	14,734,025	11,554,515
	Group IV.....	214,226,200	1,026,639	9,545,855	7,738,277	6,412,658	5,908,555	5,893,459	6,115,897	6,278,323	6,885,081	5,709,944
	Group V.....	145,757,386	1,531,280	4,297,316	5,735,906	4,906,274	4,628,126	4,331,389	5,698,565	4,075,037	4,899,640	6,212,813
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1912.											
1	New York, N. Y.....	$1,088,613,547	$14,404,180	$10,283,457	$18,247,520	$16,027,164	$18,872,025	$20,364,935	$16,120,708	$12,680,362	$17,714,170	$9,122,907
2	Chicago, Ill.....	80,198,443	355,780	3,918,960	5,646,560	6,265,060	3,906,060	3,768,060	4,300,060	5,715,760	3,548,200	6,920,200
3	Philadelphia, Pa.....	113,661,475	18,150	2,123,800	2,123,800	2,123,800	2,123,800	2,123,800	2,123,800	2,123,800	1,893,800	1,893,800
4	St. Louis, Mo.....	26,486,691	1,205,000	1,300,691	2,050,000	995,000	50,000	50,000	2,628,000	325,000	62,000	50,000
5	Boston, Mass.....	118,357,648	.....	4,664,666	3,156,267	2,359,616	3,576,566	3,517,167	2,779,746	4,374,167	1,776,750	3,900,850
6	Cleveland, Ohio.....	52,446,352	10,000	1,941,682	1,588,764	1,223,723	1,184,210	1,267,734	1,287,046	1,294,357	2,006,620	2,082,250
7	Baltimore, Md.....	71,369,383	8,083	75,000	.....	.....	6,280,000	.....	.....	.....	950,000	.....
8	Pittsburgh, Pa.....	61,089,471	353,428	4,645,157	2,246,621	5,565,940	1,641,700	1,216,500	1,806,300	1,842,300	882,350	1,921,300
9	Detroit, Mich.....	15,016,854	420,455	613,576	998,085	291,702	580,549	110,670	419,670	396,000	393,000	436,000
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1912.											
10	Buffalo, N. Y.....	$29,869,411	.....	$1,750,642	$1,440,772	$1,224,699	$935,004	$1,365,497	$1,218,771	$1,172,308	$1,218,747	$859,753
11	San Francisco, Cal....	22,179,300	$247,900	629,100	534,900	669,000	744,000	857,900	857,900	815,600	768,000	775,600
12	Milwaukee, Wis.....	12,060,496	.....	890,700	839,650	840,400	763,900	723,150	680,150	676,150	608,150	642,650
13	Cincinnati, Ohio.....	65,462,619	64,499	528,265	558,733	324,603	1,172,896	339,876	560,327	180,421	619,442	383,827
14	Los Angeles, Cal.....	41,530,572	350,913	507,956	1,187,355	1,193,553	1,213,552	1,336,553	1,235,152	1,234,703	1,235,702	1,234,703
15	Newark, N. J.....	37,955,287	2,543	143,107	36,830	493,311	158,831	221,831	125,187	222,407	156,673	23,287
16	New Orleans, La.....	38,304,374	272,728	438,482	439,365	439,565	435,710	399,737	536,778	143,755	137,147	295,761
17	Washington, D. C.....	8,258,550	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
18	Minneapolis, Minn....	22,183,130	.....	674,012	532,611	568,611	213,611	2,040,034	483,611	1,005,126	731,641	856,656
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1912.											
19	Jersey City, N. J.....	$27,773,224	$7,750	$1,599,000	$21,500	$59,798	$2,045,600	$336,100	$120,000	$20,000	$145,000	$370,000
20	Seattle, Wash.....	33,470,105	.....	1,213,500	208,500	675,000	208,500	218,500	208,500	218,500	408,500	219,500
21	Kansas City, Mo.....	10,570,356	100,000	10,000	210,000	2,174,000	320,000	.....	.....	402,500	.....	.....
22	Indianapolis, Ind.....	4,779,300	4,000	34,000	46,000	248,800	39,000	31,000	30,000	30,000	32,000	34,000
23	Providence, R. I.....	18,883,000	.....	.....	.....	.....	113,000	59,000	.....	.....	.....	1,125,000
24	Portland, Oreg.....	27,904,364	3,000	225,800	104,800	16,800	20,800	710,800	10,800	35,800	210,800	505,800
25	Rochester, N. Y.....	13,907,100	.....	2,941,500	729,000	50,000	50,000	50,000	250,000	550,000	150,000	150,000
26	Denver, Colo.....	9,466,950	.....	.....	24,500	18,000	13,000	163,600	491,900	1,410,500	215,800	659,100
27	Louisville, Ky.....	13,636,575	332,000	14,500	7,500	7,500	7,500	7,500	7,500	7,500	211,875	299,000
28	St. Paul, Minn.....	10,213,832	.....	264,600	120,000	964,832	475,000	1,512,000	1,105,000	769,000	811,000	75,000
29	Columbus, Ohio.....	18,347,900	110,600	337,200	131,200	166,200	458,600	131,200	180,000	401,500	215,500	868,500
30	Toledo, Ohio.....	11,817,328	.....	474,000	1,297,000	150,045	134,928	350,000	205,000	815,000	310,000	639,000
31	Oakland, Cal.....	6,140,837	.....	240,963	215,413	216,413	213,763	214,063	212,063	211,063	211,063	211,063
32	Atlanta, Ga.....	6,237,450	1,000	124,000	192,450	151,000	215,000	122,000	116,500	120,000	219,000	131,000
33	Worcester, Mass.....	11,202,625	.....	57,000	309,000	304,300	579,325	325,500	633,000	997,000	750,000	1,000,000
34	Birmingham, Ala.....	7,491,177	14,500	78,500	7,000	8,000	70,500	132,500	143,000	446,000	522,500	598,000
35	Syracuse, N. Y.....	10,199,218	.....	8,200	58,800	.....	105,000	80,000	129,000	84,000	3,990,600	311,050
36	New Haven, Conn....	3,674,500	2,000	108,000	133,000	478,000	189,500	119,500	107,000	101,000	319,000	94,000
37	Memphis, Tenn.....	12,265,200	12,500	565,200	563,500	1,183,500	336,500	328,500	62,500	91,000	62,500	87,500
38	Scranton, Pa.....	3,752,235	.....	109,500	217,500	224,500	172,500	113,000	146,000	169,000	221,000	96,000
39	Richmond, Va.....	12,015,859	2,440	16,000	405,000	.....	.....	.....	60,000	106,500	375,000	399,250
40	Paterson, N. J.....	4,797,393	12,526	100,526	171,672	156,560	38,000	59,000	125,000	245,000	130,000	10,000
41	Omaha, Nebr.....	16,361,955	.....	200,000	.....	.....	.....	25,000	325,000	305,000	100,000	260,000
42	Fall River, Mass.....	7,361,750	.....	408,000	426,000	283,000	332,000	387,000	277,000	283,750	346,500	226,500
43	Spokane, Wash.....	12,806,151	10,000	67,000	121,000	74,000	78,000	57,000	411,000	67,000	66,000	69,000
44	Dayton, Ohio.....	6,045,080	.....	468,480	442,700	469,500	469,200	489,400	434,500	373,500	392,800	309,000
45	Grand Rapids, Mich..	4,466,669	286,400	457,400	265,400	272,400	208,400	165,000	75,000	75,000	75,000	25,000
46	Nashville, Tenn.....	5,848,204	1,204	50,000	50,000	50,000	.....	.....	550,000	325,000	117,000	200,000
47	Bridgeport, Conn.....	2,251,800	68,900	61,900	41,900	183,900	58,900	41,900	41,900	440,000	40,000	34,000
48	Lowell, Mass.....	3,692,577	.....	38,732	50,883	108,045	129,584	201,100	182,648	169,105	1,642,800	518,505
49	Cambridge, Mass.....	11,541,350	211,500	173,500	178,500	533,500	999,600	638,500	1,127,500	211,500	152,500	486,300
50	San Antonio, Tex.....	2,793,500	.....	.....	.....	.....	.....	150,000	.....	310,000	778,000	.....
51	New Bedford, Mass...	8,920,077	1,000	682,077	372,000	449,000	335,000	603,000	416,000	309,000	548,000	224,000
52	Hartford, Conn.....	6,839,500	126,000	.....	35,000	2,500	.....	74,000	765,000	.....	10,000	.....
53	Dallas, Tex.....	4,434,500	.....	25,000	68,000	.....	6,000	181,000	21,000	5,000	283,000	62,000
54	Trenton, N. J.....	6,072,075	123,875	359,312	117,400	177,333	396,675	478,800	238,300	306,700	159,720	258,300
55	Albany, N. Y.....	5,688,462	96,045	377,761	524,462	411,517	344,792	292,417	285,667	244,167	266,467	229,147
56	Salt Lake City, Utah .	7,222,405	.....	220,000	800,000	.....	.....	.....	500,000	.....	237,000	700,000

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CLOSE OF YEAR, CLASSIFIED BY YEAR OF MATURITY: 1912.

assigned to each, see page 20. For a text discussion of this table, see page 113.]

1922	1923	1924	1925	1926	1927	1928	1929	1930	1931	1932	Later than 1932	Not reported.	City number.
$77,029,350	$47,478,693	$60,261,554	$42,768,155	$36,098,568	$49,142,739	$72,513,722	$61,063,629	$186,971,116	$43,056,028	$42,618,911	$1,265,060,154	$110,262,938	
36,588,497	17,911,664	21,215,956	18,869,418	13,754,535	17,834,664	40,828,536	33,029,674	156,395,921	17,405,841	14,050,066	908,568,425	27,123,922	
13,894,213	6,355,498	13,221,538	5,060,263	4,565,716	5,145,028	3,563,603	5,843,196	5,441,637	5,360,953	7,454,400	141,242,426	7,840,496	
13,317,235	13,721,255	15,123,599	9,200,053	7,872,753	14,686,123	12,807,813	10,340,353	15,381,027	10,599,627	10,007,277	116,725,336	43,824,468	
8,033,220	5,803,903	5,456,044	4,939,938	5,424,641	6,561,647	12,116,553	7,143,976	6,172,722	5,825,163	6,521,422	55,975,983	22,611,235	
5,136,185	3,621,508	5,244,417	4,698,483	4,480,923	4,915,277	3,197,217	4,706,430	3,579,809	3,864,444	4,585,746	42,547,984	8,862,817	

GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1912.

$18,234,497	$5,587,306	$8,581,306	$5,373,320	$4,534,315	$7,251,064	$18,204,422	$20,861,074	$139,221,781	$439,100	$426,500	$706,061,434	.....	1
3,215,200	4,116,128	2,786,000	2,203,928	1,659,800	1,330,800	1,174,264	797,000	618,000	267,000	1,899,000	550,000	$15,224,614	2
1,530,500	1,268,800	927,800	657,800	657,800	625,300	.....	.....	3,000,000	9,000,000	5,000,000	72,239,700	31,125	3
2,884,000	.....	.....	1,000,000	.....	926,000	6,475,000	4,657,000	.....	1,699,000	.....	.....	130,000	4
4,129,200	4,009,100	3,059,050	2,797,750	1,227,400	2,452,200	5,638,250	3,960,200	4,194,300	2,979,000	5,034,301	48,772,102	.....	5
2,551,000	1,375,000	1,430,000	1,920,000	2,870,000	1,632,000	2,175,500	1,376,000	1,898,000	1,161,000	459,000	11,484,000	8,228,466	6
1,500,000	.....	.....	684,000	1,000,000	1,704,000	5,850,000	.....	5,000,000	.....	.....	48,323,300	.....	7
1,602,800	1,419,330	2,970,800	2,861,230	1,580,220	1,888,300	1,237,100	1,110,400	1,859,840	1,468,565	967,265	16,492,308	3,509,717	8
941,000	136,000	1,461,000	1,371,390	225,000	25,000	74,000	268,000	604,000	392,176	264,000	4,595,581	.....	9

GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1912.

$1,092,423	$997,299	$541,489	$702,449	$992,213	$824,974	$903,450	$755,735	$756,351	$1,079,851	$2,118,851	$6,144,008	$1,974,125	10
775,600	734,500	734,500	734,500	734,500	734,500	734,500	694,000	694,000	694,000	632,000	7,361,000	.....	11
589,650	510,400	486,900	452,400	397,150	345,650	272,400	192,150	132,150	97,150	19,150	.....	1,840,446	12
931,531	1,047,679	1,146,426	997,470	231,000	736,500	358,300	2,277,200	1,339,903	768,350	1,577,536	49,198,635	9,200	13
1,230,703	1,222,302	1,221,303	1,215,252	1,212,253	1,197,252	1,196,253	1,195,252	1,195,253	1,194,752	1,180,753	17,539,102	.....	14
8,463,287	1,663,287	230,090	273,572	986,100	495,652	70,000	516,359	1,261,480	1,364,350	1,573,610	19,453,493	.....	15
420,407	72,531	31,600	.....	.....	198,000	.....	.....	.....	.....	.....	31,254,938	2,487,820	16
.....	.....	8,258,550	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	17
320,612	107,500	570,680	684,620	112,500	612,500	128,700	212,500	12,500	162,500	332,500	10,291,200	1,528,905	18

GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1912.

$991,000	$1,250,000	$600,000	$50,000	$25,000	$750,000	$1,225,000	$100,000	.....	$401,000	$2,233,000	$14,694,255	$729,221	19
558,480	743,500	747,400	708,500	708,500	2,628,500	1,163,500	1,628,500	$2,338,500	1,952,500	2,556,500	.....	14,126,725	20
8,500	500,000	2,025,000	1,009,000	10,000	600,000	5,000	30,000	2,875,000	.....	.....	.....	291,356	21
39,000	39,000	1,238,500	84,000	40,000	550,000	50,000	.....	50,000	50,000	50,000	2,060,000	.....	22
1,000,000	1,317,000	1,230,000	1,100,000	500,000	1,567,000	200,000	954,000	3,266,000	300,000	258,000	5,894,000	.....	23
1,410,000	2,310,000	60,000	260,000	60,000	60,000	546,500	35,000	35,000	.....	.....	7,670,000	13,612,664	24
150,000	25,000	869,600	25,000	25,000	25,000	225,000	125,000	25,000	25,000	25,000	7,442,000	.....	25
657,450	1,979,300	851,700	307,100	.....	2,685,000	.....	.....	.....	.....	.....	.....	.....	26
.....	1,231,000	.....	.....	.....	.....	1,381,800	.....	575,000	.....	.....	9,556,400	.....	27
99,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	4,019,000	.....	28
621,000	582,000	77,000	374,000	180,000	91,200	145,500	210,000	664,000	616,500	630,500	7,463,500	3,672,200	29
465,000	488,000	432,195	375,000	425,000	446,570	624,500	570,000	682,000	50,000	50,000	2,175,000	650,090	30
211,063	211,063	211,063	211,063	176,963	130,013	134,513	124,513	118,012	118,012	118,012	2,430,680	.....	31
884,000	313,000	141,000	95,000	141,000	169,000	370,000	95,000	95,000	712,500	50,000	1,780,000	.....	32
799,000	50,000	50,000	250,000	325,000	860,000	750,000	1,070,000	650,000	385,000	273,500	785,000	.....	33
525,500	203,500	365,000	15,000	.....	48,000	150,000	62,500	549,000	53,000	12,000	3,124,000	363,177	34
104,500	7,700	178,200	.....	292,500	400,000	660,000	1,725,000	216,000	518,700	520,000	442,457	367,511	35
116,500	94,000	84,000	290,000	95,000	125,000	305,000	165,000	135,000	155,000	147,000	603,000	6,000	36
62,500	82,500	62,500	62,500	1,329,500	82,500	137,500	112,500	12,500	12,500	.....	6,945,000	.....	37
103,000	95,000	143,000	163,000	113,000	97,000	149,000	89,000	130,000	160,000	102,000	562,000	377,235	38
682,525	203,500	627,150	615,000	153,000	455,000	496,500	181,000	120,000	2,500	.....	7,115,494	.....	39
88,000	125,000	150,000	85,000	125,000	10,000	110,000	134,000	35,000	81,000	252,000	2,270,000	234,109	40
.....	.....	447,000	167,000	475,000	575,000	729,000	575,000	425,000	975,000	900,000	8,129,000	1,749,955	41
292,500	145,500	245,500	460,500	270,500	290,500	305,500	562,000	207,000	98,500	246,500	1,267,500	.....	42
72,000	64,000	268,000	522,000	88,500	382,000	338,000	563,000	347,000	2,217,000	.....	2,175,000	4,749,651	43
346,900	286,900	232,200	203,500	160,500	134,000	114,000	114,000	108,000	88,000	71,000	277,000	.....	44
135,000	90,000	90,000	.....	141,600	.....	100,000	280,000	50,000	375,000	516,000	750,000	34,069	45
310,000	400,000	1,000,000	.....	310,000	200,000	400,000	85,000	.....	150,000	.....	1,650,000	.....	46
58,500	34,000	534,000	34,000	34,000	34,000	34,000	34,000	34,000	34,000	29,000	345,000	.....	47
345,425	.....	.....	.....	226,250	.....	.....	.....	.....	.....	79,500	.....	.....	48
195,000	122,500	950,000	245,950	310,000	125,000	137,000	63,000	435,000	173,000	94,500	3,977,500	.....	49
.....	.....	.....	22,000	.....	.....	.....	.....	.....	60,000	.....	1,473,500	.....	50
258,000	321,000	471,000	325,000	536,000	825,000	170,000	153,000	172,000	87,000	93,000	1,570,000	.....	51
1,320,000	212,000	25,000	.....	420,000	41,000	20,000	.....	20,000	66,000	100,000	3,603,000	.....	52
.....	.....	.....	.....	.....	.....	163,000	148,000	.....	432,000	26,000	1,594,500	1,420,000	53
135,500	40,000	20,000	.....	45,000	183,000	6,160	50,500	147,350	110,000	136,500	2,571,550	10,100	54
242,392	155,292	149,501	140,940	130,940	116,840	611,840	301,840	202,665	140,915	112,765	310,000	.....	55
.....	.....	548,000	1,000,000	.....	.....	850,000	.....	662,000	.....	325,000	.....	1,350,405	56

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TABLE 31.—FUNDED AND SPECIAL ASSESSMENT DEBTS AT

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY.	Total.	Prior to 1913	1913	1914	1915	1916	1917	1918	1919	1920	1921
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1912.											
57	Reading, Pa.	$2,286,600	$48,000	$114,000	$110,000	.....	.....	$80,000	$107,000	$118,000	$200,000	.....
58	Camden, N. J.	4,869,950	50,000	.....	.....	.....	$40,000	60,000	85,000	111,000	205,000	$93,000
59	Springfield, Mass.	6,686,700	.....	416,200	217,200	$251,200	217,200	707,200	207,700	211,000	422,000	296,000
60	Tacoma, Wash.	12,350,127	.....	2,240,000	.....	.....	.....	.....	.....	.....	1,193,000	590,000
61	Lynn, Mass.	4,665,100	.....	323,400	229,300	195,400	279,000	269,300	400,400	389,900	573,200	176,200
62	Des Moines, Iowa	2,758,161	140,000	17,000	.....	371,000	325,000	35,000	.....	330,000	.....	.....
63	Lawrence, Mass.	2,884,800	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
64	Wilmington, Del.	4,021,100	29,950	127,550	141,300	129,800	163,300	151,300	149,050	183,150	188,650	162,400
65	Kansas City, Kans.	7,210,140	.....	1,500	80,500	80,500	8,500	249,000	164,900	226,500	135,500	228,000
66	Yonkers, N. Y.	8,173,921	.....	650,530	480,530	655,230	560,030	558,871	400,530	358,530	338,930	411,490
67	Youngstown, Ohio	3,559,981	25,117	437,626	419,997	344,920	293,749	209,635	141,301	100,000	108,534	101,534
68	Houston, Tex.	6,573,519	.....	.....	.....	.....	.....	.....	1,003,000	.....	.....	.....
69	Fort Worth, Tex.	5,305,418	.....	12,000	12,000	16,590	8,828	.....	.....	.....	166,000	.....
70	Duluth, Minn.	7,102,000	.....	129,000	634,000	80,000	.....	.....	185,000	.....	170,000	592,000
71	Norfolk, Va.	8,312,050	4,050	110,000	458,000	50,000	106,500	35,000	.....	152,000	153,000	80,000
72	Oklahoma City, Okla.	10,447,579	.....	25,000	53,000	7,500	84,000	3,100	3,100	3,100	3,100	82,100
73	Schenectady, N. Y.	4,219,625	.....	436,727	393,765	322,078	279,890	220,070	211,815	210,625	192,625	212,500
74	Somerville, Mass.	1,674,000	177,000	58,000	23,000	21,000	20,000	20,000	19,000	19,000	19,000	19,000
75	St. Joseph, Mo.	2,481,750	3,850	.....	187,000	.....	.....	.....	21,000	15,000	215,000	123,900
76	Utica, N. Y.	2,157,059	.....	162,923	152,502	142,149	139,176	120,490	112,495	110,495	103,390	101,880
77	Elizabeth, N. J.	3,393,360	.....	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
78	Waterbury, Conn.	3,359,243	.....	104,000	84,000	69,000	69,000	69,000	69,000	464,000	64,000	64,000
79	Troy, N. Y.	4,685,539	2,000	307,595	275,448	388,509	232,248	201,394	206,548	199,748	205,198	180,418
80	Akron, Ohio	4,997,419	28,335	399,401	455,861	382,738	262,778	309,259	149,467	101,564	97,404	103,404
81	Manchester, N. H.	1,829,000	.....	350,000	180,000	280,000	160,000	120,000	20,000	120,000	20,000	20,000
82	Hoboken, N. J.	3,118,890	60,270	31,000	57,500	52,500	72,024	177,500	337,500	87,500	12,500	12,500
83	Wilkes-Barre, Pa.	2,070,300	45,100	106,500	107,500	161,000	131,700	143,000	89,000	79,000	71,000	71,000
84	Erie, Pa.	1,197,238	.....	5,000	523,000	20,000	19,500	17,500	17,500	17,500	17,500	87,500
85	Evansville, Ind.	1,791,000	16,000	13,200	13,200	13,200	13,200	13,200	.....	.....	.....	.....
86	Peoria, Ill.	1,294,244	5,148	121,046	111,350	142,800	89,700	78,600	101,100	68,400	70,800	104,700
87	Fort Wayne, Ind.	1,111,800	20,500	334,500	66,300	35,500	35,500	35,500	28,000	130,000	176,000	75,000
88	Harrisburg, Pa.	3,230,800	37,800	180,437	102,890	269,174	215,144	218,145	125,546	153,846	174,446	289,546
89	Savannah, Ga.	2,896,968	4,000	305,162	112,096	37,700	33,010	.....	.....	.....	.....	.....
90	East St. Louis, Ill.	2,536,000	104,100	189,600	217,100	155,200	92,600	47,500	57,800	52,500	96,100	46,100
91	Jacksonville, Fla.	2,118,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
92	South Bend, Ind.	1,110,758	.....	58,000	34,500	82,000	79,018	16,000	58,000	88,000	13,000	46,975
93	Terre Haute, Ind.	822,000	20,000	20,000	34,000	147,000	84,000	94,000	24,000	10,000	10,000	10,000
94	Passaic, N. J.	1,999,923	32,494	66,304	83,728	54,747	145,900	82,000	33,000	43,000	34,500	19,500
95	Johnstown, Pa.	843,300	300	20,000	.....	.....	.....	.....	.....	.....	.....	40,000
96	Bayonne, N. J.	3,772,150	1,500	21,500	14,500	47,500	214,000	50,500	214,000	135,000	12,000	346,600
97	Brockton, Mass.	3,409,350	.....	10,000	75,000	25,000	50,000	15,000	20,000	10,000	73,000	25,000
98	Portland, Me.	8,190,227	19,689	220,000	79,000	30,000	173,000	46,500	41,000	51,000	226,038	15,000
99	Holyoke, Mass.	3,355,100	.....	421,600	265,500	307,000	248,500	250,500	135,000	130,000	122,000	94,500
100	Charleston, S. C.	4,153,750	5,250	.....	.....	.....	.....	.....	.....	.....	.....	.....
101	Wichita, Kans.	4,596,733	.....	55,842	96,152	151,000	18,000	113,844	129,930	43,311	27,544	256,000
102	Allentown, Pa.	1,210,175	11,000	.....	35,100	.....	400	.....	.....	20,100	.....	.....
103	Springfield, Ill.	1,295,500	72,750	89,950	63,750	44,550	25,950	19,750	19,750	19,750	227,150	298,700
104	Covington, Ky.	2,579,843	.....	14,185	13,918	25,585	8,775	123,011	88,685	36,885	88,165	13,000
105	Altoona, Pa.	2,674,500	.....	.....	.....	.....	.....	4,000	47,700	111,100	.....	.....
106	Pawtucket, R. I.	5,864,000	.....	70,000	30,000	67,000	.....	35,000	70,000	449,000	25,000	.....
107	Canton, Ohio	2,720,472	.....	221,660	309,340	241,240	284,320	211,532	187,900	96,500	143,700	59,780
108	Mobile, Ala.	3,793,000	24,900	127,699	127,699	127,699	126,367	120,201	95,533	42,002	27,600	18,300
109	Sacramento, Cal.	1,408,231	12,100	41,783	41,783	41,783	41,782	54,500	54,500	54,500	54,500	54,500
110	Saginaw, Mich.	2,359,340	20,500	273,070	288,970	263,700	295,700	162,900	141,450	127,650	154,950	133,750
111	Sioux City, Iowa	1,609,036	4,936	25,100	50,000	25,000	65,100	281,500	229,500	684,000	181,900	.....
112	Binghamton, N. Y.	901,431	.....	49,099	45,832	37,000	37,000	35,000	38,000	25,000	35,000	35,000
113	Atlantic City, N. J.	7,982,000	.....	30,166	150,166	19,166	88,166	27,167	74,167	88,167	33,167	218,167
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912.											
114	Rockford, Ill.	$786,792	$346	$30,789	$31,958	$29,937	$66,235	$28,141	$25,606	$24,995	$17,213	$14,864
115	Little Rock, Ark.	960,207	.....	23,500	26,000	26,000	16,000	16,000	16,000	16,000	16,000	16,000
116	Augusta, Ga.	2,377,600	4,100	200,000	.....	45,000	24,500	.....	.....	25,000	.....	105,000
117	Springfield, Ohio	2,366,728	12,000	128,241	98,302	130,996	89,188	97,971	87,298	95,297	110,082	83,776
118	Lancaster, Pa.	1,409,000	.....	.....	10,000	10,000	10,000	10,000	90,000	10,000	34,000	10,000
119	Pueblo, Colo.	2,699,420	110,000	.....	212,500	6,000	.....	130,240	445,000	180,740	21,000	144,000
120	New Britain, Conn.	3,203,700	1,200	44,500	29,500	44,500	31,000	31,000	331,000	31,000	31,000	21,000
121	Chattanooga, Tenn.	3,311,456	.....	3,000	3,000	.....	.....	50,000	.....	.....	250,000	250,000
122	York, Pa.	1,080,200	2,000	10,000	14,500	10,000	24,800	27,500	206,150	15,250	11,000	16,000
123	Malden, Mass.	1,848,300	.....	135,450	100,450	60,450	78,250	43,250	33,750	66,250	43,250	25,500
124	Berkeley, Cal.	951,087	.....	33,203	33,203	33,203	33,203	33,203	33,203	33,203	33,203	33,203
125	Bay City, Mich.	1,286,000	8,000	121,000	81,000	20,000	64,000	55,500	72,500	15,000	117,000	39,000
126	Haverhill, Mass.	2,174,000	.....	85,000	81,000	78,000	71,000	93,000	234,000	167,000	61,000	90,000
127	Topeka, Kans.	2,493,445	7,935	203,241	117,242	166,347	128,418	88,418	75,049	74,186	112,690	63,094
128	Salem, Mass.	1,232,050	.....	8,500	9,000	25,550	22,000	26,000	6,000	56,000	100,000	45,000

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CLOSE OF YEAR, CLASSIFIED BY YEAR OF MATURITY: 1912—Continued.

assigned to each, see page 20. For a text discussion of this table, see page 113.]

1922	1923	1924	1925	1926	1927	1928	1929	1930	1931	1932	Later than 1932	Not reported.	City number.
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1912.													
$80,000	$107,000	$110,000	.....	.....	$20,000	$94,000	$105,200	$45,500	$24,700	.....	$427,100	$496,100	57
95,000	95,000	45,000	.....	$600,000	163,000	594,000	154,000	99,000	25,000	$110,000	2,121,950	134,000	58
225,000	484,000	170,000	$563,000	375,000	166,000	158,000	150,000	237,000	128,000	112,000	1,123,000	.....	59
.....	.....	.....	200,000	.....	.....	.....	675,000	600,000	923,000	543,000	.....	5,686,127	60
129,500	77,200	37,200	202,200	99,200	187,200	139,700	124,200	73,200	44,200	413,700	301,500	.....	61
.....	.....	.....	.....	.....	78,000	180,000	350,000	400,000	367,661	147,500	.....	17,000	62
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,884,800	63
175,550	197,950	179,850	197,200	226,000	143,100	151,900	160,900	170,900	181,500	192,350	607,450	10,000	64
36,435	32,500	32,000	500	500	367,500	186,500	742,969	.....	89,000	.....	2,765,851	1,781,485	65
360,940	275,240	357,240	339,240	318,390	332,240	176,740	146,190	116,500	84,630	61,200	1,190,700	.....	66
81,534	69,534	63,000	60,500	62,500	64,500	54,000	55,000	50,000	51,000	46,000	720,000	.....	67
.....	60,000	100,000	.....	.....	.....	.....	.....	.....	.....	.....	5,199,000	211,519	68
767,000	.....	.....	.....	.....	.....	75,000	275,000	.....	153,000	.....	3,820,000	.....	69
200,000	400,000	150,000	.....	1,356,000	113,000	1,025,000	.....	100,000	149,000	1,819,000	.....	.....	70
470,000	414,000	145,000	.....	110,500	25,000	624,000	544,000	305,000	675,000	594,000	3,257,000	.....	71
3,100	103,100	3,100	117,100	89,100	9,800	153,500	633,000	560,000	345,000	.....	3,380,000	4,786,779	72
217,500	224,000	160,000	147,000	140,000	515,000	110,000	88,000	70,000	40,000	23,000	5,000	.....	73
19,000	10,000	10,000	10,000	10,000	10,000	9,000	9,000	9,000	9,000	-9,000	.....	1,165,000	74
.....	402,000	368,000	.....	35,000	293,000	818,000	.....	.....	.....	.....	.....	.....	75
105,580	105,310	102,060	98,960	100,210	95,210	94,210	87,660	61,175	55,675	21,425	47,800	36,304	76
2,514,000	21,000	47,000	5,000	3,500	1,000	11,000	1,000	10,000	1,000	.....	606,350	163,510	77
54,000	54,000	54,000	49,000	49,000	250,000	50,000	50,000	50,000	50,000	45,000	1,380,000	168,243	78
185,895	175,462	172,465	350,726	209,444	161,000	131,256	122,810	115,200	107,550	75,000	679,625	.....	79
77,174	45,254	37,000	38,000	38,000	63,000	38,000	25,000	117,500	160,000	.....	1,973,000	95,280	80
100,000	20,000	15,000	65,000	15,000	65,000	15,000	65,000	136,000	18,000	15,000	30,000	.....	81
12,500	12,500	27,500	25,350	37,500	89,500	202,500	2,500	2,500	321,000	.....	1,483,369	1,377	82
71,000	71,000	123,500	79,000	86,000	71,000	71,000	163,000	73,000	32,000	32,000	193,000	.....	83
68,000	80,655	17,500	51,500	15,000	15,000	15,000	70,500	10,000	10,000	10,000	39,000	70,083	84
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	784,000	925,000	.....	85
67,600	46,000	31,000	25,000	201,000	13,000	17,000	.....	.....	.....	.....	.....	.....	86
25,000	25,000	25,000	25,000	25,000	25,000	25,000	.....	.....	.....	.....	.....	.....	87
189,745	143,246	150,146	81,747	81,747	81,747	81,747	81,747	81,747	81,747	146,747	261,713	.....	88
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,405,000	.....	89
36,100	55,000	175,000	35,000	35,000	35,000	778,800	77,500	50,000	200,000	.....	.....	.....	90
.....	.....	1,368,000	.....	.....	.....	.....	.....	.....	.....	.....	750,000	.....	91
33,700	33,000	83,000	88,415	61,000	51,150	100,000	50,000	40,000	20,000	40,000	35,000	.....	92
10,000	54,000	10,000	55,000	10,000	110,000	10,000	45,000	10,000	75,000	.....	.....	.....	93
20,500	21,500	41,500	20,500	120,500	26,500	277,500	47,500	21,500	13,500	13,500	780,250	.....	94
.....	25,000	58,000	.....	20,000	.....	.....	.....	60,000	158,000	21,000	441,000	.....	95
183,900	87,000	.....	76,000	20,000	.....	1,118,000	215,500	539,500	314,900	53,000	106,750	500	96
20,000	87,000	25,000	50,000	25,000	40,000	10,000	22,000	15,000	28,000	390,000	395,000	1,999,350	97
629,000	10,000	10,000	10,000	60,000	1,560,000	3,260,000	420,000	60,000	60,000	410,000	800,000	.....	98
74,000	72,500	74,500	73,500	73,000	324,000	75,500	68,500	59,500	105,500	56,500	323,500	.....	99
50,000	56,000	62,500	90,000	55,000	.....	100,000	362,000	.....	.....	.....	3,373,000	.....	100
12,500	145,500	35,666	4,500	43,500	20,500	103,500	191,000	3,500	168,500	3,500	155,500	2,817,444	101
.....	.....	41,700	.....	.....	7,000	.....	88,600	48,000	66,200	73,500	820,575	.....	102
18,300	174,450	12,450	140,000	11,550	10,200	10,200	10,200	9,300	9,300	7,500	.....	.....	103
119,300	154,400	13,000	13,000	46,000	530,000	408,500	2,500	305,700	145,100	2,500	380,000	47,634	104
44,700	.....	138,000	218,500	.....	.....	.....	.....	.....	.....	.....	2,103,000	7,500	105
198,000	972,000	50,000	25,000	.....	35,000	70,000	270,000	109,000	.....	35,000	3,354,000	.....	106
90,500	25,000	37,000	68,000	109,000	45,000	206,000	73,000	183,000	39,000	95,000	.....	.....	107
11,000	12,000	11,000	12,000	11,000	12,000	11,000	12,000	756,000	72,000	11,000	2,024,000	.....	108
54,500	54,500	54,500	54,500	54,500	38,500	38,500	38,500	38,500	38,500	38,500	453,000	.....	109
92,000	35,000	188,500	135,000	28,000	19,000	3,000	3,000	1,000	.....	.....	.....	2,200	110
.....	.....	.....	59,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	111
35,000	35,000	30,000	20,000	20,000	15,000	10,000	87,500	15,000	15,000	15,000	267,000	.....	112
29,167	9,167	204,167	961,000	338,000	265,000	235,000	180,000	305,000	170,000	56,000	4,472,000	29,000	113
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912.													
$72,108	$27,700	.....	$16,500	$60,000	$60,000	$28,500	$40,000	$100,000	$111,900	.....	.....	.....	114
16,000	16,000	$13,500	13,500	13,500	13,500	13,500	8,000	8,000	8,000	.....	.....	$565,207	115
115,000	98,000	104,000	88,000	56,000	102,000	100,000	114,000	147,000	23,000	$141,000	$886,000	.....	116
84,955	59,736	66,000	75,522	55,689	79,050	69,248	93,000	75,401	104,027	115,885	555,064	.....	117
10,000	10,000	10,000	130,000	10,000	10,000	10,000	10,000	10,000	10,000	45,000	960,000	.....	118
.....	.....	.....	58,000	562,000	329,000	25,000	.....	.....	322,000	.....	.....	153,940	119
16,000	18,000	241,000	166,000	16,000	266,000	16,000	66,000	11,000	11,000	306,000	1,475,000	.....	120
100,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,526,000	129,456	121
45,500	74,000	12,000	14,000	22,000	13,000	79,000	.....	51,500	.....	132,000	300,000	.....	122
99,500	147,200	264,200	195,200	130,200	700	700	18,000	.....	12,000	40,000	354,000	.....	123
33,202	33,202	33,022	33,202	49,202	22,202	22,202	22,202	22,202	22,202	22,202	337,038	.....	124
25,000	.....	.....	53,000	.....	36,000	33,000	162,000	45,000	20,000	10,000	279,000	.....	125
552,000	39,000	13,000	12,000	237,000	161,000	134,000	19,000	12,000	5,000	3,000	22,000	.....	126
44,986	35,000	569,100	223,127	290,000	9,400	.....	40,000	111,212	134,000	.....	.....	.....	127
100,000	85,000	.....	.....	224,000	75,000	.....	.....	.....	.....	.....	450,000	.....	128

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TABLE 31.—FUNDED AND SPECIAL ASSESSMENT DEBTS AT

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY.	Total.	Prior to 1913	1913	1914	1915	1916	1917	1918	1919	1920	1921
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912—Continued.											
129	Lincoln, Nebr.	$1,620,361	$55,000	$79,000	$93,500	$98,500	$125,500	$105,500	$107,100	$107,100	$78,550	$83,550
130	Davenport, Iowa	813,000	8,000	10,500	34,500	12,500	197,500	17,500	17,500	27,500	87,500	112,500
131	El Paso, Tex.	2,617,000	.....	.....	.....	.....	.....	.....	.....	11,000	25,000	.....
132	San Diego, Cal.	4,165,063	.....	122,200	121,700	121,700	121,589	120,848	120,200	119,710	119,710	119,710
133	Tampa, Fla.	1,010,500	.....	.....	.....	.....	.....	.....	.....	.....	.....	300,000
134	McKeesport, Pa.	1,335,463	428,000	1,000	85,000	200,000	.....	.....	.....	.....	.....	.....
135	Flint, Mich.	1,128,753	16,884	45,435	42,934	24,000	14,500	14,500	14,500	20,000	22,000	22,000
136	Kalamazoo, Mich.	1,325,430	118,260	120,660	165,300	88,900	106,900	77,680	94,280	80,150	61,000	58,300
137	Racine, Wis.	839,643	11,484	97,082	62,968	60,965	83,968	68,966	58,572	75,673	51,374	45,240
138	Superior, Wis.	1,151,559	130,675	11,300	279,300	10,900	11,050	10,000	10,000	10,000	.....	.....
139	Wheeling, W. Va.	1,223,500	10,000	10,000	10,000	10,000	10,000	10,000	10,000	85,500	10,000	10,000
140	Macon, Ga.	1,428,000	.....	6,000	6,000	6,000	26,000	42,000	26,000	26,000	28,000	38,000
141	Newton, Mass.	5,543,300	.....	66,000	433,000	464,000	211,000	358,100	209,000	156,950	336,000	204,900
142	Butte, Mont.	799,234	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
143	Woonsocket, R. I.	3,332,000	.....	.....	.....	100,000	83,000	.....	.....	150,000	.....	82,000
144	Montgomery, Ala.	3,506,455	.....	.....	.....	.....	6,700	2,250	161,490	5,425	4,000	301,350
145	Chester, Pa.	1,550,900	26,500	26,000	84,500	111,000	900	3,000	9,000	4,000	109,000	1,000
146	Fitchburg, Mass.	1,484,638	.....	294,040	105,340	72,839	63,619	49,700	41,000	35,400	21,900	21,400
147	Dubuque, Iowa	1,281,615	4,250	500	4,500	16,059	296,950	390,819	66,755	56,132	319,250	62,000
148	Galveston, Tex.	4,899,538	.....	.....	.....	156,000	.....	.....	.....	.....	.....	.....
149	West Hoboken, N. J.	1,085,260	70,726	94,762	27,272	12,500	12,500	9,500	9,500	9,500	9,500	9,500
150	New Castle, Pa.	634,216	.....	.....	.....	35,000	6,000	25,000	47,000	10,000	57,000	145,000
151	Roanoke, Va.	1,686,000	.....	.....	60,000	.....	.....	.....	100,000	.....	.....	.....
152	Elmira, N. Y.	1,020,000	.....	40,000	42,000	51,000	43,000	43,000	42,500	42,500	42,000	44,000
153	Huntington, W. Va.	926,200	.....	.....	.....	.....	.....	.....	28,200	.....	180,000	82,000
154	East Orange, N. J.	3,172,314	37,414	52,514	131,002	48,261	46,415	45,484	40,910	133,897	32,093	23,061
155	Knoxville, Tenn.	3,565,664	.....	74,670	203,139	106,500	11,500	145,511	.....	175,000	34,000	989,000
156	Hamilton, Ohio.	2,405,755	5,480	57,980	76,610	45,991	40,366	67,666	57,423	60,461	145,161	121,161
157	Lexington, Ky.	1,226,981	.....	.....	.....	.....	.....	.....	160,000	.....	150,000	5,266
158	Springfield, Mo.	140,500	.....	.....	.....	.....	.....	.....	.....	.....	.....	40,500
159	Quincy, Ill.	501,000	70,000	72,333	67,334	71,333	67,000	73,000	80,080	.....	.....	.....
160	Charlotte, N. C.	1,805,000	.....	.....	.....	.....	.....	.....	50,000	.....	75,000	40,000
161	Joliet, Ill.	390,139	.....	16,453	124,853	8,700	7,600	56,533	4,900	17,100	2,400	2,000
162	Pasadena, Cal.	1,644,549	.....	26,668	26,668	26,668	31,001	31,001	31,001	35,334	35,334	35,334
163	Auburn, N. Y.	1,149,427	50,927	75,031	94,160	89,309	85,294	81,556	73,151	72,653	67,213	65,863
164	Everett, Mass.	1,474,515	.....	98,750	87,300	82,100	71,100	64,700	57,850	47,250	41,250	135,250
165	Decatur, Ill.	690,968	14,174	46,067	42,235	73,638	68,398	35,417	24,588	61,825	63,590	16,245
166	Portsmouth, Va.	1,700,300	700	.....	.....	.....	.....	.....	82,800	.....	150,000	.....
167	Perth Amboy, N. J.	2,056,464	.....	18,900	44,264	46,600	245,100	46,000	93,100	10,000	65,000	2,500
168	Taunton, Mass.	2,388,383	8,000	49,100	55,500	94,000	82,600	96,500	119,500	90,000	75,183	39,000
169	Quincy, Mass.	2,296,896	.....	275,476	239,370	221,300	190,300	165,300	152,550	137,800	128,800	110,800
170	Lansing, Mich.	422,578	77,458	78,060	61,560	48,000	26,500	10,000	22,000	12,000	37,000	10,000
171	Pittsfield, Mass.	2,141,991	5,991	99,000	109,000	125,000	173,000	125,000	115,000	113,000	109,000	102,000
172	Cedar Rapids, Iowa	1,112,000	.....	70,600	43,700	43,700	142,700	49,700	118,200	87,700	109,700	74,700
173	Oshkosh, Wis.	488,850	.....	29,650	36,150	24,650	13,650	15,650	236,650	5,650	41,650	5,150
174	San Jose, Cal.	1,203,375	.....	38,425	37,925	37,925	37,925	37,925	37,925	37,925	37,925	37,925
175	Amsterdam, N. Y.	1,138,323	.....	24,455	17,500	17,500	76,500	17,500	17,500	16,000	16,000	128,000
176	Jamestown, N. Y.	1,597,102	23,441	26,041	26,041	124,041	41,041	91,041	67,867	59,567	62,631	59,334
177	Mount Vernon, N. Y.	3,583,450	35,000	136,000	380,500	142,500	82,500	105,000	97,500	95,000	90,000	55,000
178	Niagara Falls, N. Y.	3,303,242	.....	202,110	391,270	122,889	75,780	74,502	38,706	110,511	93,671	159,000
179	Jackson, Mich.	630,500	68,500	8,500	15,000	25,000	.....	15,000	20,000	25,000	23,000	23,000
180	Williamsport, Pa.	461,600	.....	.....	35,000	.....	.....	.....	.....	.....	.....	.....
181	Joplin Mo.	381,500	.....	.....	.....	.....	.....	.....	.....	.....	38,000	47,000
182	Lima, Ohio.	1,379,195	4,000	95,871	91,328	88,328	222,328	81,328	79,328	90,328	66,328	63,328
183	Muskogee, Okla.	4,033,969	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
184	Chelsea, Mass.	2,307,600	.....	.....	.....	.....	50,000	.....	.....	.....	.....	384,000
185	New Rochelle, N. Y.	3,202,936	.....	128,000	144,000	171,500	176,500	178,000	170,000	182,136	176,000	150,000
186	Aurora, Ill.	913,900	500	73,100	104,100	72,900	72,600	71,300	68,800	58,200	49,600	39,800
187	Lorain, Ohio.	1,943,699	.....	118,492	117,100	243,600	114,500	170,500	75,950	80,500	101,380	47,500
188	Austin, Tex.	2,297,000	.....	47,483	47,483	47,483	47,483	47,484	47,484	47,484	47,484	47,484
189	Newport, Ky.	1,292,700	500	52,500	107,724	8,542	8,542	8,542	38,542	96,642	8,542	8,542
190	Orange, N. J.	2,162,019	4,000	68,568	69,069	55,568	55,568	55,568	52,373	49,326	49,326	49,326
191	La Crosse, Wis.	1,468,052	335	23,616	16,852	57,602	26,565	5,065	28,477	124,257	63,157	73,157
192	Lynchburg, Va.	2,994,300	.....	27,500	169,200	109,800	7,000	7,000	.....	.....	.....	.....
193	Shreveport, La.	676,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
194	Colorado Springs, Colo.	2,435,037	.....	.....	.....	.....	97,000	129,000	465,837	.....	.....	240,700
195	Council Bluffs, Iowa	990,000	99,500	34,500	17,500	87,500	54,500	44,000	44,500	98,000	90,000	60,000

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CLOSE OF YEAR, CLASSIFIED BY YEAR OF MATURITY: 1912—Continued.

assigned to each, see page 20. For a text discussion of this table, see page 113.]

1922	1923	1924	1925	1926	1927	1928	1929	1930	1931	1932	Later than 1932	Not reported.	City number.
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912—Continued.													
$63,550	$42,050	$104,250	$45,350	$15,550	$37,650	$13,950	$13,950	$2,500	$2,500	$2,500	.....	$343,261	129
27,500	32,500	32,500	32,500	32,500	37,500	37,500	37,500	7,500	7,500	2,500	.....	.....	130
.....	.....	.....	.....	.....	.....	.....	40,000	30,000	.....	.....	$2,361,000	150,000	131
119,710	119,710	119,710	120,110	119,210	102,210	94,210	94,210	94,210	94,210	94,210	1,294,986	611,000	132
.....	.....	.....	.....	.....	.....	.....	270,500	.....	.....	.....	440,000	.....	133
.....	.....	65,000	30,000	.....	.....	69,000	.....	90,000	.....	.....	239,000	128,463	134
22,000	22,000	152,000	22,000	19,500	18,000	99,500	12,000	12,000	412,000	12,000	89,000	.....	135
252,900	34,900	23,400	21,400	21,400	.....	.....	.....	.....	.....	.....	.....	.....	136
37,351	35,000	29,000	29,000	25,000	17,000	17,000	13,000	12,000	6,000	3,000	.....	.....	137
.....	.....	204,834	273,500	.....	.....	.....	100,000	100,000	.....	.....	.....	.....	138
10,000	10,000	60,800	10,000	10,000	10,000	10,000	10,000	10,000	10,000	.....	897,200	.....	139
38,000	168,000	38,000	38,000	178,000	88,000	48,000	48,000	51,000	51,000	51,000	252,000	175,000	140
504,850	198,000	348,000	219,000	219,000	199,000	170,000	16,500	36,000	104,000	44,000	1,046,000	.....	141
71,200	.....	35,600	400,000	71,200	.....	.....	.....	.....	.....	35,600	.....	185,634	142
.....	300,000	391,000	150,000	.....	676,000	.....	150,000	.....	200,000	.....	1,050,000	.....	143
.....	13,750	261,880	31,330	85,260	268,500	775,520	260,000	.....	.....	.....	1,289,000	60,000	144
45,000	30,000	.....	100,000	.....	.....	.....	176,000	100,000	125,000	600,000	.....	.....	145
323,700	214,800	4,800	54,800	49,800	4,800	6,800	6,800	6,300	6,300	6,200	46,300	45,000	146
15,400	.....	.....	49,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	147
.....	.....	.....	.....	.....	487,000	.....	.....	.....	.....	.....	4,256,500	38	148
49,500	9,500	9,500	109,500	9,500	9,500	9,500	9,500	9,500	9,500	8,000	577,000	.....	149
50,000	.....	.....	.....	.....	35,000	.....	.....	30,000	50,000	.....	.....	144,216	150
.....	.....	.....	.....	.....	.....	.....	15,000	.....	.....	1,511,000	.....	.....	151
46,000	43,000	42,000	42,000	75,000	42,000	41,000	38,000	130,000	32,000	32,000	67,000	.....	152
.....	75,000	.....	12,000	.....	12,000	.....	.....	.....	.....	25,000	512,000	.....	153
11,000	11,000	9,500	1,500	.....	.....	.....	75,000	.....	75,000	45,000	2,211,745	141,518	154
.....	37,000	.....	.....	.....	35,000	.....	130,000	.....	.....	.....	1,591,000	33,344	155
86,323	49,685	131,955	117,186	216,687	67,187	88,631	14,428	115,428	89,928	32,428	293,898	420,662	156
.....	.....	45,000	.....	.....	.....	.....	.....	.....	.....	120,000	537,070	209,645	157
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	100,000	.....	.....	158
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	159
.....	10,000	.....	.....	.....	.....	.....	300,000	.....	40,000	.....	1,290,000	.....	160
2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	.....	127,600	161
35,334	27,734	27,734	27,734	27,734	32,068	32,068	32,068	32,068	32,068	32,068	1,026,862	.....	162
61,535	50,235	49,735	49,735	29,735	24,010	24,010	24,010	24,010	24,010	6,270	26,915	.....	163
57,751	148,214	86,000	14,000	6,000	6,000	6,000	105,000	5,000	203,000	2,000	151,000	.....	164
12,000	42,207	12,000	12,000	14,000	6,000	6,000	132,584	8,000	.....	.....	.....	.....	165
57,500	.....	200,000	.....	37,000	35,000	32,000	25,000	153,400	61,500	25,000	807,000	33,400	166
292,000	100,000	144,000	.....	87,000	.....	35,000	17,000	15,000	.....	.....	795,000	.....	167
563,500	14,000	37,500	4,000	4,000	224,500	90,500	63,000	218,000	14,000	197,000	249,000	.....	168
100,800	72,800	49,800	46,300	44,000	40,000	36,000	31,500	29,500	25,500	24,500	165,500	.....	169
10,000	30,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	170
92,000	92,000	79,000	82,000	82,000	72,000	65,000	65,000	65,000	65,000	65,000	242,000	.....	171
2,700	2,700	2,700	2,700	2,700	152,700	2,700	2,700	1,700	198,000	.....	.....	.....	172
5,000	15,000	10,000	.....	.....	.....	.....	50,000	.....	.....	.....	.....	.....	173
37,925	37,925	37,925	42,925	42,925	42,925	29,925	28,925	28,925	28,925	28,925	473,375	.....	174
48,000	48,000	18,000	18,000	73,000	16,000	16,000	216,000	21,000	21,500	13,500	245,000	51,368	175
54,333	197,833	36,833	86,833	21,833	21,833	53,833	11,833	111,833	11,833	11,833	374,997	20,397	176
35,000	45,000	35,000	45,000	70,000	45,000	85,000	100,000	90,000	65,000	51,000	1,001,450	697,000	177
74,500	64,500	89,000	35,000	39,500	29,000	196,500	35,500	78,000	106,500	97,400	1,072,919	116,484	178
15,000	25,000	25,000	15,000	50,000	.....	20,000	20,000	48,500	65,000	.....	120,000	.....	179
47,700	2,500	.....	.....	.....	.....	.....	317,000	.....	.....	.....	46,900	12,500	180
.....	.....	.....	.....	42,000	.....	129,500	50,000	75,000	.....	.....	.....	.....	181
29,000	29,000	29,000	29,000	25,000	11,000	7,000	6,000	105,700	1,000	.....	.....	225,000	182
.....	155,000	100,000	100,000	.....	.....	.....	374,000	.....	.....	175,000	1,485,000	1,644,969	183
7,200	.....	141,400	200,000	65,000	110,000	.....	.....	125,000	125,000	.....	1,100,000	.....	184
130,320	122,900	107,000	117,000	106,769	91,122	83,000	84,000	77,000	59,421	37,000	496,700	205,568	185
32,500	15,000	15,000	87,000	15,000	15,000	15,000	15,000	15,000	77,500	1,000	.....	.....	186
43,677	36,500	30,000	134,000	28,000	31,000	28,500	25,000	72,500	140,000	65,000	240,000	.....	187
47,484	47,484	47,484	47,484	47,484	47,484	47,484	47,484	47,484	47,484	47,484	722,324	625,000	188
13,542	10,043	78,545	8,545	63,545	7,436	7,436	35,236	513,436	44,436	4,841	167,041	.....	189
49,327	31,000	51,000	51,000	50,000	50,000	50,000	52,000	40,000	131,400	59,400	1,038,200	.....	190
25,822	20,000	70,000	150,000	75,000	15,000	15,000	190,000	.....	85,000	.....	.....	403,147	191
.....	.....	.....	.....	49,500	425,000	30,000	.....	27,000	6,300	100,000	2,036,000	.....	192
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	676,000	193
24,500	.....	158,000	235,000	367,000	.....	.....	85,000	80,000	125,000	.....	.....	428,000	194
40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	.....	.....	.....	.....	195

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TABLE 32.—INTEREST-BEARING DEBT,[1] CLASSIFIED BY RATE OF INTEREST: 1912.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 114.]

City number.	CITY.	Total.	3 per cent.	3½ per cent.	3.65 per cent.	4 per cent.	4½ per cent.	5 per cent.	6 per cent.	7 per cent.	Other reported rates.	Rates not reported.
	Grand total	$2,790,887,275	$330,761,629	$589,072,695	$19,264,950	$925,192,978	$318,285,179	$171,733,730	$44,807,787	$14,408,750	$268,307,075	$109,052,502
	Group I	1,715,354,568	321,295,321	463,580,207	1,991,000	471,873,717	106,726,228	36,896,852	4,245,496	9,216,500	220,050,345	79,448,902
	Group II	292,550,041	2,617,689	47,693,062	16,193,950	136,775,000	43,936,534	25,439,526	200,985	1,212,000	13,753,727	4,727,368
	Group III	405,404,207	5,611,375	51,109,732	285,000	165,117,702	77,918,433	37,869,783	21,735,763	1,614,056	24,123,872	20,018,491
	Group IV	222,492,040	813,875	16,672,783	95,000	91,627,781	51,976,629	43,148,913	10,160,833	2,250,343	4,811,255	934,628
	Group V	155,086,419	423,169	10,016,911	700,000	59,798,778	37,727,350	28,378,651	8,464,710	115,851	5,537,876	3,923,123
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1912.											
1	New York, N. Y.	$1,164,067,384	$303,304,421	$298,767,901	$20,000	$186,419,213	$94,964,713	$5,737,650	$2,985,425	$9,216,500	$187,197,724	$75,453,837
2	Chicago, Ill.	91,414,473		1,795,128		62,140,944	2,426,000	17,592,464	400		7,459,537	
3	Philadelphia, Pa.	114,789,867	13,954,500	40,312,000		60,460,825	10,000				52,542	
4	St. Louis, Mo.	26,486,691		1,880,000	1,871,000	19,221,691		500,000			2,884,000	130,000
5	Boston, Mass.	118,357,648	4,036,400	60,534,998		53,749,450	7,800				29,000	
6	Cleveland, Ohio	52,546,352				36,916,572	4,402,612	3,022,325	87,250		6,519,800	1,647,793
7	Baltimore, Md.	71,369,383		46,553,300		16,229,000		6,280,000			2,307,083	
8	Pittsburgh, Pa.	61,234,904		5,576,130		31,594,828	4,765,100	3,638,935	1,222,421		13,630,659	806,833
9	Detroit, Mich.	15,087,866		8,160,750	100,000	5,141,196	150,003	125,478				1,410,439
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1912.											
10	Buffalo, N. Y.	$30,676,275	$285,000	$10,619,695		$15,716,405			$142,125	$1,095,000	$2,268,145	$549,905
11	San Francisco, Cal.	22,179,300		3,352,300			$3,781,000	$15,046,000				
12	Milwaukee, Wis.	13,137,068		1,820,000		5,743,500	2,024,500	632,050			826,203	2,090,815
13	Cincinnati, Ohio	65,462,619	2,130,000	23,007,665	$7,278,000	31,763,067	422,550	811,489	35,059		5,589	9,200
14	Los Angeles, Cal.	41,530,572				4,256,437	32,753,700	926,335	3,600		3,590,500	
15	Newark, N. J.	42,826,763		7,510,000	657,400	33,767,973	680,090		11,300		200,000	
16	New Orleans, La.	43,913,814		313,402		30,418,988		8,023,652		117,000	4,892,229	148,543
17	Washington, D. C.	10,240,500	202,689		8,258,550						1,779,061	
18	Minneapolis, Minn.	22,583,130		1,070,000		15,108,630	4,274,694		8,901		192,000	1,928,905
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1912.											
19	Jersey City, N. J.	$29,854,608		$516,100		$11,373,782	$9,414,976	$5,021,000		$1,050,000	$1,578,750	
20	Seattle, Wash.	33,577,817				3,415,000	10,606,000	6,373,000	$213,092		11,145,965	$1,824,760
21	Kansas City, Mo.	10,570,356		1,900,000		4,850,000	3,362,000	137,000	30,000	291,356		
22	Indianapolis, Ind.	4,779,300		2,033,000		2,609,500	64,000	12,800	40,000			
23	Providence, R. I.	19,546,000	$3,900,000	5,629,000		9,759,000					258,000	
24	Portland, Oreg.	27,904,364				7,883,500	650,000	5,308,200	450,000			13,612,664
25	Rochester, N. Y.	17,733,836	300,000	8,116,000		2,418,593	1,354,000	420,000			5,125,243	
26	Denver, Colo.	9,546,739				314,400	71,000	1,244,556	7,810,050		27,000	79,703
27	Louisville, Ky.	13,639,575	286,375	2,653,400		9,085,800	1,280,000	313,000			21,000	
28	St. Paul, Minn.	12,132,067		99,000		7,094,200	3,533,305	1,280,772	37,159		79,598	8,035
29	Columbus, Ohio	18,813,690		583,000		16,129,200	1,190,900	439,800				465,790
30	Toledo, Ohio	11,915,403	25,000	1,238,000	$285,000	7,169,313	791,000	99,000			1,658,000	650,090
31	Oakland, Cal.	6,140,837				1,128,000	4,671,837	322,000	19,000			
32	Atlanta, Ga.	6,248,700		1,018,000		1,522,000	3,480,000	127,000	99,000	1,700	1,000	
33	Worcester, Mass.	11,203,132		4,623,300		6,579,325					507	
34	Birmingham, Ala.	7,925,057				3,000		4,698,773	2,595,012	65,000	220,495	342,777
35	Syracuse, N. Y.	10,398,916	1,000,000	3,063,250		2,857,857	2,547,600					930,209
36	New Haven, Conn.	4,005,500		1,584,000		2,042,500	85,000	192,000	100,000		2,000	
37	Memphis, Tenn.	12,267,202				3,698,500	5,269,000	639,000	2,162,702		498,000	
38	Scranton, Pa.	3,902,235		363,000		1,858,000	604,000	150,000	377,235		550,000	
39	Richmond, Va.	12,021,059		405,000		10,494,675	120,000	877,944	121,000		2,440	
40	Paterson, N. J.	4,957,393				2,474,500	1,886,000	429,893			7,000	160,000
41	Omaha, Nebr.	16,361,955				2,182,000	12,230,000	200,000				1,749,955
42	Fall River, Mass.	7,516,109		2,206,250		4,904,500	99,000				150,000	154,359
43	Spokane, Wash.	13,282,134				560,000	5,660,000	1,428,500	5,333,634		300,000	
44	Dayton, Ohio	6,218,880		290,000		3,637,400	476,000	1,772,130	43,350			
45	Grand Rapids, Mich.	4,474,739		130,000		1,812,600	2,490,000			2,000		40,139
46	Nashville, Tenn.	5,928,741		70,000		2,810,000	2,617,000	230,890	200,851			
47	Bridgeport, Conn.	2,257,800		836,000		1,323,300	24,500	1,000	5,000		68,000	
48	Lowell, Mass.	4,328,777		175,545		3,801,503	102,250	10,000	36,200		203,279	
49	Cambridge, Mass.	11,566,350	100,000	5,638,450		5,802,900			25,000			
50	San Antonio, Tex.	2,793,500				19,000	790,000	1,874,500	110,000			
51	New Bedford, Mass.	9,063,912		1,303,000		7,488,077	97,000	43,000	132,835			
52	Hartford, Conn.	8,212,364		5,092,000		2,190,073	379,500	172,200	23,481		355,110	
53	Dallas, Tex.	4,434,500				2,598,500	100,000	1,169,000	225,000		342,000	
54	Trenton, N. J.	6,964,994		694,205		4,341,319	999,570	922,800			7,100	
55	Albany, N. Y.	5,688,462		823,232		3,536,885		40,000	170,000	204,000	914,345	
56	Salt Lake City, Utah	7,227,204				3,349,000	873,000	1,020,000	1,376,162		609,042	

[1] The interest-bearing debt of cities is that represented by the funded and floating debt obligations, special assessment bonds and certificates, and revenue bonds, notes, and interest-bearing warrants.

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TABLE 32.—INTEREST-BEARING DEBT,[1] CLASSIFIED BY RATE OF INTEREST: 1912—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 114.]

City number.	CITY.	Total.	3 per cent.	3½ per cent.	3.65 per cent.	4 per cent.	4½ per cent.	5 per cent.	6 per cent.	7 per cent.	Other reported rates.	Rates not reported.
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1912.												
57	Reading, Pa.	$2,344,600		$472,500		$1,310,000	$8,000		$551,500		$2,600	
58	Camden, N. J.	5,050,150		251,200		3,125,000	1,408,750	$180,200				$85,000
59	Springfield, Mass.	6,856,700	$267,000	2,949,200		3,670,500						
60	Tacoma, Wash.	12,350,127					3,331,000	6,735,000	271,500	$1,971,456		41,171
61	Lynn, Mass.	5,165,100		1,058,100		3,483,000	87,000				537,000	
62	Des Moines, Iowa	2,796,423		25,000		1,355,000	1,303,161	41,000	34,000			38,262
63	Lawrence, Mass.	3,184,600		111,500		2,773,300					300,000	
64	Wilmington, Del.	4,071,100		210,000		2,958,000	893,100	10,000				
65	Kansas City, Kans.	7,295,859					4,314,255	2,767,235	192,606			21,763
66	Yonkers, N. Y.	9,368,938		827,350		2,523,051	4,554,170	490,000	435,000	100,000	439,350	17
67	Youngstown, Ohio	3,559,981				520,500	1,275,200	1,764,281				
68	Houston, Tex.	6,921,046					1,900,000	3,395,000	1,414,527		211,519	
69	Fort Worth, Tex.	5,520,832				723,000	1,400,000	2,427,268	841,846	5,250	123,468	
70	Duluth, Minn.	7,157,000				2,926,000	1,747,000	2,417,000	67,000			
71	Norfolk, Va.	8,657,951				4,323,000	1,575,000	2,381,901	374,000		4,050	
72	Oklahoma City, Okla.	10,483,727				100,000	1,143,000	4,185,500	5,012,727	17,500		25,000
73	Schenectady, N. Y.	4,797,323	45,000	111,000		2,187,693	1,611,234	525,071	2,320		315,000	
74	Somerville, Mass.	2,024,000		377,000		1,297,000					350,000	
75	St. Joseph, Mo.	2,481,750		123,900		2,344,000	10,000				3,850	
76	Utica, N. Y.	2,172,609		277,637		778,064	651,482	121,573			343,853	
77	Elizabeth, N. J.	3,503,448				3,251,850		251,598				
78	Waterbury, Conn.	3,559,243		516,000		1,760,000	274,190	19,053			790,000	200,000
79	Troy, N. Y.	4,696,539		1,124,935		2,239,159	1,310,398	22,047				
80	Akron, Ohio	4,997,419			$95,000	2,730,800	1,994,007	136,312				41,300
81	Manchester, N. H.	1,841,850		716,850		875,000	100,000	150,000				
82	Hoboken, N. J.	3,276,218		196,000		1,721,515	863,704	337,034		137	157,828	
83	Wilkes-Barre, Pa.	2,070,300		218,000		419,500	1,180,000	251,700			1,100	
84	Erie, Pa.	1,255,238		203,155		924,000		58,000	70,083			
85	Evansville, Ind.	1,791,000		66,000		1,709,000					16,000	
86	Peoria, Ill.	1,506,244		50,000		499,800	130,000	798,700				27,744
87	Fort Wayne, Ind.	1,117,052		371,000		426,000	299,000	5,282	15,800			
88	Harrisburg, Pa.	3,314,690	96,000	547,937		2,560,563		109,896	300			
89	Savannah, Ga.	3,014,655					2,405,000	380,462	49,680		179,513	
90	East St. Louis, Ill.	2,536,000				130,000	1,012,500	1,393,500				
91	Jacksonville, Fla.	2,361,606					250,000	1,868,000	87,606	156,000		
92	South Bend, Ind.	1,110,758		35,000		945,241	30,000	95,017	5,500			
93	Terre Haute, Ind.	822,000				822,000						
94	Passaic, N. J.	2,046,547		243,000		427,000	1,063,750	308,040	435		4,059	263
95	Johnstown, Pa.	863,300		169,000		384,000	230,000	80,000			300	
96	Bayonne, N. J.	3,772,150				533,850	1,543,800	1,690,000	4,000			500
97	Brockton, Mass.	3,809,350		1,202,350		2,207,000						400,000
98	Portland, Me.	8,617,474		1,063,000		7,199,211	50,000	144,324	13,000		147,939	
99	Holyoke, Mass.	3,580,100		798,100		2,682,000					100,000	
100	Charleston, S. C.	4,153,750				3,712,000	100,000	336,500			5,250	
101	Wichita, Kans.	5,416,091				174,500	564,583	3,660,650	197,000			19,358
102	Allentown, Pa.	1,213,675	25,000	527,900		655,900		4,875				
103	Springfield, Ill.	1,493,590		485,000		426,800		580,304	1,486			
104	Covington, Ky.	2,585,892				2,187,500	13,665	92,530	299,813		292,384	
105	Altoona, Pa.	2,728,420				2,459,500		207,500	61,420			
106	Pawtucket, R. I.	6,313,092		376,000		4,888,000	600,000	122,000			327,092	
107	Canton, Ohio	2,726,472		63,500		896,932	1,417,680	348,360				
108	Mobile, Ala.	3,872,575	293,000			60,000	2,602,000	837,500	58,075		22,000	
109	Sacramento, Cal.	1,408,231				958,500	404,500	5,000	33,131		7,100	
110	Saginaw, Mich.	2,382,890		372,700		1,888,940	62,000				25,000	34,250
111	Sioux City, Iowa	1,670,678				315,000	1,032,500	256,700	66,478			
112	Binghamton, N. Y.	924,451	87,875	422,969		308,607					105,000	
113	Atlantic City, N. J.	8,349,000		110,000		1,851,000	5,231,000	1,157,000				
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912.												
114	Rockford, Ill.	$1,378,535				$539,800		$836,735				$2,000
115	Little Rock, Ark.	1,217,858						295,000	$643,907	$21,300	$257,651	
116	Augusta, Ga.	2,582,525		$296,000		577,000	$985,500	270,000	449,925		4,100	
117	Springfield, Ohio	2,505,796				421,836	1,377,825	569,882	35,985		99,992	276
118	Lancaster, Pa.	1,409,000		475,000		920,000			14,000			
119	Pueblo, Colo.	3,151,463				672,376	1,071,000	603,104	159,000		40,000	605,983
120	New Britain, Conn.	3,211,950		411,000		2,680,250		5,700			115,000	
121	Chattanooga, Tenn.	3,358,433		100,000		2,407	2,526,000	500,000	188,789			41,237
122	York, Pa.	1,124,646		247,358	$47,000	636,800	81,000	19,900	36,688		56,000	
123	Malden, Mass.	2,198,300		643,500		1,525,800		29,000				
124	Berkeley, Cal.	951,087					951,087					
125	Bay City, Mich.	1,300,700				860,000		398,000			28,000	14,700
126	Haverhill, Mass.	2,344,000		146,000		2,028,000					170,000	
127	Topeka, Kans.	2,493,445				866,061	934,510	620,674	53,500		18,700	
128	Salem, Mass.	1,282,050		259,500		897,550	75,000				50,000	

[1] The interest-bearing debt of cities is that represented by the funded and floating debt obligations, special assessment bonds and certificates, and revenue bonds, notes, and interest-bearing warrants.

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TABLE 32.—INTEREST-BEARING DEBT,[1] CLASSIFIED BY RATE OF INTEREST: 1912—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 114.]

City number.	CITY.	Total.	3 per cent.	3½ per cent.	3.65 per cent.	4 per cent.	4½ per cent.	5 per cent.	6 per cent.	7 per cent.	Other reported rates.	Rates not reported.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912—Continued.											
129	Lincoln, Nebr.	$1,702,129				$316,000	$461,100	$346,438				$78,591
130	Davenport, Iowa	813,000				678,000	65,000		$20,000		$50,000	
131	El Paso, Tex.	2,832,111						2,452,926	379,185			
132	San Diego, Cal.	4,165,063					3,554,063					611,000
133	Tampa, Fla.	1,085,889						710,500	300,000	$75,389		
134	McKeesport, Pa.	1,383,130		$159,000		705,000	66,000				277,000	176,130
135	Flint, Mich.	1,166,273				600,500	50,000	78,040			400,213	37,520
136	Kalamazoo, Mich.	1,347,930		20,000		609,340	662,890	33,200				22,500
137	Racine, Wis.	839,643		44,000		247,000	318,000	116,850	113,793			
138	Superior, Wis.	1,151,559		272,000		363,334	311,000	4,550	80,000		120,675	
139	Wheeling, W. Va.	1,250,710				897,200	214,500	75,500	63,510			
140	Macon, Ga.	1,452,826				237,000	1,045,000	146,000		18,162		6,664
141	Newton, Mass.	5,843,300	$75,000	1,031,800	$147,000	4,351,600					237,900	
142	Butte, Mont.	1,456,366					613,600		842,766			
143	Woonsocket, R. I.	3,432,000		272,000		2,410,000	650,000				100,000	
144	Montgomery, Ala.	3,840,966				302,608	1,654,000	766,786	1,117,572			
145	Chester, Pa.	1,606,900		456,000		370,000	454,400				326,500	
146	Fitchburg, Mass.	2,025,787		266,518		1,587,500	10,000	36,769			125,000	
147	Dubuque, Iowa.	1,517,629		13,250		833,532	333,000	101,364	236,483			
148	Galveston, Tex.	4,899,538				185,000	292,500	4,422,000			38	
149	West Hoboken, N. J.	1,330,260				298,500	277,000	611,411			143,349	
150	New Castle, Pa.	639,216		172,000		96,000	47,000		89,216		175,000	60,000
151	Roanoke, Va.	1,686,000				492,000	914,000	120,000	160,000			
152	Elmira, N. Y.	1,071,084		532,500		159,500	155,000		51,084		173,000	
153	Huntington, W. Va.	926,200				25,000	25,000	527,200	349,000			
154	East Orange, N. J.	3,622,574		350,000		2,345,995	25,800	900,779				
155	Knoxville, Tenn.	3,580,543				289,000	1,630,000	1,232,150	414,514		1,546	13,333
156	Hamilton, Ohio.	2,405,755		16,000		1,486,158	695,841	130,756			77,000	
157	Lexington, Ky.	1,318,237				390,500	471,570	161,464	304,703			
158	Springfield, Mo.	140,500				35,000		105,500				
159	Quincy, Ill.	507,250				228,000	233,000	44,250	2,000			
160	Charlotte, N. C.	1,832,124				41,889	1,100,000	584,000	5,450		10,785	
161	Joliet, Ill.	588,138		12,106		49,000	143,800	362,046	21,186			
162	Pasadena, Cal.	1,644,549				681,048	963,501					
163	Auburn, N. Y.	1,259,022				802,881	323,810	42,555			89,776	
164	Everett, Mass.	1,769,515				1,727,015		12,500			30,000	
165	Decatur, Ill.	690,968				436,627		254,341				
166	Portsmouth, Va.	1,847,800				351,900	695,000	536,800	82,800		33,800	147,500
167	Perth Amboy, N. J.	2,412,564				1,096,464	833,000	67,000			356,100	
168	Taunton, Mass.	2,534,100		538,500		1,990,600		5,000				
169	Quincy, Mass.	2,646,896		318,400		1,798,746	29,750				350,000	150,000
170	Lansing, Mich.	422,578				145,898	79,980	132,700			64,000	
171	Pittsfield, Mass.	2,322,865		257,000		1,879,000	140,700	1,175			44,990	
172	Cedar Rapids, Iowa.	1,125,236				251,000	453,000	197,600	167,636	1,000	50,000	
173	Oshkosh, Wis.	488,850		50,000		418,500			5,350			15,000
174	San Jose, Cal.	1,203,375				517,750	590,125	105,000	500			
175	Amsterdam, N. Y.	1,140,348	187,000	30,000		222,000		132,979			517,000	51,369
176	Jamestown, N. Y.	1,680,102		70,000		1,091,474	262,320	227,308	20,000			9,000
177	Mount Vernon, N. Y.	3,586,704		316,000		1,721,750	1,307,700	238,000				3,254
178	Niagara Falls, N. Y.	3,303,242		35,000		1,599,919	778,900	32,300			407,000	450,123
179	Jackson, Mich.	686,569		85,000		458,500	18,500	68,000			500	56,069
180	Williamsport, Pa.	461,600	47,700	363,900		50,000						
181	Joplin, Mo.	390,900				116,000	140,000	128,500	6,400			
182	Lima, Ohio.	1,379,195		250,000		209,000	179,000	376,700	4,543		299,952	
183	Muskogee, Okla.	4,037,969					475,000	1,914,000	1,644,969		4,000	
184	Chelsea, Mass.	2,701,038		500,000		2,081,038					120,000	
185	New Rochelle, N. Y.	3,542,184		573,779		668,700	1,121,631	574,136			59,122	544,816
186	Aurora, Ill.	923,900				122,000	338,000	453,900	10,000			
187	Loraine, Ohio.	2,032,166				506,000	1,046,347	384,000	95,819			
188	Austin, Tex.	2,416,969	103,469			189,932		2,107,068			16,500	
189	Newport, Ky.	1,295,500		2,800	506,000	352,000		434,200			500	
190	Orange, N. J.	2,417,663				521,000	853,500	996,163	57,000			
191	La Crosse, Wis.	1,468,052	10,000	301,000		875,000	150,000	132,052				
192	Lynchburg, Va.	2,994,300		130,000		1,003,000	1,518,600	319,200	23,500			
193	Shreveport, La.	863,245									37,187	826,058
194	Colorado Springs, Colo.	2,436,037				1,917,000	25,000	297,000	197,037			
195	Council Bluffs, Iowa.	990,000				189,000	784,000		17,000			

[1] The interest-bearing debt of cities is that represented by the funded and floating debt obligations, special assessment bonds and certificates, and revenue bonds, notes, and interest-bearing warrants.

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TABLE 33.—PAR VALUE OF DEBT OBLIGATIONS ISSUED AND REDEEMED DURING THE YEAR: 1912.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 114.]

City number.	CITY.	OBLIGATIONS ISSUED DURING THE YEAR.					OBLIGATIONS REDEEMED DURING THE YEAR.				
		Total.	Funded and floating debt.	Special assessment bonds and certificates.	Revenue bonds and notes, and interest-bearing warrants.	Warrants and miscellaneous current obligations.	Total.	Funded and floating debt.	Special assessment bonds and certificates.	Revenue bonds and notes, and interest-bearing warrants.	Warrants and miscellaneous current obligations.
	Grand total	$635,282,509	$316,482,309	$35,665,317	$259,378,360	$23,756,523	$461,354,098	$143,107,089	$30,048,986	$264,171,449	$24,026,574
	Group I	419,523,978	216,711,119	6,609,570	185,375,647	10,827,642	325,046,260	113,698,458	6,686,560	193,950,839	10,710,423
	Group II	55,109,818	30,823,632	1,522,035	18,108,065	4,656,036	27,530,278	5,970,838	1,447,288	16,063,005	4,049,147
	Group III	81,451,674	33,733,365	20,349,056	22,433,837	4,935,416	51,241,187	9,389,999	14,952,258	22,028,591	4,870,339
	Group IV	45,345,608	19,875,890	4,128,724	19,092,985	2,248,009	35,475,699	9,100,655	4,779,053	18,415,969	3,180,022
	Group V	35,851,431	15,338,253	3,055,932	14,367,826	1,089,420	22,060,654	4,947,139	2,183,827	13,713,045	1,216,643
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1912.										
1	New York, N. Y	$338,721,598	$178,115,533	$1,000	$155,846,652	$4,758,413	$265,437,032	$92,089,308	$77,000	$167,820,952	$5,449,772
2	Chicago, Ill	35,048,313	5,733,147	4,626,736	21,576,176	3,112,254	33,798,514	7,944,692	4,989,834	18,153,480	2,710,508
3	Philadelphia, Pa	8,468,247	4,925,000	----------	1,105,227	2,438,020	5,436,351	2,124,450	----------	1,205,327	2,106,574
4	St. Louis, Mo	2,160,115	1,829,000	----------	----------	331,115	3,798,663	3,517,315	----------	----------	281,348
5	Boston, Mass	11,175,000	4,775,000	----------	6,400,000	----------	9,914,442	3,459,442	----------	6,455,000	----------
6	Cleveland, Ohio	9,643,546	8,413,251	880,295	350,000	----------	2,137,483	993,701	893,782	250,000	----------
7	Baltimore, Md	6,700,000	6,700,000	----------	----------	----------	131,501	131,501	----------	----------	----------
8	Pittsburgh, Pa	6,273,629	5,493,838	550,371	11,580	187,840	3,536,425	3,114,379	230,745	29,080	162,221
9	Detroit, Mich	1,333,530	726,350	521,168	86,012	----------	855,869	323,670	495,199	37,000	----------
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1912.										
10	Buffalo, N. Y	$5,094,221	$3,661,421	$421,257	$843,777	$167,766	$2,996,378	$1,430,435	$550,652	$757,117	$258,174
11	San Francisco, Cal	5,058,059	3,958,100	----------	----------	1,099,959	1,258,150	579,000	----------	----------	679,150
12	Milwaukee, Wis	3,333,077	587,650	696,765	1,155,000	893,662	2,887,225	958,879	335,182	540,000	1,053,164
13	Cincinnati, Ohio	3,379,784	3,176,468	198,430	----------	4,886	1,600,233	1,245,391	341,270	2,825	10,747
14	Los Angeles, Cal	14,973,008	14,351,160	----------	----------	621,848	1,090,536	455,879	----------	----------	634,657
15	Newark, N. J	18,298,717	2,332,278	----------	14,693,661	1,272,778	14,026,701	90,544	----------	13,255,485	680,762
16	New Orleans, La	1,627,306	826,605	----------	761,935	38,766	1,121,779	561,060	----------	506,089	54,630
17	Washington, D. C	282,447	----------	----------	223,692	58,755	1,700,522	629,650	----------	971,489	99,383
18	Minneapolis, Minn	3,063,199	1,930,000	205,583	430,000	497,616	848,664	20,000	220,184	30,000	578,480
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1912.										
19	Jersey City, N. J	$2,670,069	$796,100	$120,030	$1,731,991	$21,948	$1,870,417	$336,500	$137,452	$1,269,145	$127,320
20	Seattle, Wash	6,326,750	2,650,000	2,730,555	85,123	861,072	5,430,523	380,000	4,057,373	68,055	925,095
21	Kansas City, Mo	1,226,585	785,000	59,059	----------	382,526	466,633	20,000	102,893	----------	343,740
22	Indianapolis, Ind	365,663	200,000	----------	----------	165,663	217,529	72,000	----------	----------	145,529
23	Providence, R. I	874,217	869,734	----------	----------	4,483	1,000,384	1,000,384	----------	----------	----------
24	Portland, Oreg	6,137,786	1,515,000	4,522,077	----------	100,709	3,088,985	46,800	2,975,898	----------	66,287
25	Rochester, N. Y	10,974,370	1,524,600	2,451,500	6,646,573	351,697	8,984,383	145,000	1,785,000	6,714,062	340,321
26	Denver, Colo	4,262,104	----------	3,671,800	79,703	510,601	1,114,229	97,114	697,950	2,660	316,505
27	Louisville, Ky	1,313,734	577,375	----------	540,326	196,033	1,076,035	226,000	----------	573,959	276,076
28	St. Paul, Minn	2,322,934	225,135	87,832	1,909,300	100,667	2,395,938	299,852	----------	1,997,200	98,886
29	Columbus, Ohio	3,382,239	2,338,000	863,000	93,808	87,431	602,634	133,100	342,500	57,838	69,196
30	Toledo, Ohio	1,554,721	1,131,500	255,567	74,560	93,094	912,231	451,000	265,499	103,385	92,397
31	Oakland, Cal	1,939,745	1,740,225	----------	----------	199,520	553,611	285,488	----------	----------	268,123
32	Atlanta, Ga	463,708	218,000	----------	200,000	45,708	398,868	145,000	----------	207,000	46,868
33	Worcester, Mass	2,308,828	824,000	----------	1,230,507	254,321	2,134,752	546,000	----------	1,330,400	258,352
34	Birmingham, Ala	983,965	----------	563,210	325,948	94,807	725,061	4,246	650,447	37,958	32,410
35	Syracuse, N. Y	3,051,067	532,128	450,795	1,900,962	167,182	2,756,499	198,287	472,265	1,956,408	129,539
36	New Haven, Conn	484,415	50,000	----------	364,000	70,415	421,652	120,500	----------	259,100	42,052
37	Memphis, Tenn	1,560,391	975,000	580,000	4,002	1,389	526,440	75,000	386,700	35,461	29,279
38	Scranton, Pa	536,455	200,000	93,683	230,000	12,772	371,279	60,500	89,391	180,000	41,388
39	Richmond, Va	772,800	562,800	----------	210,000	----------	269,800	59,800	----------	210,000	----------
40	Paterson, N. J	2,285,668	484,000	555,668	1,246,000	----------	1,802,409	134,000	252,409	1,416,000	----------
41	Omaha, Nebr	8,623,619	8,025,000	376,836	----------	221,783	1,765,724	1,054,000	469,546	----------	242,178
42	Fall River, Mass	1,016,191	375,191	----------	641,000	----------	889,000	248,000	----------	641,000	----------
43	Spokane, Wash	2,905,850	875,000	1,444,966	449,177	136,707	1,640,209	65,000	898,707	498,822	177,680
44	Dayton, Ohio	1,626,534	992,000	231,550	346,000	6,984	774,787	320,600	113,914	308,200	32,073
45	Grand Rapids, Mich	1,326,270	929,200	391,000	6,070	----------	953,184	517,500	381,690	50,003	3,991
46	Nashville, Tenn	32,523	----------	----------	32,523	----------	82,848	56,602	----------	26,246	----------
47	Bridgeport, Conn	168,123	168,000	----------	----------	123	55,044	54,900	----------	----------	144
48	Lowell, Mass	1,748,400	546,700	----------	1,201,700	----------	1,601,899	300,199	----------	1,301,700	----------
49	Cambridge, Mass	807,200	407,200	----------	400,000	----------	698,500	298,500	----------	400,000	----------
50	San Antonio, Tex	1,910	----------	----------	----------	1,910	118,952	----------	----------	----------	118,952
51	New Bedford, Mass	3,046,727	1,365,077	----------	1,475,000	206,650	2,216,451	536,753	----------	1,475,000	204,698
52	Hartford, Conn	714,414	222,500	----------	491,824	90	466,321	4,000	----------	462,321	----------
53	Dallas, Tex	845,035	350,000	----------	----------	495,035	292,123	43,750	----------	----------	248,373
54	Trenton, N. J	1,147,976	298,600	331,620	517,740	16	779,068	175,000	157,400	446,668	----------
55	Albany, N. Y	925,200	655,300	269,900	----------	----------	797,535	512,152	285,383	----------	----------
56	Salt Lake City, Utah	717,489	325,000	248,408	----------	144,081	989,200	366,472	429,841	----------	192,887

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TABLE 33.—PAR VALUE OF DEBT OBLIGATIONS ISSUED AND REDEEMED DURING THE YEAR: 1912—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 114.]

City number.	CITY.	OBLIGATIONS ISSUED DURING THE YEAR.					OBLIGATIONS REDEEMED DURING THE YEAR.				
		Total.	Funded and floating debt.	Special assessment bonds and certificates.	Revenue bonds and notes, and interest-bearing warrants.	Warrants and miscellaneous current obligations.	Total.	Funded and floating debt.	Special assessment bonds and certificates.	Revenue bonds and notes, and interest-bearing warrants.	Warrants and miscellaneous current obligations.
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1912.										
57	Reading, Pa.	$68,000	$10,000	.....	$58,000	.....	$204,087	$142,500	$21,500	$40,000	$87
58	Camden, N. J.	405,200	30,000	$14,000	361,200	.....	576,185	270,750	20,959	276,550	1,926
59	Springfield, Mass.	1,275,000	525,000	.....	750,000	.....	939,200	189,200	.....	750,000	.....
60	Tacoma, Wash.	1,711,704	1,433,000	221,767	.....	$56,937	1,240,045	186,500	669,220	.....	384,325
61	Lynn, Mass.	1,501,000	351,000	.....	1,150,000	.....	1,305,000	255,000	.....	1,050,000	.....
62	Des Moines, Iowa.	443,720	346,161	.....	.....	97,559	321,267	176,548	.....	40,422	104,297
63	Lawrence, Mass.	2,430,977	600,000	.....	1,800,000	30,977	2,445,965	291,465	.....	1,884,100	270,400
64	Wilmington, Del.	292,419	165,000	.....	50,000	77,419	256,568	119,750	.....	50,000	86,818
65	Kansas City, Kans.	1,009,946	517,256	401,267	12,517	78,906	479,283	38,985	324,863	40,117	75,318
66	Yonkers, N. Y.	3,141,871	755,000	270,000	2,101,017	15,854	2,352,886	344,530	40,000	1,856,000	112,356
67	Youngstown, Ohio.	1,301,563	1,003,875	228,090	26,500	43,098	497,949	227,125	209,346	26,500	34,978
68	Houston, Tex.	2,913,555	1,500,000	.....	1,332,527	81,028	1,711,476	545,110	.....	1,084,858	81,508
69	Fort Worth, Tex.	258,677	65,000	.....	77,739	115,938	172,042	12,000	.....	47,850	112,192
70	Duluth, Minn.	415,900	34,000	206,000	143,000	32,900	269,200	114,050	.....	125,000	30,150
71	Norfolk, Va.	613,209	.....	.....	563,346	49,863	593,788	93,300	.....	464,240	36,248
72	Oklahoma City, Okla.	2,512,271	1,289,148	744,597	.....	478,526	2,553,198	7,500	1,511,056	.....	1,034,642
73	Schenectady, N. Y.	681,890	115,000	43,200	510,881	12,809	781,944	214,645	234,051	322,777	10,471
74	Somerville, Mass.	1,082,000	332,000	.....	750,000	.....	927,000	177,000	.....	750,000	.....
75	St. Joseph, Mo.	26,979	.....	.....	.....	26,979	114,145	87,500	.....	.....	26,645
76	Utica, N. Y.	1,096,507	245,399	143,408	707,700	.....	1,223,001	111,324	196,527	915,150	.....
77	Elizabeth, N. J.	454,998	99,000	24,300	331,698	.....	403,110	126,500	5,000	271,610	.....
78	Waterbury, Conn.	437,070	30,200	.....	30,000	106,870	383,759	122,347	.....	100,000	161,412
79	Troy, N. Y.	1,230,447	79,000	.....	1,111,000	40,447	1,629,974	259,948	29,515	1,300,000	40,511
80	Akron, Ohio.	2,870,081	2,708,828	142,867	10,000	8,386	559,056	142,890	355,681	59,247	1,238
81	Manchester, N. H.	581,033	205,000	.....	312,850	63,183	491,196	120,000	.....	316,693	54,503
82	Hoboken, N. J.	1,185,465	612,044	.....	573,315	106	427,313	6,000	326	420,987	.....
83	Wilkes-Barre, Pa.	436,887	225,000	96,700	65,000	50,187	112,214	20,000	.....	65,000	27,214
84	Erie, Pa.	148,334	22,000	50,950	60,000	15,384	87,217	14,000	62,857	2,000	8,360
85	Evansville, Ind.	1,773,518	1,725,000	.....	7,000	41,518	1,829,428	1,789,200	.....	7,000	34,228
86	Peoria, Ill.	561,221	96,000	152,350	308,000	4,871	502,355	60,000	116,117	325,000	1,238
87	Fort Wayne, Ind.	127,652	100,000	.....	5,282	22,370	46,536	35,500	.....	1,425	9,611
88	Harrisburg, Pa.	421,209	232,000	104,900	83,896	413	115,508	85,800	28,700	.....	1,008
89	Savannah, Ga.	348,426	139,660	.....	209,766	.....	382,815	244,778	.....	138,037	.....
90	East St. Louis, Ill.	665,611	200,000	109,800	8,397	347,414	338,030	.....	113,500	8,397	216,133
91	Jacksonville, Fla.	50,843	13,280	.....	37,563	.....	45,540	.....	.....	14,424	31,116
92	South Bend, Ind.	244,638	238,450	.....	4,000	2,188	131,374	122,374	.....	4,000	5,000
93	Terre Haute, Ind.	21,801	.....	.....	.....	21,801	30,733	10,000	.....	.....	20,733
94	Passaic, N. J.	658,097	391,200	65,300	201,597	.....	270,882	50,101	27,380	193,401	.....
95	Johnstown, Pa.	47,175	.....	.....	45,000	2,175	42,813	16,800	.....	25,000	1,013
96	Bayonne, N. J.	1,245,900	282,900	382,000	581,000	.....	1,302,220	302,500	22,000	977,720	.....
97	Brockton, Mass.	987,000	187,000	.....	800,000	.....	1,005,450	205,450	.....	800,000	.....
98	Portland, Me.	1,230,600	480,600	.....	750,000	.....	1,318,544	711,544	.....	607,000	.....
99	Holyoke, Mass.	880,000	205,000	.....	675,000	.....	865,100	165,100	.....	700,000	.....
100	Charleston, S. C.	.....	.....	.....	.....	.....	300	300	.....	.....	.....
101	Wichita, Kans.	472,582	199,147	231,134	18,464	23,837	409,806	101,188	265,060	37,856	5,702
102	Allentown, Pa.	3,500	.....	.....	3,500	.....	113,500	88,500	.....	25,000	.....
103	Springfield, Ill.	575,487	223,328	49,800	185,001	117,358	399,050	50,750	61,700	242,851	43,749
104	Covington, Ky.	586,740	281,000	790	304,950	.....	528,033	288,000	8,600	231,433	.....
105	Altoona, Pa.	96,700	.....	44,700	52,000	.....	152,800	41,500	21,300	90,000	.....
106	Pawtucket, R. I.	1,411,850	350,000	.....	970,735	91,115	1,044,190	.....	.....	1,000,500	43,690
107	Canton, Ohio.	440,992	210,400	212,400	.....	18,192	173,819	64,500	101,560	5,897	1,562
108	Mobile, Ala.	258,432	.....	.....	258,432	.....	395,857	22,000	121,500	252,357	.....
109	Sacramento, Cal.	437,173	416,414	.....	.....	20,759	48,751	41,783	.....	.....	6,968
110	Saginaw, Mich.	225,434	8,600	154,000	59,550	3,284	340,267	75,300	202,830	61,000	1,137
111	Sioux City, Iowa.	82,725	.....	.....	73,542	9,183	112,420	26,500	.....	79,895	6,025
112	Binghamton, N. Y.	76,599	.....	15,404	23,020	38,175	104,551	37,420	7,905	25,675	33,551
113	Atlantic City, N. J.	887,000	598,000	19,000	270,000	.....	372,959	48,000	.....	303,000	21,959
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912.										
114	Rockford, Ill.	$762,957	.....	$149,712	$611,543	$1,702	$596,190	$10,000	$34,496	$539,607	$12,087
115	Little Rock, Ark.	427,174	$101,075	283,397	42,382	320	304,325	102,520	148,731	53,042	32
116	Augusta, Ga.	893,250	500,000	.....	393,250	.....	348,000	.....	.....	348,000	.....
117	Springfield, Ohio.	891,251	708,731	7,667	172,920	1,933	274,432	46,000	75,948	148,237	4,247
118	Lancaster, Pa.	40,000	30,000	.....	10,000	.....	46,000	36,000	.....	10,000	.....
119	Pueblo, Colo.	261,058	177,924	.....	.....	83,134	220,632	62,108	40,000	.....	118,524
120	New Britain, Conn.	234,909	164,000	.....	70,000	909	108,940	31,550	.....	76,250	1,140
121	Chattanooga, Tenn.	690,501	550,000	52,857	87,644	.....	231,048	3,000	39,492	188,556	.....
122	York, Pa.	102,055	87,600	9,500	.....	4,955	108,728	96,114	.....	.....	12,614
123	Malden, Mass.	893,000	43,000	.....	850,000	.....	845,400	95,400	.....	750,000	.....
124	Berkeley, Cal.	14,800	.....	.....	.....	14,800	107,851	35,702	.....	.....	71,849
125	Bay City, Mich.	39,700	.....	25,000	14,700	.....	145,070	39,000	84,000	22,070	.....
126	Haverhill, Mass.	671,000	161,000	.....	510,000	.....	880,980	380,500	.....	500,480	.....
127	Topeka, Kans.	282,851	75,000	149,853	.....	57,998	265,831	100,500	137,479	.....	27,852
128	Salem, Mass.	627,000	232,000	.....	395,000	.....	543,350	98,350	.....	445,000	.....

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TABLE 33.—PAR VALUE OF DEBT OBLIGATIONS ISSUED AND REDEEMED DURING THE YEAR: 1912—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 114.]

City number.	CITY.	OBLIGATIONS ISSUED DURING THE YEAR.					OBLIGATIONS REDEEMED DURING THE YEAR.				
		Total.	Funded and floating debt.	Special assessment bonds and certificates.	Revenue bonds and notes, and interest-bearing warrants.	Warrants and miscellaneous current obligations.	Total.	Funded and floating debt.	Special assessment bonds and certificates.	Revenue bonds and notes, and interest-bearing warrants.	Warrants and miscellaneous current obligations.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912—Continued.										
129	Lincoln, Nebr.	$295,490	$50,000	$162,530	$68,568	$14,392	$219,191	$36,400	$49,787	$123,197	$9,807
130	Davenport, Iowa	225,304	210,000			15,304	29,944	28,000			1,944
131	El Paso, Tex.	559,111	344,000		215,111		315,640	7,000		308,640	
132	San Diego, Cal.	1,127,258	1,114,000			13,258	154,635	115,375			39,260
133	Tampa, Fla.	143,528			91,089	52,439	132,396			92,839	39,557
134	McKeesport, Pa.	90,061		12,394	77,667		112,000	82,000		30,000	
135	Flint, Mich.	226,521	185,000		40,270	1,251	80,470	14,000	31,747	32,940	1,783
136	Kalamazoo, Mich.	602,050	358,000	47,600	184,500	11,950	393,124	83,780	65,035	243,100	1,209
137	Racine, Wis.	129,912	86,200	38,623		5,089	183,699	145,175	31,761		6,763
138	Superior, Wis.	121,409	100,000		20,000	1,409	51,662	26,300	5,362	20,000	
139	Wheeling, W. Va.	27,210			27,210		48,045	15,600		32,445	
140	Macon, Ga.	199,826	175,000		24,826		33,992	6,200		7,956	19,836
141	Newton, Mass.	1,080,381	82,000		960,000	38,381	1,365,645	343,500		985,000	37,145
142	Butte, Mont.	478,338	35,600	40,452	401,098	1,188	399,652	19,224	60,709	318,660	1,059
143	Woonsocket, R. I.	604,857	100,000		450,000	54,857	487,726			450,000	37,726
144	Montgomery, Ala.	376,637		60,000	316,637		375,054		35,075	339,979	
145	Chester, Pa.	417,900	300,000	45,900	72,000		89,600	23,100	6,500	60,000	
146	Fitchburg, Mass.	1,359,400	264,400		1,095,000		1,072,939	132,939		940,000	
147	Dubuque, Iowa	230,836	115,469	82,298	32,500	569	205,968	81,500	96,107	11,138	17,223
148	Galveston, Tex.	124,364	82,500			41,864	39,655				39,655
149	West Hoboken, N. J	382,034	62,990	74,044	245,000		243,643	52,875	5,768	185,000	
150	New Castle, Pa.	157,688	105,000	45,720	5,000	1,968	117,183	58,500	52,021		6,662
151	Roanoke, Va.	44,930				44,930	137,973				137,973
152	Elmira, N. Y.	162,920	105,000		51,084	6,836	90,639	36,000		47,261	7,378
153	Huntington, W. Va.	19,397				19,397	112,272	45,000			67,272
154	East Orange, N. J.	1,401,108	166,000	142,518	1,092,590		1,146,717	23,800	49,939	1,072,978	
155	Knoxville, Tenn.	418,141	298,000	55,141	65,000		387,999	226,579	32,670	128,750	
156	Hamilton, Ohio	112,345	61,000	50,826		519	115,615	49,739	65,270		606
157	Lexington, Ky.	311,721		97,376	214,345		223,596	7,000	21,100	195,496	
158	Springfield, Mo.	141,129	100,000		40,000	1,129	60,326	6,500		52,000	1,826
159	Quincy, Ill.	103,877			86,008	17,869	206,544	93,333		86,008	27,203
160	Charlotte, N. C.	511,348	465,000		34,741	11,607	25,900			25,900	
161	Joliet, Ill.	395,541	54,975	39,500	276,057	25,009	329,374	10,895	35,300	240,831	42,348
162	Pasadena, Cal.	764,493	677,685			86,808	98,269	44,034			54,235
163	Auburn, N. Y.	337,972	81,848	68,420	176,566	11,138	183,219	34,445	44,991	94,638	9,145
164	Everett, Mass.	477,300	112,300		365,000		448,900	101,900		347,000	
165	Decatur, Ill.	113,549		39,190	35,313	39,046	107,167	16,728	49,312	39,326	1,801
166	Portsmouth, Va.	426,100	275,000		151,100		110,310			110,310	
167	Perth Amboy, N. J.	395,600	115,500		280,100		257,600	3,200		254,400	
168	Taunton, Mass.	476,361	75,661		400,700		387,887	21,000		366,887	
169	Quincy, Mass.	967,706	467,706		500,000		793,443	243,443		550,009	
170	Lansing, Mich.	42,624		5,000	30,000	7,624	136,072	20,000	69,545	32,212	14,315
171	Pittsfield, Mass.	647,874	350,000		297,874		376,600	101,000		275,600	
172	Cedar Rapids, Iowa	130,903	70,000			60,903	101,411	67,700			33,711
173	Oshkosh, Wis.	114,220	15,000		95,000	4,220	145,614	32,150		95,000	18,464
174	San Jose, Cal.	381,819	377,000			4,819	34,803	27,500			7,303
175	Amsterdam, N. Y.	159,555	51,369	6,953	101,233		162,140	16,500		128,989	16,651
176	Jamestown, N. Y.	405,000	205,000		200,000		267,425	18,000	11,611	237,710	104
177	Mount Vernon, N. Y.	704,528	595,000	77,000	3,254	29,274	200,794	147,000	18,000	4,498	31,296
178	Niagara Falls, N. Y.	313,343	178,400	122,643	18,300		217,700	126,500	72,900	18,300	
179	Jackson, Mich.	216,282	65,000		146,069	5,213	131,334	30,000	4,000	90,000	7,334
180	Williamsport, Pa.	3,400		3,400			59,565	42,700	5,200	11,665	
181	Joplin, Mo.	14,806			14,023	783	42,994	14,600		13,023	15,371
182	Lima, Ohio	107,687	75,000	20,001		12,686	111,214	55,500	55,490		224
183	Muskogee, Okla.	1,182,766	568,000	511,536		103,230	270,205		179,071		91,134
184	Chelsea, Mass.	671,574	39,200		632,374		522,671	37,550		485,121	
185	New Rochelle, N. Y.	712,471	195,220	111,567	379,248	26,436	788,207	113,000	248,247	392,041	34,919
186	Aurora, Ill.	356,106	206,000	131,800	10,000	8,306	98,517	37,000	59,050		2,467
187	Lorain, Ohio	351,545	139,800	64,409	124,277	23,059	260,819	27,800	105,067	114,452	13,500
188	Austin, Tex.	795,999	750,000		10,700	35,299	62,014	46,831			15,183
189	Newport, Ky.	98,150	61,600		36,550		55,250	21,500		33,750	
190	Orange, N. J.	807,862	30,500	33,263	744,099		1,157,781	367,500	5,242	785,039	
191	La Crosse, Wis.	410,187	400,000	9,342		845	50,614	33,000	16,104		1,510
192	Lynchburg, Va.	677,000	585,000		92,000		165,000	48,000		117,000	
193	Shreveport, La.	279,306	100,000		179,306		9,724	5,000		4,724	
194	Colorado Springs, Colo.	253,842	25,000	178,500	1,000	49,342	169,869	105,000	35,700		29,169
195	Council Bluffs, Iowa	633,423	600,000			33,423	60,227	34,000			26,227

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TABLE 34.—ASSESSED VALUATION OF PROPERTY, BASIS

[For a text discussion of this table, see page 115.]

City number.	CITY, AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.[1]					REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE).[2]	
		Total.	Subject to the general property tax.			Subject to special property taxes.		
			Real property.	Personal property.	Other property.[4]		Real property.	Personal property.
	Grand total	$30,703,170,062	$24,647,994,124	$4,339,906,428	$312,230,633	$1,403,038,877		
	Group I	16,498,609,584	13,672,616,561	1,585,945,589	78,108,210	1,161,939,224		
	Group II	3,447,177,820	2,754,775,899	630,337,845		62,064,076		
	Group III	5,392,104,670	4,005,756,417	1,153,488,981	118,121,507	114,737,665		
	Group IV	3,119,556,370	2,504,119,120	520,164,465	57,522,114	37,750,671		
	Group V	2,245,721,718	1,710,726,127	449,969,548	58,473,802	26,547,241		
	ALABAMA.							
34	Birmingham	85,119,638	65,221,080	18,031,673	1,866,885		50	50
108	Mobile	32,216,959	23,429,966	4,598,886	4,188,107		60	60
144	Montgomery	23,363,804	16,742,465	5,394,924	1,226,415		50	50
	ARKANSAS.							
115	Little Rock	31,373,900	20,163,069	10,021,645	1,189,186		50	33
	City corporation	31,373,900	20,163,069	10,021,645	1,189,186		50	33
	School district	32,236,400	[5] 32,236,400	(6)	(6)		50	33
	CALIFORNIA.							
124	Berkeley	38,812,245	35,345,845	3,466,400			60	60
	City corporation	38,812,245	35,345,845	3,466,400			60	60
	School district	33,553,125	[7] 33,553,125	(7)			51	42
14	Los Angeles	330,934,480	282,162,366	48,772,114			50	25
	City corporation	330,934,480	282,162,366	48,772,114			50	25
	County	516,894,705	448,480,370	68,414,335			50	30
	School districts	344,819,310	[7] 344,819,310	(7)			50	30
31	Oakland	116,881,725	104,031,900	12,849,825			50	50
	City corporation	116,881,725	104,031,900	12,849,825			50	50
	School district	109,124,037	100,190,950	8,933,087			47	39
	Sanitary districts	6,485,150	6,053,050	432,100			50	50
162	Pasadena	44,937,630	39,746,225	5,191,405			60	60
	City corporation	44,937,630	39,746,225	5,191,405			60	60
	School district	39,912,700	[7] 39,912,700	(7)			46	46
109	Sacramento	63,176,320	57,896,555	5,279,765			60	40
	City corporation	63,176,320	57,896,555	5,279,765			60	40
	School district	54,373,070	48,971,050	5,402,020			51	43
132	San Diego	49,068,148	44,613,954	4,454,194			40	33
	City corporation	49,068,148	44,613,954	4,454,194			40	33
	School district	36,890,404	[7] 36,890,404	(7)			30	25
11	San Francisco	510,429,316	447,777,237	62,652,079			50	20
174	San Jose	23,465,310	21,471,745	1,993,565			60	60
	City corporation	23,465,310	21,471,745	1,993,565			60	60
	School district	23,734,890	[7] 23,734,890	(7)			60	60
	COLORADO.							
194	Colorado Springs	12,460,040	[7] 12,460,040	(7)			33	33
	City corporation	12,460,040	[7] 12,460,040	(7)			33	33
	School district	13,867,400	[7] 13,867,400	(7)			33	33
26	Denver	133,987,715	99,339,750	34,647,965			50	50
	City corporation	133,987,715	99,339,750	34,647,965			50	50
	County	133,987,715	99,339,750	34,647,965			50	50
	School districts	133,987,715	99,339,750	34,647,965			50	50
119	Pueblo	16,768,073	13,590,438	3,177,635			50	50
	City corporation	16,768,073	13,590,438	3,177,635			50	50
	School district	21,854,732	[7] 21,854,732	(7)			50	50
	CONNECTICUT.							
47	Bridgeport	97,683,477	77,104,553	20,578,924			100	100
52	Hartford	138,060,842	78,087,585	13,030,921		46,942,336	80	80
	City corporation	138,060,842	78,087,585	13,030,921		46,942,336	80	80
	School districts	91,480,781	78,312,585	13,168,196			80	80
120	New Britain	40,592,672	27,178,660	12,189,012		1,225,000	100	100

[1] Except where stated in footnotes, the valuations are those for the civil division named in stub.
[2] For property subject to general property taxes.
[3] Except where stated in footnotes, the levies are those made within the territory of the city corporation.
[4] Includes only property given a separate classification by the cities and not included with real or personal property; in the majority of cities, however, property of the same character as that included under this heading is classified either as real or personal.

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OF ASSESSMENT, AND TAXES LEVIED: 1912.

[For a text discussion of this table, see p. 115.]

RATE.			LEVY.[5]				PER CAPITA.		
Of general property taxes per $1,000 of—		Of poll taxes.	Total.	Of the general property tax.	Of special property taxes.	Of poll taxes.	Total assessed valuation.	Property taxes.	City number.
Assessed valuation.	Estimated true value.								
.....	.....	.....	$540,093,115	$529,925,680	$7,786,321	$2,381,114	$1,047.15	$18.34	
.....	.....	.....	295,784,730	289,161,523	6,140,403	482,804	1,308.49	23.42	
.....	.....	.....	66,352,681	65,834,508	389,351	128,822	1,004.06	19.29	
.....	.....	.....	87,606,375	86,086,842	848,368	671,165	890.70	14.36	
.....	.....	.....	52,273,854	51,343,613	238,192	692,049	767.03	12.63	
.....	.....	.....	38,075,475	37,499,194	170,007	406,274	711.22	11.93	
$10.00	$5.00	.....	851,196	851,196	.....	.....	566.52	5.67	34
11.00	5.50	.....	354,387	354,387	.....	.....	600.54	6.61	108
11.25	5.63	$3.00	274,705	262,843	.....	11,862	587.43	6.61	144
12.00	6.00	.....	382,524	382,524	.....	.....	644.10	7.85	115
5.00	2.50	.....	156,869	156,869	.....	.....	.....	.....	
7.00	3.50	.....	[6] 225,655	[6] 225,655	.....	.....	.....	.....	
13.30	7.98	.....	520,101	520,101	.....	.....	833.63	11.17	124
7.87	4.72	.....	305,361	305,361	.....	.....	.....	.....	
6.40	3.26	.....	[6] 214,740	[6] 214,740	.....	.....	.....	.....	
24.51	12.26	.....	8,170,723	8,170,723	.....	.....	857.31	21.17	14
14.31	7.16	.....	4,734,975	4,734,975	.....	.....	.....	.....	
6.00	3.00	.....	1,983,015	1,983,015	.....	.....	.....	.....	
4.20	2.10	.....	[6] 1,452,733	[6] 1,452,733	.....	.....	.....	.....	
22.70	11.35	.....	2,653,320	2,653,320	.....	.....	698.21	15.85	31
19.25	9.62	.....	2,250,404	2,250,404	.....	.....	.....	.....	
3.58	1.68	.....	390,627	390,627	.....	.....	.....	.....	
1.89	.94	.....	12,289	12,289	.....	.....	.....	.....	
15.84	9.50	.....	711,816	711,816	.....	.....	1,253.56	19.85	162
10.22	6.14	.....	459,294	459,294	.....	.....	.....	.....	
7.30	3.36	.....	252,522	252,522	.....	.....	.....	.....	
16.49	9.89	.....	1,041,596	1,041,596	.....	.....	1,184.41	19.53	109
12.61	7.58	.....	796,918	796,918	.....	.....	.....	.....	
4.50	2.31	.....	244,678	244,678	.....	.....	.....	.....	
20.31	8.12	.....	996,619	996,619	.....	.....	1,103.40	22.41	132
15.80	6.32	.....	775,277	775,277	.....	.....	.....	.....	
6.00	1.80	.....	221,342	221,342	.....	.....	.....	.....	
20.50	10.25	.....	10,463,701	10,463,701	.....	.....	1,177.49	24.14	11
15.48	9.29	.....	364,283	364,283	.....	.....	701.36	10.89	174
10.44	6.27	.....	244,917	244,917	.....	.....	.....	.....	
5.04	3.02	.....	[6] 119,366	[6] 119,366	.....	.....	.....	.....	
35.00	11.67	.....	457,212	457,212	.....	.....	409.02	15.01	194
20.00	6.67	.....	249,201	249,201	.....	.....	.....	.....	
15.00	5.00	.....	[6] 208,011	[6] 208,011	.....	.....	.....	.....	
30.77	15.38	.....	4,122,383	4,122,383	.....	.....	581.93	17.90	26
15.70	7.85	.....	2,103,607	2,103,607	.....	.....	.....	.....	
3.00	1.50	.....	401,963	401,963	.....	.....	.....	.....	
12.07	6.03	.....	1,616,813	1,616,813	.....	.....	.....	.....	
33.86	16.93	.....	567,687	567,687	.....	.....	349.52	11.83	119
21.09	10.55	.....	353,588	353,588	.....	.....	.....	.....	
12.77	6.38	.....	214,099	214,099	.....	.....	.....	.....	
14.70	14.70	2.00	1,470,061	1,435,663	.....	34,398	896.19	13.17	47
19.92	15.94	2.00	2,335,685	1,816,536	469,423	49,726	1,388.10	22.16	52
15.92	12.74	2.00	1,969,762	1,450,613	469,423	49,726	.....	.....	
4.00	3.20	.....	[6] 365,923	[6] 365,923	.....	.....	.....	.....	
13.69	13.69	2.00	572,656	539,028	10,224	23,404	855.84	11.58	120

[5] Valuation of personal property and other property included with that of real property.
[6] Levy for the entire school district.
[7] Valuation of personal property included with that of real property.

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TABLE 34.—ASSESSED VALUATION OF PROPERTY, BASIS

[For a text discussion of this table, see page 115.]

City number.	CITY, AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.[1]					REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE).[2]	
		Total.	Subject to the general property tax.			Subject to special property taxes.		
			Real property.	Personal property.	Other property.[4]		Real property.	Personal property.
	CONNECTICUT—Continued.							
36	New Haven	$139,779,146	$120,756,217	$19,022,929			90	90
	City corporation	139,779,146	120,756,217	19,022,929			90	90
	Westville school district	4,013,095	[5] 4,013,095	(3)			90	90
	Borough of Fairhaven East	1,762,089	[5] 1,762,089	(3)			90	90
78	Waterbury	69,204,926	55,550,390	12,344,531		$1,310,005	90	75
	City corporation	69,204,926	55,550,390	12,344,531		1,310,005	90	75
	School district	7,602,613	[5] 7,602,613	(3)			90	75
	DELAWARE.							
64	Wilmington	57,390,838	[5] 55,453,280	(3)	$1,937,558	(6)	80	80
	DISTRICT OF COLUMBIA.							
17	Washington	359,932,253	330,322,487	29,609,766			67	100
	FLORIDA.							
91	Jacksonville	55,834,360	47,869,080	7,965,280			80	80
133	Tampa	25,643,737	21,116,200	4,527,537			60	60
	GEORGIA.							
32	Atlanta	154,827,487	107,942,043	46,885,444			60	60
116	Augusta	32,360,077	17,977,674	11,233,195	3,149,208		67	67
140	Macon	25,358,761	14,062,267	7,691,504	3,604,990		75	75
89	Savannah	51,488,818	37,108,295	14,380,523			75	75
	ILLINOIS.							
186	Aurora	9,003,711	6,052,867	2,382,593	568,251		33	33
	City corporation	9,003,711	6,052,867	2,382,593	568,251		33	33
	School district	9,426,888	6,294,314	2,460,681	671,893		33	33
2	Chicago	940,450,171	670,652,219	227,066,472	42,731,480		25	25
	City corporation	940,450,171	670,652,219	227,066,472	42,731,480		25	25
	County	1,012,882,262	719,114,064	237,408,213	56,359,985		25	25
	School district	940,450,171	670,652,219	227,066,472	42,731,480		25	25
	Sanitary district	984,479,698	700,533,298	234,118,766	49,827,634		25	25
	Park districts	927,073,797	659,647,665	225,997,785	41,428,347		25	25
165	Decatur	7,234,964	5,079,577	1,911,794	243,593		33	33
	City corporation	7,234,964	5,079,577	1,911,794	243,593		33	33
	School district	8,092,772	5,272,193	2,360,100	460,479		33	33
90	East St. Louis	13,311,411	9,521,688	1,600,169	2,189,554		30	30
	City corporation	13,311,411	9,521,688	1,600,169	2,189,554		30	30
	School district	14,590,206	10,293,630	1,893,605	2,400,971		30	30
	Park district	14,203,663	10,279,202	1,573,872	2,350,589		30	30
161	Joliet	7,519,794	5,782,540	1,380,685	356,569		33	33
	City corporation	7,519,794	5,782,540	1,380,685	356,569		33	33
	School district	11,269,056	[10] 11,269,056	(10)	(10)		33	33
86	Peoria	22,084,481	16,049,385	5,039,660	995,436		33	33
	City corporation	22,084,481	16,049,385	5,039,660	995,436		33	33
	School district	22,575,769	16,458,414	5,121,919	995,436		33	33
	Park district	23,941,986	17,447,784	5,318,567	1,175,635		33	33
159	Quincy	10,537,403	7,156,835	3,114,230	266,338		33	33
	City corporation	10,537,403	7,156,835	3,114,230	266,338		33	33
	School district	10,537,403	7,156,835	3,114,230	266,338		33	33
114	Rockford	19,701,707	12,497,938	6,683,409	520,360		33	33
	City corporation	19,701,707	12,497,938	6,683,409	520,360		33	33
	School district	19,701,707	12,497,938	6,683,409	520,360		33	33
	Park district	21,380,665	13,717,731	6,970,630	692,304		33	33
103	Springfield	17,382,465	12,464,341	4,320,656	597,468		33	33
	City corporation	17,382,465	12,464,341	4,320,656	597,468		33	33
	School district	17,997,985	[5] 17,237,780	(3)	760,205		33	33
	Park district	19,266,953	[5] 19,266,953	(6)	1,069,001		33	33
	INDIANA.							
85	Evansville	38,510,400	28,286,220	10,224,180			65	50
	City corporation	38,510,400	28,286,220	10,224,180			65	50
	School district	38,510,400	28,286,220	10,224,180			65	50

[1] Except where stated in footnotes, the valuations are those for the civil division named in stub.
[2] For property subject to general property taxes.
[3] Except where stated in footnotes, the levies are those made within the territory of the city corporation.
[4] Includes only property given a separate classification by the cities and not included with real or personal property; in the majority of cities, however, property of the same character as that included under this heading is classified either as real or personal.

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OF ASSESSMENT, AND TAXES LEVIED: 1912—Continued.

[For a text discussion of this table, see page 115.]

RATE.			LEVY.[5]				PER CAPITA.		City number.
Of general property taxes per $1,000 of—		Of poll taxes.	Total.	Of the general property tax.	Of special property taxes.	Of poll taxes.	Total assessed valuation.	Property taxes.	
Assessed valuation.	Estimated true value.								
$16.12	$14.51	$2.00	$2,305,826	$2,253,648	.....	$52,178	$1,003.26	$16.18	36
15.79	14.21	2.00	2,259,972	2,207,794	.....	52,178	.....	.....	
9.23	8.31	.....	37,044	37,044	.....	.....	.....	.....	
5.00	4.50	.....	8,810	8,810	.....	.....	.....	.....	
15.06	13.55	2.00	1,070,517	1,022,293	$13,100	35,124	886.55	13.26	78
14.61	13.15	2.00	1,040,107	991,883	13,100	35,124	.....	.....	
4.00	3.60	.....	30,410	30,410	.....	.....	.....	.....	
15.12	12.10	.....	869,514	867,512	2,002	.....	638.74	9.68	64
15.00	10.00	.....	5,398,984	5,398,984	.....	.....	1,050.05	15.75	17
11.32	9.06	.....	632,158	632,158	.....	.....	869.08	9.84	91
16.21	9.73	.....	415,814	415,814	.....	.....	577.20	9.36	133
12.50	7.50	1.00	1,950,953	1,935,344	.....	15,609	926.88	11.59	32
12.50	8.33	.....	404,501	404,501	.....	.....	665.02	8.31	116
12.50	9.38	2.00	320,339	316,985	.....	3,354	613.06	7.66	140
13.90	10.42	.....	715,695	715,695	.....	.....	779.79	10.84	89
35.75	11.92	.....	329,749	329,749	.....	.....	282.78	10.36	186
17.10	5.70	.....	153,964	153,964	.....	.....	.....	.....	
18.65	6.22	.....	[7] 175,785	[7] 175,785	.....	.....	.....	.....	
41.14	10.28	.....	38,917,673	38,917,673	.....	.....	409.83	16.96	2
12.40	3.10	.....	11,663,694	11,663,694	.....	.....	.....	.....	
5.20	1.30	.....	4,890,862	4,890,862	.....	.....	.....	.....	
13.90	3.48	.....	13,074,770	13,074,770	.....	.....	.....	.....	
4.90	1.22	.....	[8] 4,827,452	[8] 4,827,452	.....	.....	.....	.....	
4.81	1.20	.....	4,460,895	4,460,895	.....	.....	.....	.....	
45.50	15.17	.....	329,191	329,191	.....	.....	203.65	9.27	165
19.10	6.37	.....	138,188	138,188	.....	.....	.....	.....	
26.40	8.80	.....	191,003	191,003	.....	.....	.....	.....	
45.99	13.80	.....	641,580	641,580	.....	.....	207.03	9.98	90
21.90	6.57	.....	291,520	291,520	.....	.....	.....	.....	
20.39	6.12	.....	[7] 297,506	[7] 297,506	.....	.....	.....	.....	
3.70	1.11	.....	[9] 52,554	[9] 52,554	.....	.....	.....	.....	
52.70	17.57	.....	396,293	396,293	.....	.....	209.71	11.05	161
20.30	6.77	.....	152,652	152,652	.....	.....	.....	.....	
32.40	10.80	.....	243,641	243,641	.....	.....	.....	.....	
50.90	16.97	.....	1,144,953	1,144,953	.....	.....	322.15	16.70	86
19.30	6.44	.....	426,230	426,230	.....	.....	.....	.....	
27.70	9.23	.....	[7] 625,349	[7] 625,349	.....	.....	.....	.....	
3.90	1.30	.....	[9] 93,374	[9] 93,374	.....	.....	.....	.....	
39.40	13.13	.....	415,074	415,074	.....	.....	287.42	11.32	159
23.30	7.77	.....	245,522	245,522	.....	.....	.....	.....	
16.10	5.36	.....	169,552	169,552	.....	.....	.....	.....	
35.56	11.85	.....	705,025	705,025	.....	.....	398.09	14.25	114
14.72	4.91	.....	290,009	290,009	.....	.....	.....	.....	
18.20	6.06	.....	358,571	358,571	.....	.....	.....	.....	
2.64	0.88	.....	[9] 56,445	[9] 56,445	.....	.....	.....	.....	
35.10	11.70	.....	621,209	621,209	.....	.....	316.17	11.30	103
12.70	4.23	.....	220,757	220,757	.....	.....	.....	.....	
18.00	6.00	.....	[7] 323,969	[7] 323,969	.....	.....	.....	.....	
4.40	1.47	.....	76,483	76,483	.....	.....	.....	.....	
19.70	12.80	1.50	782,640	758,655	.....	23,985	553.28	10.90	85
13.20	8.58	1.00	524,327	508,337	.....	15,990	.....	.....	
6.50	4.22	0.50	258,313	250,318	.....	7,995	.....	.....	

[5] Valuation of personal property included with that of real property.
[6] Horses and mules are taxed at $1 each.
[7] Levy for the entire school district.
[8] Levy for the entire sanitary district.
[9] Levy for the entire park district.
[10] Valuation of personal property and other property included with that of real property.

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TABLE 34.—ASSESSED VALUATION OF PROPERTY, BASIS

[For a text discussion of this table, see page 115.]

City number.	CITY, AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.[1]					REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE).[2]	
		Total.	Subject to the general property tax.			Subject to special property taxes.		
			Real property.	Personal property.	Other property.[4]		Real property.	Personal property.
	INDIANA—Continued.							
87	Fort Wayne	$35,220,470	$27,583,620	$7,636,850			50	40
	City corporation	35,220,470	27,583,620	7,636,850			50	40
	School district	35,220,470	27,583,620	7,636,850			50	40
22	Indianapolis	218,048,140	163,341,010	54,707,130			60	60
	City corporation	218,048,140	163,341,010	54,707,130			60	60
	School district	218,048,140	163,341,010	54,707,130			60	60
92	South Bend	28,290,570	19,001,120	7,787,880	$1,501,570		40	40
	City	28,290,570	19,001,120	7,787,880	1,501,570		40	40
	Corporation	28,290,570	19,001,120	7,787,880	1,501,570		40	40
93	Terre Haute	33,763,845	24,243,730	9,520,115			60	60
	City corporation	33,763,845	24,243,730	9,520,115			60	60
	School district	33,763,845	24,243,730	9,520,115			60	60
	IOWA.							
172	Cedar Rapids	28,310,167	23,553,232	4,756,935			80	80
	City corporation	28,310,167	23,553,232	4,756,935			80	80
	School district	28,310,167	23,553,232	4,756,935			80	80
195	Council Bluffs	4,583,758	3,213,405	863,188	507,165		25	25
	City corporation	4,583,758	3,213,405	863,188	507,165		25	25
	School district	4,681,826	[5] 4,681,826	([5])	([5])		25	25
130	Davenport	24,283,260	16,363,470	7,667,070	252,720		50	50
	City corporation	24,283,260	16,363,470	7,667,070	252,720		50	50
	School district	12,278,175	[6] 12,278,175	([6])	([6])		25	25
62	Des Moines	22,684,473	17,238,303	4,489,145	957,025		25	25
	City corporation	22,684,473	17,238,303	4,489,145	957,025		25	25
	School district	22,684,473	17,238,303	4,489,145	957,025		25	25
147	Dubuque	25,912,190	17,453,520	7,185,970	1,272,700		81	81
	City corporation	25,912,190	17,453,520	7,185,970	1,272,700		81	81
	School district	7,988,321	[7] 7,988,321	([6])	([6])		25	25
111	Sioux City	9,590,098	7,256,296	2,010,168	323,634		25	25
	City corporation	9,590,098	7,256,296	2,010,168	323,634		25	25
	School district	9,590,098	7,256,296	2,010,168	323,634		25	25
	KANSAS.							
65	Kansas City	90,367,010	61,082,995	19,406,145	9,877,870		100	100
	City corporation	90,367,010	61,082,995	19,406,145	9,877,870		100	100
	School district	93,835,545	63,878,750	19,510,145	10,446,650		100	100
127	Topeka	52,160,655	32,748,090	14,095,350	5,317,215		90	90
	City corporation	52,160,655	32,748,090	14,095,350	5,317,215		90	90
	School district	52,160,655	32,748,090	14,095,350	5,317,215		90	90
101	Wichita	63,880,157	46,475,910	13,346,285	4,057,962		100	100
	City corporation	63,880,157	46,475,910	13,346,285	4,057,962		100	100
	School district	63,880,157	46,475,910	13,346,285	4,057,962		100	100
	KENTUCKY.							
104	Covington	27,850,276	21,541,625	3,940,625	2,368,026		75	50
157	Lexington	23,901,824	17,536,625	5,827,515	537,684		80	50
27	Louisville	192,414,861	123,883,099	58,524,896	10,006,866		70	70
189	Newport	15,921,886	12,867,875	1,467,694	1,566,317		65	50
	LOUISIANA.							
16	New Orleans	235,564,586	167,177,355	68,387,231			75	75
193	Shreveport	16,542,208	10,861,655	3,330,408	2,350,145		40	40
	City corporation	16,542,208	10,861,655	3,330,408	2,350,145		40	40
	School district	16,542,208	10,861,655	3,330,408	2,350,145		40	40
	MAINE.							
98	Portland	67,093,268	48,079,525	19,013,743			80	100
	City corporation	67,093,268	48,079,525	19,013,743			80	100
	Bridge district	71,085,353	51,618,335	19,467,018			80	100

[1] Except where stated in footnotes, the valuations are those for the civil division named in stub.
[2] For property subject to general property taxes.
[3] Except where stated in footnotes, the levies are those made within the territory of the city corporation.
[4] Includes only property given a separate classification by the cities and not included with real or personal property; in the majority of cities, however, property of the same character as that included under this heading is classified either as real or personal.

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OF ASSESSMENT, AND TAXES LEVIED: 1912—Continued.

[For a text discussion of this table, see page 115.]

RATE.			LEVY.[3]				PER CAPITA.		
Of general property taxes per $1,000 of—		Of poll taxes.	Total.	Of the general property tax.	Of special property taxes.	Of poll taxes.	Total assessed valuation.	Property taxes.	City number.
Assessed valuation.	Estimated true value.								
$18.70	$9.35	$2.75	$691,983	$658,623	.....	$33,360	$518.79	$9.70	87
11.20	5.60	2.00	418,731	394,469	.....	24,262	.....	.....	
7.50	3.75	0.75	273,252	264,154	.....	9,098	.....	.....	
18.90	9.54	0.50	3,490,271	3,466,965	.....	23,306	883.04	14.04	22
9.60	5.88	0.50	2,160,178	2,136,872	.....	23,306	.....	.....	
6.10	3.66	.....	1,330,093	1,330,093	.....	.....	.....	.....	
22.40	8.96	1.00	644,849	633,709	.....	11,140	461.54	10.34	92
12.90	5.16	0.50	370,518	364,948	.....	5,570	.....	.....	
9.50	3.80	0.50	274,331	268,761	.....	5,570	.....	.....	
19.12	11.47	1.24	656,582	645,395	.....	11,187	553.71	10.58	93
11.50	6.90	0.50	392,795	388,284	.....	4,511	.....	.....	
7.62	4.57	0.74	263,787	257,111	.....	6,676	.....	.....	
18.88	15.10	.....	534,496	534,496	.....	.....	822.73	15.53	172
9.98	7.98	.....	282,535	282,535	.....	.....	.....	.....	
8.90	7.12	.....	251,961	251,961	.....	.....	.....	.....	
78.50	19.62	(4)	365,459	363,159	.....	2,300	152.43	12.08	195
44.50	11.12	(4)	206,277	203,977	.....	2,300	.....	.....	
34.00	8.50	.....	159,182	159,182	.....	.....	.....	.....	
28.53	14.26	.....	695,620	695,620	.....	.....	542.45	15.54	130
17.93	8.96	.....	435,322	435,322	.....	.....	.....	.....	
21.20	5.30	.....	[7] 260,298	[7] 260,298	.....	.....	.....	.....	
67.70	16.92	.....	1,535,739	1,535,739	.....	.....	247.15	16.73	62
37.10	9.27	.....	841,594	841,594	.....	.....	.....	.....	
30.60	7.65	.....	694,145	694,145	.....	.....	.....	.....	
19.24	15.58	.....	498,572	498,572	.....	.....	664.69	12.79	147
14.00	11.34	.....	362,771	362,771	.....	.....	.....	.....	
17.00	4.24	.....	135,801	135,801	.....	.....	.....	.....	
63.70	15.92	.....	610,889	610,889	.....	.....	187.60	11.95	111
34.80	8.70	.....	333,735	333,735	.....	.....	.....	.....	
28.90	7.22	.....	277,154	277,154	.....	.....	.....	.....	
12.24	12.24	.....	1,125,308	1,125,308	.....	.....	1,015.27	12.64	65
6.70	6.70	.....	605,459	605,459	.....	.....	.....	.....	
5.54	5.54	.....	[7] 519,849	[7] 519,849	.....	.....	.....	.....	
13.10	11.79	.....	683,920	683 920	.....	.....	1,146.94	15.04	127
7.00	6.30	.....	365,120	365,120	.....	.....	.....	.....	
6.10	5.49	.....	318,800	318,800	.....	.....	.....	.....	
15.50	15.50	.....	990,142	990,142	.....	.....	1,078.66	16.72	101
8.50	8.50	.....	542,981	542,981	.....	.....	.....	.....	
7.00	7.00	.....	447,161	447,161	.....	.....	.....	.....	
17.50	13.12	.....	487,370	487,370	.....	.....	509.63	8.92	104
16.20	12.96	.....	387,210	387,210	.....	.....	645.11	10.45	157
17.90	12.53	.....	3,444,226	3,444,226	.....	.....	839.06	15.02	27
15.83	10.29	.....	252,020	252,020	.....	.....	512.67	8.11	189
22.00	16.50	1.00	5,230,775	5,182,421	.....	48,354	671.71	14.78	16
15.45	6.18	(4)	259,138	255,649	.....	3,489	540.91	8.36	193
12.75	5.10	.....	210,985	210,985	.....	.....	.....	.....	
2.70	1.08	(4)	48,153	44,664	.....	3,489	.....	.....	
16.22	12.98	2.00	1,122,660	1,089,770	.....	32,890	1,109.81	18.03	98
15.84	12.68	2.00	1,095,647	1,062,757	.....	32,890	.....	.....	
0.38	0.30	.....	[8] 27,013	[8] 27,013	.....	.....	.....	.....	

[4] Not reported.
[6] Valuation of personal property and other property included with that of real property.
[7] Levy for the entire school district.
[8] Levy for the entire bridge district.

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TABLE 34.—ASSESSED VALUATION OF PROPERTY, BASIS

[For a text discussion of this table, see page 115.]

City number.	CITY, AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.[1]					REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE).[2]	
		Total.	Subject to the general property tax.			Subject to special property taxes.		
			Real property.	Personal property.	Other property.[4]		Real property.	Personal property.
	MARYLAND.							
7	Baltimore	$723,900,340	$372,651,502	$261,148,838		$90,000,000	100	100
	MASSACHUSETTS.							
5	Boston	1,489,608,820	1,186,491,200	287,669,500		15,448,120	100	100
97	Brockton	49,981,748	37,592,700	12,114,395		274,653	100	100
49	Cambridge	111,581,235	94,171,600	17,241,885		167,750	100	100
184	Chelsea	28,147,960	23,942,200	4,168,450		37,310	100	100
164	Everett	29,742,700	25,141,000	4,601,700			100	100
42	Fall River	97,935,957	57,777,950	38,727,400		1,430,607	100	100
146	Fitchburg	33,150,934	24,751,350	8,084,204		315,380	100	100
126	Haverhill	37,051,095	27,964,925	8,280,577		805,593	100	100
99	Holyoke	57,526,680	42,599,560	14,358,095		569,025	100	100
63	Lawrence	75,493,315	55,721,100	19,639,642		132,573	100	100
48	Lowell	84,792,243	65,397,220	18,708,365		686,658	100	100
61	Lynn	81,529,354	64,195,830	16,512,538		820,986	100	100
123	Malden	40,617,596	31,943,100	8,539,900		134,596	100	100
51	New Bedford	101,744,559	62,403,800	37,791,200		1,549,559	100	100
141	Newton	80,132,445	54,169,900	25,881,951		77,594	100	100
171	Pittsfield	34,014,985	26,428,115	7,029,958		556,912	100	100
169	Quincy	35,375,808	28,872,450	6,229,250		274,198	100	100
128	Salem	37,203,231	26,064,900	11,108,650		119,681	100	100
74	Somerville	69,632,540	62,661,600	6,911,301		59,639	100	100
59	Springfield	151,960,100	123,614,170	27,406,926		939,004	100	100
168	Taunton	24,023,517	17,540,145	5,631,953		851,417	100	100
33	Worcester	153,883,558	118,915,600	34,453,300		514,658	100	100
	MICHIGAN.							
125	Bay City	18,119,690	13,631,245	4,488,445			75	75
	City corporation	18,119,690	13,631,245	4,488,445			75	75
	School district	18,119,690	13,631,245	4,488,445			75	75
9	Detroit	452,255,100	316,630,290	135,624,810			75	100
	City corporation	452,255,100	316,630,290	135,624,810			75	100
	County	540,501,844	388,584,951	151,916,893			75	100
135	Flint	23,555,106	15,856,015	7,699,091			70	70
	City corporation	23,555,106	15,856,015	7,699,091			70	70
	School district	23,555,106	15,856,015	7,699,091			70	70
45	Grand Rapids	89,197,915	61,261,215	27,936,700			75	75
	City corporation	89,197,915	61,261,215	27,936,700			75	75
	School district	89,197,915	61,261,215	27,936,700			75	75
179	Jackson	20,046,001	15,216,554	4,829,447			60	60
	City corporation	20,046,001	15,216,554	4,829,447			60	60
	School district	20,046,001	15,216,554	4,829,447			60	60
136	Kalamazoo	22,436,570	15,057,714	7,378,856			50	50
	City corporation	22,436,570	15,057,714	7,378,856			50	50
	School district	22,865,575	[5] 22,865,575	([5])			50	50
170	Lansing	16,475,695	12,825,785	3,649,910			60	60
	City corporation	16,475,695	12,825,785	3,649,910			60	60
	School district	16,475,695	12,825,785	3,649,910			60	60
110	Saginaw	27,245,669	17,506,475	9,739,194			66	66
	City corporation	27,245,669	17,506,475	9,739,194			66	66
	School district	27,245,669	17,506,475	9,739,194			66	66
	MINNESOTA.							
70	Duluth	47,507,603	32,747,380	10,854,461		3,905,762	50	33
	City corporation	47,507,603	32,747,380	10,854,461		3,905,762	50	33
	School district	47,507,603	32,747,380	10,854,461		3,905,762	50	33
18	Minneapolis	268,494,528	163,843,995	88,680,149		15,970,384	50	30
	City corporation	268,494,528	163,843,995	88,680,149		15,970,384	50	30
	County	289,604,426	178,632,394	92,805,112		17,166,920	50	30
28	St. Paul	167,423,292	104,180,969	54,262,957		8,979,366	60	30
	MISSOURI.							
181	Joplin	9,016,479	6,442,473	2,135,362	$438,644		40	40
	City corporation	9,016,479	6,442,473	2,135,362	438,644		40	40
	School district	[7] 9,105,560	6,489,090	2,177,826	438,644		40	40

[1] Except where stated in footnotes, the valuations are those for the civil division named in stub.
[2] For property subject to general property taxes.
[3] Except where stated in footnotes, the levies are those made within the territory of the city corporation.
[4] Includes only property given a separate classification by the cities and not included with real or personal property; in the majority of cities, however, property of the same character as that included under this heading is classified either as real or personal.

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OF ASSESSMENT, AND TAXES LEVIED: 1912—Continued.

[For a text discussion of this table, see page 115.]

RATE.			LEVY.[5]				PER CAPITA.		City number.
Of general property taxes per $1,000 of—		Of poll taxes.	Total.	Of the general property tax.	Of special property taxes.	Of poll taxes.	Total assessed valuation.	Property taxes.	
Assessed valuation.	Estimated true value.								
$13.69	$13.69	.....	$8,843,005	$8,674,255	$168,750	.....	$1,270.81	$15.53	7
14.93	14.93	$2.00	22,673,495	22,015,116	253,349	$405,030	2,094.71	31.31	5
17.00	17.00	2.00	885,940	845,021	5,411	35,508	824.28	14.02	97
17.61	17.61	2.00	2,018,949	1,961,991	3,338	53,620	1,035.71	18.24	49
19.93	19.93	2.00	581,679	560,255	798	20,626	877.10	17.48	134
17.39	17.39	2.00	536,192	517,230	.....	18,962	837.14	14.56	164
16.48	16.48	2.00	1,681,553	1,590,605	27,932	63,016	799.34	13.21	42
17.15	17.15	2.00	590,893	563,130	6,181	21,582	844.98	14.51	146
16.46	16.46	2.00	640,677	596,650	15,467	28,560	811.37	13.40	126
13.77	13.77	2.00	822,555	784,125	9,104	29,626	952.14	13.13	99
15.05	15.05	2.00	1,180,478	1,134,179	2,333	43,966	828.61	12.47	63
16.41	16.41	2.00	1,443,656	1,380,221	13,047	50,388	779.57	12.81	48
16.62	16.62	2.00	1,414,133	1,341,272	15,927	56,934	867.42	14.44	61
16.47	16.47	2.00	694,864	666,906	2,584	25,374	867.80	14.30	123
16.77	16.77	2.00	1,765,536	1,680,063	29,121	56,352	975.48	16.39	51
15.06	15.06	2.00	1,228,968	1,205,626	1,350	21,992	1,945.20	29.30	141
14.45	14.45	2.00	514,172	483,402	9,468	21,302	987.80	14.31	171
19.97	19.97	2.00	728,894	700,866	6,032	21,996	1,022.54	20.43	169
15.10	15.10	2.00	587,402	561,230	2,154	24,018	820.95	12.40	128
16.45	16.45	2.00	1,191,417	1,144,654	1,121	45,642	862.61	14.19	74
13.61	13.61	2.00	2,136,361	2,068,088	14,555	53,718	1,600.71	21.94	59
16.50	16.50	2.00	418,505	382,401	16,858	19,246	686.80	11.41	168
14.80	14.80	2.00	2,367,492	2,269,860	8,852	88,780	1,011.39	14.98	33
24.44	18.33	.....	442,848	442,848	.....	.....	392.60	9.60	125
18.74	14.06	.....	339,555	339,555	.....	.....	.....	.....	
5.70	4.27	.....	103,293	103,293	.....	.....	.....	.....	
21.39	16.04	.....	9,677,557	9,677,557	.....	.....	898.32	19.22	9
19.93	14.95	.....	9,014,655	9,014,655	.....	.....	.....	.....	
1.46	1.09	.....	662,902	662,902	.....	.....	.....	.....	
14.90	10.43	.....	351,157	351,157	.....	.....	531.45	7.92	135
9.85	6.90	.....	232,204	232,204	.....	.....	.....	.....	
5.05	3.53	.....	118,953	118,953	.....	.....	.....	.....	
15.05	11.29	.....	1,342,429	1,342,429	.....	.....	754.87	11.36	45
9.62	7.22	.....	858,084	858,084	.....	.....	.....	.....	
5.43	4.07	.....	484,345	484,345	.....	.....	.....	.....	
18.64	11.18	.....	373,685	373,685	.....	.....	610.58	11.38	179
12.50	7.50	.....	250,583	250,583	.....	.....	.....	.....	
6.14	3.68	.....	123,102	123,102	.....	.....	.....	.....	
17.42	8.71	.....	394,028	394,028	.....	.....	524.24	9.21	136
10.00	5.00	.....	224,366	224,366	.....	.....	.....	.....	
7.42	3.71	.....	[6] 169,662	[6] 169,662	.....	.....	.....	.....	
24.12	14.47	.....	397,060	397,060	.....	.....	477.20	11.50	170
17.66	10.60	.....	290,984	290,984	.....	.....	.....	.....	
6.46	3.87	.....	106,076	106,076	.....	.....	.....	.....	
24.59	16.23	.....	670,166	670,166	.....	.....	520.61	12.81	110
17.17	11.33	.....	467,926	467,926	.....	.....	.....	.....	
7.42	4.90	.....	202,240	202,240	.....	.....	.....	.....	
29.00	14.50	.....	1,279,165	1,264,453	14,712	.....	564.43	15.20	70
16.25	8.12	.....	716,448	708,530	7,918	.....	.....	.....	
12.75	6.38	.....	562,717	555,923	6,794	.....	.....	.....	
24.57	12.28	.....	6,289,069	6,203,316	85,753	.....	830.02	19.44	18
22.25	11.12	.....	5,692,241	5,618,248	73,993	.....	.....	.....	
2.32	1.16	.....	596,828	585,068	11,760	.....	.....	.....	
17.20	10.32	.....	2,754,127	2,724,483	29,644	.....	739.83	12.17	28
29.50	11.80	.....	267,322	267,322	.....	.....	277.60	8.23	181
14.50	5.80	.....	130,739	130,739	.....	.....	.....	.....	
15.00	6.00	.....	[8] 136,583	[8] 136,583	.....	.....	.....	.....	

[5] Valuation of personal property included with that of real property.
[6] Levy for the entire school district.
[7] Includes estimated valuation of railroad property in county subject to city school tax.
[8] Levy for the entire school district, and includes city's portion of levy on railroad property in county subject to city school tax.

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TABLE 34.—ASSESSED VALUATION OF PROPERTY, BASIS

[For a text discussion of this table, see page 115.]

City number.	CITY, AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.[1]					REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE).[2]	
		Total.	Subject to the general property tax.			Subject to special property taxes.		
			Real property.	Personal property.	Other property.[4]		Real property.	Personal property.
	MISSOURI—Continued.							
21	Kansas City	$178,820,427	$113,513,040	$51,809,102	$13,498,285		50	50
	City corporation	178,820,427	113,513,040	51,809,102	13,498,285		50	50
	School district	[5] 176,681,170	[6] 176,681,170	(6)	(6)		50	50
75	St. Joseph	39,215,020	26,423,500	10,336,430	2,455,090		50	50
	City corporation	39,215,020	26,423,500	10,336,430	2,455,090		50	50
	School district	[5] 39,753,359	26,963,839	9,987,760	2,801,929		50	50
4	St. Louis	652,261,285	441,854,410	91,172,240	35,376,730	$83,857,905	60	40
	City corporation	652,261,285	441,854,410	91,172,240	35,376,730	$83,857,905	60	40
	School district	[5] 657,585,115	441,854,410	[5] 96,657,070	35,376,730	$83,696,905	60	40
158	Springfield	16,178,302	10,566,530	5,108,011	503,761		50	50
	City corporation	16,178,302	10,566,530	5,108,011	503,761		50	50
	School district	[6] 17,152,389	10,730,580	5,142,658	1,279,151		50	50
	MONTANA.							
142	Butte	24,184,365	16,434,445	7,749,920			75	75
	City corporation	24,184,365	16,434,445	7,749,920			75	75
	School district	33,965,054	[12] 33,965,054	(11)			75	75
	NEBRASKA.							
129	Lincoln	9,498,467	5,635,440	3,338,806	524,221		20	20
	City corporation	9,498,467	5,635,440	3,338,806	524,221		20	20
	School district	10,134,722	6,214,985	3,423,098	496,639		20	20
41	Omaha	32,749,722	23,493,008	9,256,714			20	20
	City corporation	32,749,722	23,493,008	9,256,714			20	20
	School district	32,749,722	23,493,008	9,256,714			20	20
	NEW HAMPSHIRE.							
81	Manchester	65,118,287	55,343,400	9,774,887			100	100
	NEW JERSEY.							
113	Atlantic City	88,171,200	82,910,995	4,152,288	1,107,917		100	100
96	Bayonne	48,828,025	39,390,720	8,656,125	781,180		100	100
58	Camden	56,778,458	49,735,605	4,629,764	2,413,089		100	100
154	East Orange	50,490,649	46,610,800	3,785,800	94,049		100	100
77	Elizabeth	60,210,102	50,051,184	6,978,028	3,180,890		100	100
82	Hoboken	69,496,462	59,967,600	3,877,200	5,651,662		100	100
19	Jersey City	257,644,605	190,857,512	17,162,393	49,624,700		100	100
15	Newark	383,864,182	301,209,664	82,654,518			100	100
	City corporation	383,864,182	301,209,664	82,654,518			100	100
	County	551,398,344	[12] 551,398,344	(11)			100	100
190	Orange	21,451,421	19,744,654	1,706,767			100	100
94	Passaic	37,516,260	32,884,620	4,479,620	152,010		100	100
40	Paterson	100,052,522	82,451,934	17,090,071	510,517		100	100
167	Perth Amboy	19,166,188	13,238,492	4,530,154	1,368,542		100	100
54	Trenton	72,050,589	62,132,225	9,040,544	877,820		100	100
149	West Hoboken	24,327,979	22,708,529	1,615,191	4,259		100	100
	NEW YORK.							
55	Albany	103,792,737	87,389,458	5,112,650		11,290,629	90	75
175	Amsterdam	15,859,948	12,859,907	363,500		2,636,541	100	100
	City corporation	15,859,948	12,859,907	363,500		2,636,541	100	100
	School district	13,223,407	12,859,907	363,500			100	100
163	Auburn	22,538,902	20,309,674	840,553		1,388,675	80	100
112	Binghamton	34,875,515	30,081,719	1,578,250		3,215,546	82	82
10	Buffalo	371,582,942	318,552,250	6,937,000		46,093,692	75	75
	City corporation	371,582,942	318,552,250	6,937,000		46,093,692	75	75
	County	386,204,352	378,855,547	7,348,835			75	75
152	Elmira	24,718,743	20,566,164	1,517,590		2,634,989	78	60
176	Jamestown	17,298,861	13,909,405	537,975		2,851,481	70	70
	City corporation	17,298,861	13,909,405	537,975		2,851,481	70	70
	School district	15,841,697	13,909,405	537,975		1,394,317	70	70

[1] Except where stated in footnotes, the valuations are those for the civil division named in stub.
[2] For property subject to general property taxes.
[3] Except where stated in footnotes, the levies are those made within the territory of the city corporation.
[4] Includes only property given a separate classification by the cities and not included with real or personal property; in the majority of cities, however, property of the same character as that included under this heading is classified either as real or personal.
[5] Includes estimated valuation of railroad property in county subject to city school tax.
[6] Valuation of personal property and other property included with that of real property.

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OF ASSESSMENT, AND TAXES LEVIED: 1912—Continued.

[For a text discussion of this table, see page 115.]

RATE.			LEVY.[8]				PER CAPITA.		
Of general property taxes per $1,000 of—		Of poll taxes.	Total.	Of the general property tax.	Of special property taxes.	Of poll taxes.	Total assessed valuation.	Property taxes.	City number.
Assessed valuation.	Estimated true value.								
$23.02	$11.51	.....	$4,115,595	$4,115,595	.....	.....	$672.32	$15.47	21
13.32	6.66	.....	2,382,680	2,382,680	.....	.....	.....	.....	
9.81	4.90	.....	[7] 1,732,915	[7] 1,732,915	.....	.....	.....	.....	
24.00	12.00	.....	946,809	946,809	.....	.....	489.04	11.81	75
13.50	6.75	.....	529,403	529,403	.....	.....	.....	.....	
10.50	5.25	.....	[9] 417,406	[9] 417,406	.....	.....	.....	.....	
20.50	12.30	.....	12,354,917	11,685,181	$669,736	.....	916.06	17.35	4
14.50	8.70	.....	8,409,404	8,241,849	167,555	.....	.....	.....	
6.00	3.60	.....	[10] 3,945,513	[10] 3,443,332	502,181	.....	.....	.....	
17.50	8.75	.....	294,324	294,324	.....	.....	436.90	7.95	158
6.00	3.00	.....	97,070	97,070	.....	.....	.....	.....	
11.50	5.75	.....	[11] 197,254	[11] 197,254	.....	.....	.....	.....	
22.20	16.65	.....	536,895	536,895	.....	.....	596.56	13.24	142
16.20	12.15	.....	391,789	391,789	.....	.....	.....	.....	
6.00	4.50	.....	145,106	145,106	.....	.....	.....	.....	
65.00	13.00	$2.00	647,779	634,579	.....	$13,200	211.67	14.14	129
38.00	7.60	2.00	374,142	360,942	.....	13,200	.....	.....	
27.00	5.40	.....	[11] 273,637	[11] 273,637	.....	.....	.....	.....	
65.60	13.12	.....	2,148,400	2,148,400	.....	.....	254.05	16.67	41
47.60	9.52	.....	1,558,900	1,558,900	.....	.....	.....	.....	
18.00	3.60	.....	589,500	589,500	.....	.....	.....	.....	
12.09	12.09	[12] 1.50	816,100	787,687	.....	28,413	892.19	10.79	81
14.16	14.16	1.00	1,258,471	1,248,504	.....	9,967	1,754.86	24.85	113
14.77	14.77	.....	721,190	721,190	.....	.....	805.09	11.89	96
13.40	13.40	1.00	780,743	760,831	.....	19,912	575.28	7.71	58
11.66	11.66	1.00	596,890	588,721	.....	8,169	1,355.60	15.81	154
11.04	11.04	1.00	676,720	664,720	.....	12,000	770.59	8.51	77
12.16	12.16	1.00	846,899	845,305	.....	1,594	954.96	11.62	82
13.86	13.86	1.00	3,575,910	3,570,954	.....	4,956	915.27	12.69	19
17.84	17.84	1.00	6,927,070	6,846,602	.....	80,468	1,039.39	18.54	15
13.76	13.76	1.00	5,362,439	5,281,971	.....	80,468	.....	.....	
4.08	4.08	.....	1,564,631	1,564,631	.....	.....	.....	.....	
15.56	15.56	1.00	338,484	333,784	.....	4,700	695.19	10.82	190
9.50	9.50	1.00	362,201	356,455	.....	5,746	616.95	5.86	94
11.42	11.42	1.00	1,167,204	1,142,600	.....	24,604	768.65	8.78	40
12.35	12.35	1.00	238,702	236,702	.....	2,000	542.26	6.70	167
14.30	14.30	1.00	1,050,675	1,030,324	.....	20,351	705.89	10.09	54
9.36	9.36	1.00	229,291	227,883	.....	1,408	637.61	5.97	149
16.59	14.93	.....	1,612,104	1,534,907	77,197	.....	1,020.32	15.85	55
21.57	21.57	.....	302,719	285,175	17,544	.....	475.66	9.08	175
13.59	13.59	.....	197,234	179,690	17,544	.....	.....	.....	
7.98	7.98	.....	105,485	105,485	.....	.....	.....	.....	
18.49	14.79	.....	400,241	391,003	9,238	.....	632.53	11.23	163
17.25	14.14	.....	563,571	546,255	17,316	.....	691.85	11.18	112
28.04	21.03	.....	9,429,731	9,126,133	303,598	.....	845.15	21.45	10
24.10	18.08	.....	8,146,293	7,842,695	303,598	.....	.....	.....	
3.94	2.95	.....	1,283,438	1,283,438	.....	.....	.....	.....	
22.56	17.60	.....	512,563	498,172	14,391	.....	658.96	13.66	152
25.81	18.07	.....	390,470	372,884	17,586	.....	521.43	11.77	176
15.79	11.05	.....	241,035	228,122	12,913	.....	.....	.....	
10.02	7.02	.....	149,435	144,762	4,673	.....	.....	.....	

[7] Includes city's portion of levy on railroad property in county subject to city school tax.
[8] Levy for the entire school district, and includes city's portion of levy on railroad property in county subject to city school tax.
[9] Includes valuation of certain corporation franchises taxed for school purposes but exempt from city taxes.
[10] Includes levy on certain corporation franchises taxed for school purposes but exempt from city taxes.
[11] Levy for the entire school district.
[12] Valuation of personal property included with that of real property.
[13] Polls valued at $100 each and taxed at $1.50, which is the rate for city, county, and state general property taxes.

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TABLE 34.—ASSESSED VALUATION OF PROPERTY, BASIS

[For a text discussion of this table, see page 115.]

City number.	CITY, AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.[1]					REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE).[2]	
		Total.	Subject to the general property tax.			Subject to special property taxes.		
			Real property.	Personal property.	Other property.[3]		Real property.	Personal property.
	NEW YORK—Continued.							
177	Mount Vernon	$38,751,167	$35,435,820	$153,345		$3,162,002	80	80
	City corporation	38,751,167	35,435,820	153,345		3,162,002	80	80
	School district	35,589,165	35,435,820	153,345			80	80
185	New Rochelle	38,932,268	35,510,088	392,600		3,029,580	78	70
1	New York	9,177,495,629	7,861,898,690	342,963,540		972,633,199	100	100
178	Niagara Falls	41,459,289	34,595,997	417,000		6,446,292	40	25
25	Rochester	217,908,888	180,687,350	8,122,300		29,099,238	80	80
	City corporation	217,908,888	180,687,350	8,122,300		29,099,238	80	80
	County supervisors' fund	210,366,649	179,530,785	7,922,000		22,913,864	80	80
73	Schenectady	56,828,899	51,139,127	2,698,850		2,990,922	92	80
35	Syracuse	151,068,969	131,947,052	5,045,053		14,076,864	85	90
	City corporation	151,068,969	131,947,052	5,045,053		14,076,864	85	90
	County supervisors' fund	146,337,763	131,947,052	5,045,053		9,345,658	85	90
79	Troy	63,865,466	56,655,219	2,375,321		4,834,926	98	98
	City corporation	63,865,466	56,655,219	2,375,321		4,834,926	98	98
	School district	8,127,381	7,697,069	232,000		198,312	98	98
	County supervisors' fund	62,278,778	56,655,219	2,375,321		3,248,238	98	98
76	Utica	56,103,838	39,591,709	4,973,450		11,538,679	70	70
66	Yonkers	87,000,771	76,984,920	2,856,900		7,158,951	100	100
	NORTH CAROLINA.							
160	Charlotte	18,216,755	10,115,070	8,101,685			30	30
	OHIO.							
80	Akron	93,967,200	55,301,090	38,666,110			100	100
	City corporation	93,967,200	55,301,090	38,666,110			100	100
	School district	93,967,200	55,301,090	38,666,110			100	100
107	Canton	60,429,260	44,389,990	16,039,270			100	100
	City corporation	60,429,260	44,389,990	16,039,270			100	100
	School district	60,794,470	44,675,520	16,118,950			100	100
13	Cincinnati	525,826,770	375,065,680	150,761,090			100	100
	City corporation	525,826,770	375,065,680	150,761,090			100	100
	County	615,940,400	[4] 615,940,400	[5]			100	100
	School district	530,824,630	378,556,030	152,268,600			100	100
6	Cleveland	756,831,185	518,552,210	238,278,975			100	100
	City corporation	756,831,185	518,552,210	238,278,975			100	100
	County	900,812,535	620,510,460	280,302,075			100	100
	School district	770,621,335	527,875,614	242,745,721			100	100
29	Columbus	247,576,390	179,654,500	67,921,890			100	100
	City corporation	247,576,390	179,654,500	67,921,890			100	100
	School district	248,140,580	180,058,100	68,082,480			100	100
44	Dayton	150,005,610	110,540,960	36,249,160	$3,215,490		100	100
	City corporation	150,005,610	110,540,960	36,249,160	3,215,490		100	100
	School district	151,921,820	112,281,460	36,424,870	3,215,490		100	100
156	Hamilton	46,251,980	31,838,420	14,413,560			100	100
	City corporation	46,251,980	31,838,420	14,413,560			100	100
	School district	46,821,870	32,323,980	14,497,890			100	100
182	Lima	31,054,190	22,069,360	6,500,160	2,484,670		100	100
	City corporation	31,054,190	22,069,360	6,500,160	2,484,670		100	100
	School district	31,054,190	22,069,360	6,500,160	2,484,670		100	100
187	Lorain	45,319,875	30,539,535	14,780,340			100	100
	City corporation	45,319,875	30,539,535	14,780,340			100	100
	School district	45,319,875	30,539,535	14,780,340			100	100
117	Springfield	50,105,900	34,352,210	15,753,690			100	100
	City corporation	50,105,900	34,352,210	15,753,690			100	100
	School district	50,536,390	34,568,020	15,968,370			100	100

[1] Except where stated in footnotes, the valuations are those for the civil division named in stub.
[2] For property subject to general property taxes.
[3] Except where stated in footnotes, the levies are those made within the territory of the city corporation.

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OF ASSESSMENT, AND TAXES LEVIED: 1912—Continued.

[For a text discussion of this table, see page 115.]

RATE.			LEVY.[1]				PER CAPITA.		
Of general property taxes per $1,000 of—		Of poll taxes.	Total.	Of the general property tax.	Of special property taxes.	Of poll taxes.	Total assessed valuation.	Property taxes.	City number.
Assessed valuation.	Estimated true value.								
$20.45	$16.36	.....	$737,555	$727,727	$9,828	.....	$1,171.26	$22.29	177
12.57	10.06	.....	457,113	447,285	9,828	.....	.....	.....	
7.88	6.30	.....	280,442	280,442	.....	.....	.....	.....	
25.66	20.17	.....	938,440	928,208	10,232	.....	1,215.53	29.30	185
18.34	18.34	.....	155,554,625	150,506,057	5,048,568	.....	1,812.22	30.72	1
21.98	8.79	.....	789,693	769,621	20,072	.....	1,260.12	24.00	178
20.35	16.28	.....	3,961,734	3,842,596	119,138	.....	945.73	17.19	25
19.49	15.59	.....	3,769,756	3,679,260	90,496	.....	.....	.....	
0.87	0.69	.....	191,978	163,336	28,642	.....	.....	.....	
20.39	16.76	.....	1,109,587	1,097,588	11,999	.....	692.16	13.51	73
16.63	14.14	.....	2,349,349	2,278,673	70,676	.....	1,052.00	16.36	35
16.24	13.81	.....	2,284,123	2,225,129	58,994	.....	.....	.....	
0.39	0.33	.....	65,226	53,544	11,682	.....	.....	.....	
23.67	23.39	.....	1,445,494	1,409,045	36,449	.....	827.23	18.72	79
21.99	21.55	.....	1,326,093	1,298,181	27,912	.....	.....	.....	
9.04	8.86	.....	72,185	71,648	537	.....	.....	.....	
0.66	0.65	.....	47,216	39,216	8,000	.....	.....	.....	
22.37	15.66	.....	1,069,510	996,857	72,653	.....	715.35	13.64	76
24.72	24.72	.....	1,995,414	1,973,904	21,510	.....	1,000.83	22.95	66
12.00	3.60	$2.00	227,679	218,601	.....	$9,078	504.91	6.06	160
10.30	10.30	.....	967,862	967,862	.....	.....	1,253.61	12.91	80
5.40	5.40	.....	507,423	507,423	.....	.....	.....	.....	
4.90	4.90	.....	460,439	460,439	.....	.....	.....	.....	
9.30	9.30	.....	563,563	563,563	.....	.....	1,119.06	10.44	107
5.00	5.00	.....	302,147	302,147	.....	.....	.....	.....	
4.30	4.30	.....	[2] 261,416	[2] 261,416	.....	.....	.....	.....	
14.39	14.39	.....	7,583,515	7,583,515	.....	.....	1,356.82	19.57	13
7.95	7.95	.....	4,180,323	4,180,323	.....	.....	.....	.....	
2.96	2.96	.....	1,555,922	1,555,922	.....	.....	.....	.....	
3.48	3.48	.....	[2] 1,847,270	[2] 1,847,270	.....	.....	.....	.....	
13.15	13.15	.....	10,019,807	10,019,807	.....	.....	1,267.79	16.78	6
5.89	5.89	.....	4,455,087	4,455,087	.....	.....	.....	.....	
2.31	2.31	.....	1,751,686	1,751,686	.....	.....	.....	.....	
4.95	4.95	.....	[2] 3,813,034	[2] 3,813,034	.....	.....	.....	.....	
10.82	10.82	.....	2,681,101	2,681,101	.....	.....	1,277.34	13.83	29
6.70	6.70	.....	1,658,762	1,658,762	.....	.....	.....	.....	
4.12	4.12	.....	[2] 1,022,339	[2] 1,022,339	.....	.....	.....	.....	
10.40	10.40	.....	1,567,100	1,567,100	.....	.....	1,246.27	13.02	44
6.72	6.72	.....	1,008,788	1,008,788	.....	.....	.....	.....	
3.68	3.68	.....	[2] 558,312	[2] 558,312	.....	.....	.....	.....	
7.48	7.48	.....	347,971	347,971	.....	.....	1,245.41	9.37	156
3.96	3.96	.....	183,158	183,158	.....	.....	.....	.....	
3.52	3.52	.....	[2] 164,813	[2] 164,813	.....	.....	.....	.....	
9.05	9.05	.....	281,040	281,040	.....	.....	957.72	8.67	182
4.48	4.48	.....	139,123	139,123	.....	.....	.....	.....	
4.57	4.57	.....	141,917	141,917	.....	.....	.....	.....	
6.53	6.53	.....	295,939	295,939	.....	.....	1,427.13	9.32	157
3.30	3.30	.....	149,556	149,556	.....	.....	.....	.....	
3.23	3.23	.....	146,383	146,383	.....	.....	.....	.....	
10.50	10.50	.....	527,963	527,963	.....	.....	1,031.66	10.87	117
6.20	6.20	.....	310,657	310,657	.....	.....	.....	.....	
4.30	4.30	.....	[2] 217,306	[2] 217,306	.....	.....	.....	.....	

[1] Includes only property given a separate classification by the cities and not included with real or personal property; in the majority of cities, however, property of the same character as that included under this heading is classified either as real or personal.
[2] Levy for the entire school district.
[3] Valuation of personal property included with that of real property.

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TABLE 34.—ASSESSED VALUATION OF PROPERTY, BASIS

[For a text discussion of this table, see page 115.]

City number.	CITY, AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.[1]					REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE).[2]	
		Total.	Subject to the general property tax.			Subject to special property taxes.		
			Real property.	Personal property.	Other property.[4]		Real property.	Personal property.
	OHIO—Continued.							
30	Toledo	$223,939,440	$159,351,610	$40,837,050	$23,750,780		100	100
	City corporation	223,939,440	159,351,610	40,837,050	23,750,780		100	100
	School district	225,459,010	160,644,320	41,063,910	23,750,780		100	100
67	Youngstown	137,272,100	99,716,620	37,555,480			100	100
	City corporation	137,272,100	99,716,620	37,555,480			100	100
	School district	137,272,100	99,716,620	37,555,480			100	100
	OKLAHOMA.							
183	Muskogee	36,513,813	29,254,477	5,569,732	1,689,604		85	85
	City corporation	36,513,813	29,254,477	5,569,732	1,689,604		85	85
	School district	39,319,905	31,576,191	5,633,406	2,110,308		85	85
72	Oklahoma City	95,173,338	72,902,458	16,735,824	5,535,056		75	75
	City corporation	95,173,338	72,902,458	16,735,824	5,535,056		75	75
	School district	102,819,767	79,199,524	17,226,310	6,393,933		75	75
	OREGON.							
24	Portland	298,941,430	226,792,520	72,148,910			60	70
	City corporation	298,941,430	226,792,520	72,148,910			60	70
	School district	302,417,750	229,001,885	73,415,865			60	70
	Port of Portland	318,656,340	239,718,510	78,937,830			60	70
	PENNSYLVANIA.							
102	Allentown	36,301,021	36,181,622	119,399			80	80
	City corporation	36,301,021	36,181,622	119,399			80	80
	School district	36,301,021	36,181,622	119,399			80	80
105	Altoona	25,007,408	[7] 25,007,408	(7)			60	60
	City corporation	25,007,408	[7] 25,007,408	(7)			60	60
	School district	25,062,808	25,007,408	55,400			60	60
145	Chester	18,526,284	18,491,909	34,375			70	70
	City corporation	18,526,284	18,491,909	34,375			70	70
	School district	18,526,284	18,491,909	34,375			70	70
84	Erie	26,068,062	[7] 26,068,062	(7)			50	50
	City corporation	26,068,062	[7] 26,068,062	(7)			50	50
	School district	26,067,079	[7] 26,067,079	(7)			50	50
88	Harrisburg	47,577,399	[7] 47,577,399	(7)			60	60
	City corporation	47,577,399	[7] 47,577,399	(7)			60	60
	School district	47,577,399	[7] 47,577,399	(7)			60	60
95	Johnstown	19,233,820	19,198,820	35,000			50	50
	City corporation	19,233,820	19,198,820	35,000			50	50
	School district	19,233,820	19,198,820	35,000			50	50
118	Lancaster	25,852,390	[7] 25,852,390	(7)			60	60
	City corporation	25,852,390	[7] 25,852,390	(7)			60	60
	School district	25,852,390	[7] 25,852,390	(7)			60	60
134	McKeesport	24,302,800	[7] 24,302,800	(7)			55	55
	City corporation	24,302,800	[7] 24,302,800	(7)			55	55
	School district	24,302,800	[7] 24,302,800	(7)			55	55
150	New Castle	19,995,000	[7] 19,995,000	(7)			55	55
	City corporation	19,995,000	[7] 19,995,000	(7)			55	55
	School district	19,995,000	[7] 19,995,000	(7)			55	55
3	Philadelphia	1,556,323,614	1,554,302,400	2,021,214			100	100
	City corporation	1,556,323,614	1,554,302,400	2,021,214			100	100
	School district	1,556,323,614	1,554,302,400	2,021,214			100	100
	Poor districts	163,272,016	[7] 163,272,016	(7)			100	100
8	Pittsburgh	749,583,440	[7] 749,583,440	(7)			95	95
	City corporation	749,583,440	[7] 749,583,440	(7)			95	95
	County	1,142,626,400	[7] 1,142,626,400	(7)			89	89
	School district	749,583,440	[7] 749,583,440	(7)			95	95

[1] Except where stated in footnotes, the valuations are those for the civil division named in stub.
[2] For property subject to general property taxes.
[3] Except where stated in footnotes, the levies are those made within the territory of the city corporation.
[4] Includes only property given a separate classification by the cities and not included with real or personal property; in the majority of cities, however, property of the same character as that included under this heading is classified either as real or personal.
[7] Levy for the entire school district.

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OF ASSESSMENT, AND TAXES LEVIED: 1912—Continued.

[For a text discussion of this table, see page 115.]

RATE.			LEVY.[7]				PER CAPITA.		
Of general property taxes per $1,000 of—		Of poll taxes.	Total.	Of the general property tax.	Of special property taxes.	Of poll taxes.	Total assessed valuation.	Property taxes.	City number.
Assessed valuation.	Estimated true value.								
$11.08	$11.08	.....	$2,486,681	$2,486,681	.....	.....	$1,267.36	$14.07	30
6.90	6.90	.....	1,543,839	1,543,939	.....	.....	.....	.....	
4.18	4.18	.....	[5] 942,842	[5] 942,842	.....	.....	.....	.....	
7.51	7.51	.....	1,030,913	1,030,913	.....	.....	1,585.92	11.91	67
4.34	4.34	.....	595,761	595,761	.....	.....	.....	.....	
3.17	3.17	.....	435,152	435,152	.....	.....	.....	.....	
10.86	9.23	.....	405,127	405,127	.....	.....	1,134.57	12.59	183
7.80	6.63	.....	284,808	284,808	.....	.....	.....	.....	
3.06	2.60	.....	[5] 120,319	[5] 120,319	.....	.....	.....	.....	
13.00	9.75	.....	1,283,132	1,283,132	.....	.....	1,143.99	15.42	72
7.00	5.25	.....	666,213	666,213	.....	.....	.....	.....	
6.00	4.50	.....	[5] 616,919	[5] 616,919	.....	.....	.....	.....	
14.30	8.58	.....	4,325,286	4,325,286	.....	.....	1,274.55	18.44	24
6.80	4.08	.....	2,032,802	2,032,802	.....	.....	.....	.....	
6.00	3.60	.....	[5] 1,814,500	[5] 1,814,500	.....	.....	.....	.....	
1.50	0.90	.....	[6] 477,984	[6] 477,984	.....	.....	.....	.....	
11.40	9.12	$2.00	440,832	413,832	.....	$27,000	635.86	7.25	102
6.40	5.12	1.00	245,827	232,327	.....	13,500	.....	.....	
5.00	4.00	1.00	195,005	181,505	.....	13,500	.....	.....	
20.00	12.00	(8)	516,616	500,702	.....	15,914	459.26	9.20	105
10.00	6.00	.....	250,074	250,074	.....	.....	.....	.....	
10.00	6.00	(8)	266,542	250,628	.....	15,914	.....	.....	
16.00	11.20	(9)	306,840	296,421	.....	10,419	468.39	7.49	145
10.00	7.00	.....	185,263	185,263	.....	.....	.....	.....	
6.00	4.20	(9)	121,577	111,158	.....	10,419	.....	.....	
22.99	11.50	.....	599,284	599,284	.....	.....	374.50	8.61	84
13.99	7.00	.....	364,680	364,680	.....	.....	.....	.....	
9.00	4.50	.....	234,604	234,604	.....	.....	.....	.....	
16.75	10.05	1.00	807,921	796,921	.....	11,000	710.42	11.90	88
9.50	5.70	.....	451,985	451,985	.....	.....	.....	.....	
7.25	4.35	1.00	355,936	344,936	.....	11,000	.....	.....	
23.04	11.52	2.00	[10] 470,982	443,055	.....	[10] 27,927	316.54	7.29	95
12.00	6.00	1.00	[10] 247,110	230,806	.....	[10] 16,384	.....	.....	
11.04	5.52	1.00	223,792	212,249	.....	11,543	.....	.....	
13.00	7.80	1.00	346,081	336,081	.....	10,000	532.85	6.93	118
8.00	4.80	.....	206,819	206,819	.....	.....	.....	.....	
5.00	3.00	1.00	139,262	129,262	.....	10,000	.....	.....	
18.75	10.31	.....	455,678	455,678	.....	.....	547.20	10.26	134
10.75	5.91	.....	261,255	261,255	.....	.....	.....	.....	
8.00	4.40	.....	194,423	194,423	.....	.....	.....	.....	
20.00	11.00	.....	399,900	399,900	.....	.....	526.11	10.52	150
11.00	6.05	.....	219,945	219,945	.....	.....	.....	.....	
9.00	4.95	.....	179,955	179,955	.....	.....	.....	.....	
14.76	14.76	.....	22,969,234	22,969,234	.....	.....	969.01	14.30	3
9.71	9.71	.....	15,118,161	15,118,161	.....	.....	.....	.....	
5.00	5.00	.....	7,781,618	7,781,618	.....	.....	.....	.....	
0.43	0.43	.....	69,455	69,455	.....	.....	.....	.....	
19.61	18.63	(11)	14,774,417	14,696,643	.....	77,774	1,361.23	26.69	8
11.47	10.89	.....	8,597,722	8,597,722	.....	.....	.....	.....	
1.75	1.56	(11)	1,304,403	1,226,629	.....	77,774	.....	.....	
6.50	6.18	.....	4,872,292	4,872,292	.....	.....	.....	.....	

[6] Levy for the entire Port of Portland district.
[7] Valuation of personal property included with that of real property.
[8] Occupation taxes levied on a valuation of $1,591,400 at the rate of $10 per $1,000 for the school district.
[9] Not reported.
[10] Includes $4,915 occupation taxes levied on a valuation of $409,560 at the rate of $12 per $1,000.
[11] Occupation taxes levied on a valuation of $44,442,000 at the rate of $1.75 per $1,000.

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TABLE 34.—ASSESSED VALUATION OF PROPERTY, BASIS

[For a text discussion of this table, see page 115.]

City number.	CITY, AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.[1]					REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE).[2]	
		Total.	Subject to the general property tax.			Subject to special property taxes.		
			Real property.	Personal property.	Other property.[4]		Real property.	Personal property.
	PENNSYLVANIA—Continued.							
57	Reading	$54,958,975	[5] $54,958,975	([6])			75	75
	City corporation	54,958,975	[5] 54,958,975	([6])			75	75
	School district	54,958,975	[5] 54,958,975	([6])			75	75
38	Scranton	81,555,630	[5] 81,555,630	([6])			80	80
	City corporation	81,555,630	[5] 81,555,630	([6])			80	80
	School district	81,555,630	[5] 81,555,630	([6])			80	80
83	Wilkes-Barre	50,473,882	[5] 50,473,882	([6])			60	60
	City corporation	50,473,882	[5] 50,473,882	([6])			60	60
	School district	50,473,882	[5] 50,473,882	([6])			60	60
180	Williamsport	15,154,520	[5] 15,154,520	([6])			70	70
	City corporation	15,154,520	[5] 15,154,520	([6])			70	70
	School district	15,154,520	[5] 15,154,520	([6])			70	70
122	York	24,901,571	24,829,991	$71,580			60	60
	City corporation	24,901,571	24,829,991	71,580			60	60
	School district	24,901,571	24,829,991	71,580			60	60
	RHODE ISLAND.							
106	Pawtucket	52,198,355	41,495,740	10,702,615			100	100
23	Providence	313,063,860	199,193,440	113,870,420			100	100
143	Woonsocket	25,631,100	19,334,450	6,296,650			100	100
	SOUTH CAROLINA.							
100	Charleston	19,742,774	14,531,915	5,210,859			50	50
	City corporation	19,742,774	14,531,915	5,210,859			50	50
	School district	19,742,774	14,531,915	5,210,859			50	50
	TENNESSEE.							
121	Chattanooga	28,598,222	20,590,380	5,352,940	$2,654,902		60	100
155	Knoxville	22,782,239	18,713,375	2,683,332	1,385,532		80	80
37	Memphis	110,519,277	83,160,560	18,232,600	9,026,117		60	40
46	Nashville	77,161,306	54,263,380	17,173,089	5,724,837		75	75
	TEXAS.							
188	Austin	22,299,123	15,856,223	6,442,900			75	75
	City corporation	22,299,123	15,856,223	6,442,900			75	75
	School district	22,299,123	15,856,223	6,442,900			75	75
53	Dallas	89,430,575	66,700,725	22,729,850			60	60
131	El Paso	32,250,450	25,185,240	7,065,210			60	60
69	Fort Worth	62,451,780	44,643,715	17,808,065			55	55
148	Galveston	27,097,687	22,385,262	4,712,425			67	67
	City corporation	27,097,687	22,385,262	4,712,425			67	67
	School district	27,097,687	22,385,262	4,712,425			67	67
68	Houston	77,294,351	61,366,791	15,927,560			40	40
50	San Antonio	88,674 375	[5] 88,674,375	([6])			80	80
	City corporation	88,674,375	[5] 88,674,375	([6])			80	80
	School district	88,674,375	[5] 88,674,375	([6])			80	80
	UTAH.							
56	Salt Lake City	62,288,818	45,697,874	16,571,734	19,210		33	40
	City corporation	62,288,818	45,697,874	16,571,734	19,210		33	40
	School district	62,288,818	45,697,874	16,571,734	19,210		33	40
	VIRGINIA.							
192	Lynchburg	34,530,899	18,521,796	16,009,103			72	75
71	Norfolk	63,881,180	46,911,800	9,718,370	7,251,010		75	40
166	Portsmouth	12,343,960	10,159,983	2,183,977			50	50
39	Richmond	148,768,790	85,932,370	62,836,420			75	75
151	Roanoke	35,361,123	14,800,525	4,966,132	15,594,466		40	40
	WASHINGTON.							
20	Seattle	212,929,048	176,975,528	35,953,520			45	45
	City corporation	212,929,048	176,975,528	35,953,520			45	45
	School district	215,165,400	[5] 215,165,400	([6])			45	45

[1] Except where stated in footnotes, the valuations are those for the civil division named in stub.
[2] For property subject to general property taxes.
[3] Except where stated in footnotes, the levies are those made within the territory of the city corporation.
[4] Includes only property given a separate classification by the cities and not included with real or personal property; in the majority of cities, however, property of the same character as that included under this heading is classified either as real or personal.

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OF ASSESSMENT, AND TAXES LEVIED: 1912—Continued.

[For a text discussion of this table, see page 115.]

RATE.			LEVY.[5]				PER CAPITA.		
Of general property taxes per $1,000 of—		Of poll taxes.	Total.	Of the general property tax.	Of special property taxes.	Of poll taxes.	Total assessed valuation.	Property taxes.	City number.
Assessed valuation.	Estimated true value.								
$14.00	$10.50	$2.00	$823,428	$769,426	.....	$54,002	$550.16	$7.70	57
10.00	7.50	1.00	576,591	549,590	.....	27,001	.....	.....	
4.00	3.00	1.00	246,837	219,836	.....	27,001	.....	.....	
15.41	12.33	2.00	1,318,904	1,256,772	.....	62,132	600.14	9.25	38
6.91	5.53	1.00	594,615	563,549	.....	31,066	.....	.....	
8.50	6.80	1.00	724,289	693,223	.....	31,066	.....	.....	
12.75	7.65	[6] 1.00	686,123	643,542	.....	42,581	715.50	9.12	83
7.00	4.20	([6])	371,917	353,317	.....	18,600	.....	.....	
5.75	3.45	[6] 1.00	314,206	290,225	.....	23,981	.....	.....	
20.00	14.00	2.13	322,907	303,090	.....	19,817	465.53	9.31	180
12.00	8.40	1.13	192,367	181,854	.....	10,513	.....	.....	
8.00	5.60	1.00	130,540	121,236	.....	9,304	.....	.....	
15.00	9.00	[7] 1.00	400,044	373,524	.....	26,520	527.51	7.91	122
8.00	4.80	([7])	206,957	199,213	.....	7,744	.....	.....	
7.00	4.20	[7] 1.00	193,087	174,311	.....	18,776	.....	.....	
14.98	14.98	1.00	786,682	782,163	.....	4,519	959.69	14.38	106
12.60	12.60	1.00	3,993,234	3,971,861	.....	21,373	1,330.93	16.89	23
15.55	15.55	1.00	400,919	398,578	.....	2,341	635.35	9.88	143
27.75	13.58	.....	547,862	547,862	.....	.....	331.76	9.21	100
25.25	12.63	.....	498,505	498,505	.....	.....	.....	.....	
2.50	1.25	.....	49,357	49,357	.....	.....	.....	.....	
16.50	9.90	.....	471,871	471,871	.....	.....	604.12	9.97	121
16.00	12.80	.....	364,516	364,516	.....	.....	612.85	9.81	155
15.80	9.48	.....	1,746,205	1,746,205	.....	.....	803.96	12.70	37
14.76	11.07	.....	1,138,689	1,138,689	.....	.....	684.39	10.10	46
16.63	12.47	.....	370,510	370,510	.....	.....	705.18	11.72	188
13.30	9.97	.....	296,180	296,180	.....	.....	.....	.....	
3.33	2.50	.....	74,330	74,330	.....	.....	.....	.....	
18.20	10.92	.....	1,627,636	1,627,636	.....	.....	870.88	15.85	53
19.40	11.64	.....	625,765	625,765	.....	.....	722.38	14.02	131
19.30	10.62	.....	1,205,319	1,205,319	.....	.....	739.71	14.28	69
18.70	12.47	.....	506,726	506,726	.....	.....	699.91	13.09	148
16.70	11.14	.....	452,530	452,530	.....	.....	.....	.....	
2.00	1.33	.....	54,196	54,196	.....	.....	.....	.....	
17.00	6.80	1.00	1,323,246	1,314,041	.....	9,205	895.48	15.22	68
14.80	11.84	1.00	1,326,420	1,312,498	.....	13,922	834.23	12.35	50
11.00	8.80	1.00	989,467	975,545	.....	13,922	.....	.....	
3.80	3.04	.....	336,953	336,953	.....	.....	.....	.....	
22.70	7.57	2.00	1,433,979	1,413 955	.....	20,024	615.46	13.97	56
13.00	4.34	2.00	829,778	809,754	.....	20,024	.....	.....	
9.70	3.23	.....	604,201	604,201	.....	.....	.....	.....	
15.00	10.80	1.00	524,976	517,963	.....	7.013	1,124.05	16.86	192
15.68	11.76	0.50	1,010,778	1,001,589	.....	9,189	765.31	12.00	71
15.06	7.53	.....	185,916	185,916	.....	.....	348.06	5.24	166
14.00	10.50	0.50	2,099,193	2,082,763	.....	16.430	1,131.73	15.84	39
12.50	5.00	0.50	446,242	442,014	.....	4,228	933.90	11.67	151
20.18	9.08	.....	4,307,235	4,307,235	.....	.....	767.53	15.53	20
15.18	6.83	.....	3,231,408	3,231,408	.....	.....	.....	.....	
5.00	2.25	.....	[8] 1,075,827	[8] 1,075,827	.....	.....	.....	.....	

[5] Valuation of personal property included with that of real property.
[6] Occupation taxes levied on a valuation of $2,657,115 at the rate of $7 per $1,000 for the city and $5.75 per $1,000 for the school district.
[7] Occupation taxes levied on a valuation of $967,980 at the rate of $8 per $1,000 for the city and $7 per $1,000 for the school district.
[8] Levy for the entire school district.

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TABLE 34.—ASSESSED VALUATION OF PROPERTY, BASIS

[For a text discussion of this table, see page 115.]

City number.	CITY, AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.[1]					REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE).[2]	
		Total.	Subject to the general property tax.			Subject to special property taxes.	Real property.	Personal property.
			Real property.	Personal property.	Other property.[3]			
	WASHINGTON—Continued.							
43	Spokane	$89,799,772	$70,975,775	$18,823,997			42	42
	City corporation	89,797,772	70,975,775	18,823,997			42	42
	School district	90,630,735	[4] 90,630,735	(5)			42	42
60	Tacoma	73,299,008	59,461,366	13,837,642			60	60
	City corporation	73,299,008	59,461,366	13,837,642			60	60
	School district	76,983,250	63,012,889	13,970,361			60	60
	Park district	73,299,008	59,461,366	13,837,642			60	60
	WEST VIRGINIA.							
153	Huntington	29,432,257	18,231,270	7,321,051	$3,879,936		80	80
	City corporation	29,432,257	18,231,270	7,321,051	3,879,936		80	80
	School district	28,764,555	17,807,070	7,217,520	3,739,965		80	80
139	Wheeling	61,851,235	38,610,425	18,313,450	4,927,360		100	100
	City corporation	61,851,235	38,610,425	18,313,450	4,927,360		100	100
	School district	61,851,235	38,610,425	18,313,450	4,927,360		100	100
	WISCONSIN.							
191	La Crosse	20,475,907	15,173,156	5,302,751			80	75
12	Milwaukee	460,548,763	368,664,865	91,883,898			90	90
	City corporation	460,548,763	368,661,865	91,883,898			90	90
	County	[7] 539,062,245	[8] 539,062,245	(5)			90	90
173	Oshkosh	22,706,113	17,475,760	5,230,353			68	68
137	Racine	26,552,448	19,895,801	6,656,647			50	50
138	Superior	23,739,502	19,366,772	4,372,730			70	80

[1] Except where stated in footnotes, the valuations are those for the civil division named in stub.
[2] For property subject to general property taxes.
[3] Except where stated in footnotes, the levies are those made within the territory of the city corporation.

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OF ASSESSMENT, AND TAXES LEVIED: 1912—Continued.

[For a text discussion of this table, see page 115.]

RATE.			LEVY.[2]				PER CAPITA.		
Of general property taxes per $1,000 of—		Of poll taxes.	Total.	Of the general property tax.	Of special property taxes.	Of poll taxes.	Total assessed valuation.	Property taxes.	City number.
Assessed valuation.	Estimated true value.								
$17.50	$7.35	.....	$1,576,078	$1,576,078	.....	.....	$742.18	$13.03	43
13.00	5.46	.....	1,167,340	1,167,340	.....	.....	.....	.....	
4.50	1.89	.....	[4] 408,738	[4] 408,738	.....	.....	.....	.....	
17.48	10.49	.....	1,296,316	1,296,316	.....	.....	779.22	13.78	60
11.83	7.10	.....	866,887	866,887	.....	.....	.....	.....	
4.15	2.49	.....	[4] 319,480	[4] 319,480	.....	.....	.....	.....	
1.50	0.90	.....	109,949	109,949	.....	.....	.....	.....	
9.71	7.77	$2.00	297,724	283,220	.....	$14,504	786.87	7.57	153
5.66	4.53	2.00	181,228	166,724	.....	14,504	.....	.....	
4.05	3.24	.....	116,496	116,496	.....	.....	.....	.....	
6.42	6.42	0.50	402,204	397,394	.....	4,810	1,463.69	9.40	139
3.50	3.50	0.50	221,289	216,479	.....	4,810	.....	.....	
2.92	2.92	.....	180,915	180,915	.....	.....	.....	.....	
15.01	12.01	.....	307,340	307,340	.....	.....	665.73	9.99	191
14.89	13.40	.....	6,859,113	6,859,113	.....	.....	1,150.57	17.14	12
11.47	10.32	.....	[5] 5,281,642	5,281,642	.....	.....	.....	.....	
3.42	3.08	.....	1,577,471	1,577,471	.....	.....	.....	.....	
16.71	11.36	.....	379,328	379,328	.....	.....	665.28	11.11	173
16.38	8.19	.....	435,062	425,062	.....	.....	623.52	10.22	137
20.93	14.65	.....	496,791	496,791	.....	.....	559.08	11.70	138

[1] Includes only property given a separate classification by the cities and not included with real or personal property; in the majority of cities, however, property of the same character as that included under this heading is classified either as real or personal.
[3] Valuation of personal property included with that of real property.
[4] Levy for the entire school district.
[2] City and county assessments are on different bases. Valuations given are on basis of city assessment.

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TABLE 35.—SUMMARY OF APPROPRIATIONS, RECEIPTS,

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY.	APPROPRIATIONS AND RECEIPTS.									
		Aggregate appropriations and receipts.	Total revenue appropriations and receipts from revenue.	Revenue appropriations of city.	Revenue receipts from—						
					The general property tax.	Liquor taxes.	Other taxes.	Subventions from other civil divisions.	Fees and charges, including tuition fees.	Rents and interest.	Other general fund revenues.
	Grand total	$209,748,162	$169,298,880	$76,550,173	$61,791,253	$624,517	$706,556	$25,824,606	$726,827	$1,318,337	$1,756,609
	Group I	98,182,730	82,040,547	41,960,007	31,222,066	.....	502,375	6,043,551	145,614	830,467	1,336,167
	Group II	24,749,142	18,580,582	9,349,520	3,903,517	.....	.....	5,015,819	81,748	93,870	136,108
	Group III	39,303,614	32,861,448	13,826,270	10,478,316	521,434	47,704	7,416,975	218,028	213,434	139,287
	Group IV	26,562,919	20,436,610	7,019,839	8,714,852	42,900	113,285	4,209,514	120,008	112,740	103,442
	Group V	20,649,757	15,379,693	4,394,537	7,472,472	60,183	43,192	3,138,447	161,429	67,826	41,607
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1912.										
1	New York, N. Y	$36,041,140	$35,811,478	$32,851,974	.....	.....	.....	$1,970,207	.....	.....	$989,297
2	Chicago, Ill	25,625,271	14,588,987	.....	$13,009,435	.....	.....	744,915	$9,711	$640,449	184,477
3	Philadelphia, Pa	10,574,400	8,079,268	.....	7,056,598	.....	.....	963,432	13,489	45,335	414
4	St. Louis, Mo	4,769,929	4,331,645	.....	3,402,615	.....	$502,375	355,427	9,263	42,473	20,492
5	Boston, Mass	5,845,335	5,817,368	5,683,305	.....	.....	.....	20,570	45,585	1,723	66,185
6	Cleveland, Ohio	4,989,664	3,554,174	.....	3,146,480	.....	.....	308,396	21,870	42,250	35,178
7	Baltimore, Md	2,300,098	1,996,165	1,410,128	.....	.....	.....	549,749	17,310	.....	18,928
8	Pittsburgh, Pa	5,913,785	5,759,341	.....	4,606,935	.....	.....	1,007,313	21,670	59,141	4,279
9	Detroit, Mich	2,123,108	2,102,121	2,014,600	.....	.....	.....	63,842	6,716	96	16,867
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1912.										
10	Buffalo, N. Y	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
11	San Francisco, Cal	$3,126,291	$2,096,011	$1,495,702	.....	.....	.....	$556,215	$500	.....	$13,504
12	Milwaukee, Wis	2,707,975	2,235,196	1,868,925	.....	.....	.....	350,739	6,391	915	9,126
13	Cincinnati, Ohio	3,003,843	2,341,673	168,445	$2,010,831	.....	.....	11,974	65,857	48,760	35,806
14	Los Angeles, Cal	4,538,448	2,750,764	.....	1,892,696	.....	.....	550,781	1,789	520	4,988
15	Newark, N. J	3,336,419	2,606,057	1,335,174	.....	.....	.....	1,229,973	5,532	34,613	765
16	New Orleans, La	1,946,843	1,480,710	1,276,733	.....	.....	.....	198,371	108	3,722	1,776
17	Washington, D. C	3,132,982	3,074,067	1,536,504	.....	.....	.....	1,536,504	1,059	.....	.....
18	Minneapolis, Minn	2,956,341	1,906,104	1,668,037	.....	.....	.....	251,282	422	6,240	70,143
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1912.										
19	Jersey City, N. J	$1,458,680	$1,255,904	$391,581	.....	.....	.....	$860,878	$2,820	$300	$325
20	Seattle, Wash	2,261,760	1,919,730	.....	$968,962	.....	.....	937,244	4,404	1,815	7,305
21	Kansas City, Mo	2,188,072	1,799,416	.....	1,593,810	$1,634	.....	144,093	8,358	49,316	2,205
22	Indianapolis, Ind	1,857,145	1,583,989	.....	1,197,670	.....	.....	335,372	12,825	7,127	30,995
23	Providence, R. I	1,185,963	1,176,852	1,126,299	.....	.....	.....	32,090	17,405	.....	1,058
24	Portland, Oreg	2,277,717	2,198,964	.....	1,721,993	.....	.....	457,509	1,706	15,995	1,671
25	Rochester, N. Y	1,659,220	1,256,206	1,144,286	.....	.....	.....	86,130	5,633	4,661	15,496
26	Denver, Colo	1,969,577	1,624,419	1,526,704	.....	.....	.....	91,744	5,971	.....	.....
27	Louisville, Ky	928,922	914,844	675,847	.....	.....	.....	210,771	18,749	8,898	579
28	St. Paul, Minn	1,044,684	969,341	800,282	.....	.....	.....	153,899	2,302	.....	12,858
29	Columbus, Ohio	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
30	Toledo, Ohio	1,409,259	1,082,490	.....	939,059	.....	.....	88,453	9,479	32,321	13,178
31	Oakland, Cal	2,063,163	1,087,526	.....	397,095	.....	.....	689,945	95	276	115
32	Atlanta, Ga	603,619	603,619	505,767	.....	.....	.....	96,039	1,474	.....	339
33	Worcester, Mass	995,014	879,529	855,355	.....	.....	.....	13,486	7,476	235	2,977
34	Birmingham, Ala	513,043	513,043	308,574	.....	.....	.....	202,000	1,807	.....	662
35	Syracuse, N. Y	673,842	667,242	592,005	.....	.....	$8,835	62,158	2,971	43	1,230
36	New Haven, Conn	961,554	927,610	814,904	22,003	.....	.....	74,029	16,166	295	123
37	Memphis, Tenn	823,883	557,245	273,848	.....	.....	.....	266,546	1,071	15,303	387
38	Scranton, Pa	1,034,805	748,715	.....	590,461	.....	20,000	108,015	3,234	20,793	212
39	Richmond, Va	539,312	536,141	456,129	.....	.....	.....	74,165	5,365	110	352
40	Paterson, N. J	599,277	567,646	182,871	.....	.....	.....	370,247	13,740	390	398
41	Omaha, Nebr	1,560,354	1,022,485	.....	414,570	519,800	18,869	37,011	3,744	8,022	20,469
42	Fall River, Mass	738,101	735,586	728,049	.....	.....	.....	.....	7,537	.....	.....
43	Spokane, Wash	1,084,627	875,056	.....	394,268	.....	.....	473,503	2,965	227	4,993
44	Dayton, Ohio	660,921	633,387	.....	549,558	.....	.....	58,745	3,337	13,284	8,463
45	Grand Rapids, Mich	762,114	467,289	.....	437,782	.....	.....	18,497	5,003	4,272	1,735
46	Nashville, Tenn	604,957	604,772	261,838	.....	.....	.....	339,023	4,731	180	.....
47	Bridgeport, Conn	438,177	438,127	383,646	.....	.....	.....	51,665	2,816	.....	.....
48	Lowell, Mass	431,939	431,931	417,914	.....	.....	.....	3,655	9,901	315	146
49	Cambridge, Mass	630,832	629,510	620,162	.....	.....	.....	3,468	4,686	126	1,048
50	San Antonio, Tex	445,603	443,776	.....	299,223	.....	.....	139,330	1,956	2,787	480
51	New Bedford, Mass	758,698	576,658	564,904	.....	.....	.....	2,686	5,685	3,060	323
52	Hartford, Conn	1,133,676	797,661	190,624	368,352	.....	.....	218,437	11,751	5,799	2,678
53	Dallas, Tex	646,359	408,442	281,321	.....	.....	.....	124,402	2,687	.....	32
54	Trenton, N. J	520,878	436,754	187,695	.....	.....	.....	239,651	7,232	1,144	1,032
55	Albany, N. Y	595,820	583,690	535,665	.....	.....	.....	44,526	638	.....	2,861
56	Salt Lake City, Utah	1,241,648	904,053	.....	583,420	.....	.....	308,503	218	10,250	2,562

[1] Also the sum of payments during the year and balances at the close of year.

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PAYMENTS, AND BALANCES FOR SCHOOLS: 1912.

assigned to each, see page 20. For a text discussion of this table, see page 118.]

APPROPRIATIONS AND RECEIPTS—continued.						PAYMENTS.							
Receipts from issue of city and district debt obligations.	Receipts from sales of property, investments, and supplies.	Receipts from other sources.	Balances at beginning of year.	Aggregate of appropriations, receipts, and balances at beginning of year.[1]	Balances at close of year.	Total.	For expenses. (Table 36.)	For outlays. (Table 38.)	For interest.	For redemption of city and district debt obligations.	For investments and supplies.	For other objects.	City number.
$34,613,998	$684,744	$5,150,540	$50,569,164	$260,317,326	$44,415,939	$219,723,438	$150,598,763	$39,220,407	$3,376,761	$20,014,892	$1,267,094	$5,245,521	
13,401,973	190,150	2,547,060	26,630,941	124,813,671	22,371,652	102,442,019	72,933,754	13,942,614	469,665	11,817,956	340,368	2,937,662	
5,681,364	21,233	465,963	6,630,356	31,379,498	6,635,566	27,133,207	18,446,834	6,031,634	422,340	824,041	141,245	367,113	
4,877,334	107,585	1,457,247	8,994,050	48,297,664	6,572,658	42,847,012	27,806,218	10,031,333	1,073,957	2,480,190	277,295	1,178,019	
5,852,814	225,178	348,317	4,697,061	31,559,980	4,693,022	26,866,958	17,606,501	4,778,836	852,928	2,738,026	453,835	436,832	
4,797,513	140,598	331,953	3,616,756	24,266,513	4,143,011	20,434,242	13,805,456	3,535,990	557,871	2,154,679	54,351	325,895	
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1912.													
$229,662	.....	.....	$19,162,032	$55,203,172	$13,923,823	$41,279,349	$36,427,562	$4,851,787	.....	.....	.....	.....	1
10,433,267	$6,431	$596,586	2,854,563	28,479,834	1,963,987	26,515,847	10,679,554	2,775,010	$17,659	$11,301,406	$6,403	$1,735,815	2
1,025,162	.....	1,469,950	.....	10,574,400	1,823,825	8,750,575	6,529,436	1,584,043	10,000	.....	.....	627,096	3
.....	61,903	376,381	233,448	5,003,377	412,595	4,590,782	3,350,757	813,853	.....	.....	8,310	417,862	4
.....	.....	27,967	699,932	6,545,267	342,847	6,202,420	5,263,326	889,158	.....	.....	33,742	16,194	5
1,215,815	121,816	67,859	1,633,675	6,623,339	1,775,012	4,848,327	3,003,866	986,123	172,973	267,500	291,913	125,952	6
298,221	.....	5,712	1,355,660	3,655,758	989,824	2,665,934	1,978,084	604,356	219	75,000	.....	8,245	7
152,526	.....	1,618	65,018	5,978,803	1,108,767	4,870,036	3,570,583	855,563	268,782	172,050	.....	3,058	8
20,000	.....	987	626,613	2,749,721	30,972	2,718,749	2,130,586	582,691	32	2,000	.....	3,440	9
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1912.													
([2])	([2])	([2])	([2])	([2])	([2])	$2,389,275	$2,202,164	$187,111	.....	.....	.....	.....	10
$961,300	.....	$68,980	$1,166,001	$4,292,292	$612,204	3,680,088	1,891,664	1,376,658	$215,184	$185,522	.....	$11,060	11
470,000	$319	2,460	892,939	3,600,914	1,289,875	2,311,039	1,824,858	475,874	.....	.....	$305	10,002	12
406,558	.....	255,612	1,403,905	4,407,748	1,287,311	3,120,437	2,166,275	566,884	115,071	8,922	43,386	219,899	13
1,729,761	.....	57,923	913,368	5,451,816	1,752,272	3,699,544	2,560,705	803,242	86,959	153,187	46,624	48,827	14
729,176	.....	1,186	1,575,415	4,911,834	1,467,656	3,444,178	2,503,143	940,089	.....	.....	.....	946	15
399,050	.....	67,053	50	1,946,893	.....	1,946,893	1,132,629	401,035	5,126	345,310	.....	62,793	16
58,755	.....	160	.....	3,132,982	.....	3,132,982	2,271,574	761,966	.....	99,382	.....	60	17
926,764	20,914	12,559	678,678	3,635,019	226,248	3,408,771	1,893,822	1,418,775	.....	31,718	50,930	13,526	18
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1912.													
$202,785	.....	.....	$748,261	$2,206,950	$327,915	$1,879,035	$1,236,538	$642,497	.....	.....	.....	.....	19
242,289	$20,281	$79,460	1,272,683	3,534,443	761,465	2,772,978	1,526,217	589,736	$182,541	$355,189	.....	$119,295	20
236,210	.....	152,446	771,287	2,959,359	607,648	2,351,711	1,303,179	536,769	143,610	44,404	$163,695	160,054	21
208,889	1,255	63,012	214,082	2,071,227	282,646	1,788,581	1,240,705	384,663	52,353	80,000	1,325	79,535	22
.....	.....	9,111	910	1,186,873	13,621	1,173,252	1,096,021	66,968	.....	.....	3,558	6,705	23
.....	30,755	47,998	1,162,971	3,460,688	933,923	2,526,765	1,171,872	1,237,019	33,003	6,000	.....	78,871	24
384,493	18,127	394	36,163	1,695,383	253,072	1,442,311	1,039,811	267,236	.....	56,801	.....	28,463	25
302,815	.....	42,343	5,556	1,975,163	4,340	1,970,823	1,365,266	463,423	4,094	130,197	.....	7,843	26
.....	.....	14,078	327,906	1,256,528	166,188	1,090,641	770,261	305,400	.....	.....	902	14,078	27
.....	.....	75,343	197,784	1,242,468	88,928	1,153,540	943,428	129,648	.....	.....	.....	80,464	28
([2])	([2])	([2])	([2])	([2])	([2])	1,122,035	957,769	121,890	29,745	12,631	.....	.....	29
184,438	2,786	139,545	689,947	2,099,206	333,652	1,765,554	802,937	634,469	57,881	67,436	12,152	190,679	30
971,187	.....	4,450	267,351	2,330,514	477,654	1,852,860	903,207	733,839	57,787	149,794	.....	8,233	31
.....	.....	.....	.....	603,619	.....	603,619	487,022	110,084	1,513	5,000	.....	.....	32
115,421	.....	64	.....	995,014	.....	995,014	872,402	122,548	.....	.....	.....	64	33
.....	.....	.....	.....	513,043	.....	513,043	449,207	63,836	.....	.....	.....	.....	34
.....	.....	6,600	57,951	731,793	24,282	707,511	673,364	34,056	.....	.....	.....	91	35
22,000	1,111	11,133	23,639	985,493	584	984,909	711,631	223,423	.....	.....	1,111	48,744	36
253,491	4,269	8,878	.....	823,883	.....	823,883	484,591	171,524	57,840	87,740	.....	22,188	37
285,504	.....	586	116,581	1,151,386	102,219	1,049,167	636,103	62,547	83,702	216,229	50,000	586	38
.....	.....	3,171	4,107	543,419	6,784	536,635	391,406	142,238	.....	.....	.....	2,991	39
.....	.....	31,631	252,905	852,182	116,156	736,026	548,380	156,015	.....	.....	.....	31,631	40
136,313	.....	401,556	356,943	1,917,297	186,609	1,730,688	667,315	451,773	73,543	382,748	.....	155,309	41
.....	.....	2,515	.....	738,101	.....	738,101	518,644	219,457	.....	.....	.....	.....	42
116,394	.....	92,277	527,070	1,611,697	.....	1,611,697	709,876	437,395	98,061	269,476	.....	96,889	43
4,534	22,700	300	479,862	1,140,783	456,098	684,686	514,736	49,852	17,640	72,290	21,047	9,121	44
63,215	.....	231,610	84,003	846,117	26,131	819,985	634,243	97,814	24,513	55,003	.....	8,412	45
.....	.....	155	.....	604,957	.....	604,957	380,845	224,112	.....	.....	.....	.....	46
.....	.....	50	.....	438,177	.....	438,177	368,552	69,625	.....	.....	.....	.....	47
.....	.....	8	.....	431,939	.....	431,939	426,603	5,328	.....	.....	.....	8	48
.....	.....	1,322	.....	630,832	.....	630,832	555,522	75,310	.....	.....	.....	.....	49
.....	.....	1,917	33,404	479,097	52,962	426,135	327,527	83,218	11,253	96	4,000	41	50
182,000	.....	40	400,396	1,159,094	351,985	807,109	461,473	345,596	.....	.....	.....	40	51
318,985	.....	17,030	106,678	1,240,354	170,059	1,070,295	618,639	161,500	79,682	184,203	8,322	17,949	52
233,400	.....	4,517	109,184	755,543	226,812	528,731	359,102	161,228	.....	.....	5,000	3,401	53
84,103	.....	21	128,163	649,041	64,153	584,858	462,284	122,462	91	.....	.....	21	54
.....	.....	12,130	168,590	764,410	173,349	591,061	428,803	156,201	.....	.....	.....	6,057	55
328,868	6,391	1,526	429,643	1,671,291	363,423	1,307,868	710,737	170,634	65,105	354,953	6,183	256	56

[2] Not reported.

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TABLE 35.—SUMMARY OF APPROPRIATIONS, RECEIPTS,

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY.	APPROPRIATIONS AND RECEIPTS.									
		Aggregate appropriations and receipts.	Total revenue appropriations and receipts from revenue.	Revenue appropriations of city.	Revenue receipts from—						
					The general property tax.	Liquor taxes.	Other taxes.	Subventions from other civil divisions.	Fees and charges, including tuition fees.	Rents and interest.	Other general fund revenues.
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1912.										
57	Reading, Pa.	$417,101	$313,195		$214,839		$17,000	$79,760	$1,054	$200	$342
58	Camden, N. J.	637,006	475,994	$288,892				183,044	2,428	1,474	156
59	Springfield, Mass.	756,242	663,191	646,592					14,805	1,496	295
60	Tacoma, Wash.	1,058,577	728,484		315,087			406,686	1,274	4,387	1,050
61	Lynn, Mass.	575,348	364,418	363,368					493		557
62	Des Moines, Iowa	970,056	742,553		694,241			36,671	1,166	7,564	2,911
63	Lawrence, Mass.	466,503	466,503	457,140				5,083	4,274		6
64	Wilmington, Del.	314,892	294,367	248,977				39,200	1,449	681	4,060
65	Kansas City, Kans.	518,700	496,119		448,082			43,603	1,590	1,400	1,444
66	Yonkers, N. Y.	707,373	540,537	492,354				42,380	1,208		4,595
67	Youngstown, Ohio	667,539	445,260		401,916			38,057	2,800	2,363	124
68	Houston, Tex.	311,872	311,872	179,625				130,871	735		641
69	Fort Worth, Tex.	376,585	362,868	273,584				85,408	1,726	595	1,555
70	Duluth, Minn.	677,650	665,925		572,831		17,098	72,369		1,258	2,369
71	Norfolk, Va.	339,817	337,506	292,384				45,122			
72	Oklahoma City, Okla.	1,464,089	473,393		439,840			20,091	1,038	14,355	69
73	Schenectady, N. Y.	525,906	318,580	277,562				39,158	1,732		128
74	Somerville, Mass.	438,771	438,760	433,059				4,314	1,125	44	218
75	St. Joseph, Mo.	500,488	458,300		391,517		13,572	40,101	1,746	4,452	6,912
76	Utica, N. Y.	355,993	353,173	315,589				34,474	1,479	12	1,619
77	Elizabeth, N. J.	284,751	210,751	15,275				193,565	714	1,106	91
78	Waterbury, Conn.	500,355	495,155	384,316	28,410			76,083	1,130	18	5,198
79	Troy, N. Y.	539,648	358,297	234,899	61,639		563	33,783	1,378	1,323	24,712
80	Akron, Ohio	475,365	401,915		356,129			34,310	3,829	4,005	3,642
81	Manchester, N. H.	203,240	203,187	196,190				4,551	1,948		498
82	Hoboken, N. J.	846,365	426,239	194,316				226,599	2,000	3,248	76
83	Wilkes-Barre, Pa.	610,537	329,082		263,515		15,000	46,578	1,072	2,840	84
84	Erie, Pa.	337,869	324,966		253,208		11,417	56,630	1,657	1,626	328
85	Evansville, Ind.	369,133	360,748		156,361		2,000	163,369	5,556	3,361	101
86	Peoria, Ill.	710,254	490,537		460,939			18,860	1,029	9,578	131
87	Fort Wayne, Ind.	463,716	356,197		234,901		8,516	102,199	6,905	2,908	768
88	Harrisburg, Pa.	604,610	404,619		337,393		6,967	50,497	682	3,677	5,403
89	Savannah, Ga.	335,503	194,743					194,650			93
90	East St. Louis, Ill.	305,571	295,184		277,080			16,972	1,076		56
91	Jacksonville, Fla.	159,438	121,875					121,785	90		
92	South Bend, Ind.	498,939	359,414		248,622	$42,900	2,796	61,747	243	2,470	636
93	Terre Haute, Ind.	367,738	360,549		244,818		702	105,261	5,722	3,927	119
94	Passaic, N. J.	353,543	282,282	144,733				133,300	3,197	612	440
95	Johnstown, Pa.	352,571	254,532		207,674		6,654	32,647	4,908	2,485	164
96	Bayonne, N. J.	471,206	381,174	154,515				223,130		3,428	101
97	Brockton, Mass.	391,563	329,544	323,746				2,282	2,471	30	1,015
98	Portland, Me.	365,230	289,466	134,137				154,081	1,140		108
99	Holyoke, Mass.	369,227	287,150	284,669				1,554	812	115	
100	Charleston, S. C.	134,846	134,846		47,398			87,448			
101	Wichita, Kans.	466,059	385,353		369,658			12,261	748	2,134	552
102	Allentown, Pa.	261,078	243,385		189,580		11,000	37,165	202	5,222	216
103	Springfield, Ill.	471,164	314,732		292,041			17,393	2,679	2,603	16
104	Covington, Ky.	265,878	175,128	94,804				79,299	1,023		2
105	Altoona, Pa.	413,507	317,022		274,124			40,085	1,564	1,014	235
106	Pawtucket, R. I.	267,581	267,581	255,218				11,193	550		620
107	Canton, Ohio	279,170	279,071		242,034			28,218	2,771	4,992	1,026
108	Mobile, Ala.	293,146	131,214					129,984		433	797
109	Sacramento, Cal.	701,640	396,431		199,260			187,361	7,788	1,266	756
110	Saginaw, Mich.	241,317	231,183		185,106			9,569	6,750	4,055	25,703
111	Sioux City, Iowa.	363,358	295,503		276,539			17,343	1,266	108	247
112	Binghamton, N. Y.	171,620	171,359	143,063				26,455	1,789		52
113	Atlantic City, N. J.	505,675	323,191	190,832				124,885	3,194	3,875	405
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912.										
114	Rockford, Ill.	$762,002	$376,730		$356,415			$14,106	$5,781	$18	$410
115	Little Rock, Ark.	303,697	288,583		208,885	$10,183		68,832	585		98
116	Augusta, Ga.	239,512	148,570					144,423	3,254		893
117	Springfield, Ohio	349,166	220,400		186,728			25,758	2,549	2,181	3,184
118	Lancaster, Pa.	184,311	174,227		128,837		$2,027	40,982	294	1,972	115
119	Pueblo, Colo.	477,773	250,477		200,110			48,972			1,395
120	New Britain, Conn.	189,906	189,906	$156,094				25,445	8,110	90	167
121	Chattanooga, Tenn.	119,503	119,488	21,919				96,296	967		306
122	York, Pa.	123,314	121,765		74,918		3,577	38,828	720	3,581	141
123	Malden, Mass.	247,309	247,205	243,863				47	1,801	22	1,472
124	Berkeley, Cal.	433,795	425,981		212,691			210,263	2,062	393	572
125	Bay City, Mich.	121,364	121,239		109,026			7,676	570	3,677	290
126	Haverhill, Mass.	241,392	231,959	230,376					1,501		82
127	Topeka, Kans.	358,682	306,237		282,233			14,919	5,283	556	3,246
128	Salem, Mass.	201,441	200,191	197,641				1,451	1,005		94

[1] Also the sum of payments during the year and balances at the close of year.

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PAYMENTS, AND BALANCES FOR SCHOOLS: 1912—Continued.

assigned to each, see page 20. For a text discussion of this table, see page 118.]

APPROPRIATIONS AND RECEIPTS—continued.			Balances at beginning of year.	Aggregate of appropriations, receipts, and balances at beginning of year.[1]	Balances at close of year.	PAYMENTS.							City number.
Receipts from issue of city and district debt obligations.	Receipts from sales of property, investments, and supplies.	Receipts from other sources.				Total.	For expenses. (Table 36.)	For outlays. (Table 38.)	For interest.	For redemption of city and district debt obligations.	For investments and supplies.	For other objects.	
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1912.													
$68,000	.....	$35,906	$30,186	$447,287	$10,702	$436,585	$326,948	.....	$17,231	$56,500	.....	$35,906	57
161,000	.....	12	35,046	672,052	3,767	668,285	476,840	$36,209	9,224	141,000	.....	5,012	58
80,887	$11,764	400	.....	756,242	.....	756,242	663,191	80,887	.....	.....	$473	11,691	59
323,792	.....	6,301	252,853	1,311,460	179,999	1,131,461	491,894	227,885	43,276	361,300	.....	7,106	60
210,565	.....	65	.....	575,348	.....	575,348	364,458	210,865	.....	.....	.....	25	61
215,105	10,127	2,271	301,914	1,271,970	92,591	1,179,379	619,642	311,021	42,776	193,542	10,127	2,271	62
.....	.....	.....	.....	466,503	.....	466,503	372,864	93,639	.....	.....	.....	.....	63
20,428	.....	97	20,620	335,712	36,055	299,657	267,415	5,350	7,008	15,323	.....	4,561	64
22,581	.....	.....	53,720	572,420	48,653	523,767	394,649	41,594	39,807	28,624	18,380	713	65
158,000	.....	8,836	42,674	750,047	82,226	667,821	565,537	101,050	.....	.....	.....	1,234	66
215,770	.....	6,509	318,253	985,792	292,855	692,937	395,219	234,139	26,420	36,500	.....	659	67
.....	.....	.....	.....	311,872	.....	311,872	306,224	5,648	.....	.....	.....	.....	68
12,772	.....	945	1,216	377,801	522	377,279	253,440	77,165	28,046	10,683	.....	7,945	69
114	982	10,629	83,492	761,142	163,157	597,985	460,791	63,262	55,800	242	16,559	1,331	70
2,311	.....	.....	21,755	361,572	18,981	342,591	239,011	100,807	.....	2,773	.....	.....	71
809,602	170,984	8,110	267,798	1,731,887	130,822	1,601,065	383,113	288,753	125,039	497,477	289,969	16,714	72
202,499	1,501	3,326	157,620	683,526	135,054	548,472	313,809	234,622	.....	.....	.....	41	73
.....	.....	11	.....	438,771	.....	438,771	402,750	36,010	.....	.....	.....	11	74
3,463	.....	38,725	43,549	544,037	94,237	449,800	331,868	1,524	53,736	18,687	403	43,582	75
.....	1,651	1,169	12,731	368,724	7,471	361,253	354,992	5,000	.....	.....	216	1,045	76
74,000	.....	.....	55,013	339,764	19,864	319,900	269,402	22,402	96	28,000	.....	.....	77
5,200	.....	.....	25,791	526,146	15,199	510,947	382,853	41,215	26,532	38,347	.....	22,000	78
181,002	.....	349	31,029	570,677	7,131	563,546	318,946	236,171	6,140	2,000	.....	289	79
73,359	.....	91	261,337	736,702	279,730	456,972	321,008	104,779	21,094	10,000	.....	91	80
.....	.....	53	37,994	241,234	.....	241,234	195,948	45,233	.....	.....	.....	53	81
413,738	6,001	387	97,580	943,945	228,537	715,408	439,765	116,480	3,435	150,987	4,354	387	82
281,418	.....	30	175,230	785,767	170,439	615,328	259,543	265,477	30,584	58,000	.....	1,724	83
12,885	.....	18	7,438	345,307	33,096	312,211	254,523	25,536	11,720	20,414	.....	18	84
7,000	.....	1,385	236,390	605,523	184,321	421,202	280,984	115,294	3,339	20,200	.....	1,385	85
165,000	6,000	48,717	40,592	750,846	17,729	733,117	368,347	136,888	3,690	165,000	8,200	50,992	86
100,525	.....	6,994	219,621	683,337	318,713	364,624	286,462	16,153	18,090	36,925	.....	6,994	87
162,139	.....	37,852	119,935	724,545	135,307	589,238	318,133	94,496	37,896	6,000	89,735	42,978	88
140,760	.....	.....	10,645	346,148	2,779	343,369	149,184	48,933	2,252	143,000	.....	.....	89
9,594	.....	793	152,448	458,019	158,937	299,082	234,891	18,346	18,450	23,277	201	3,917	90
37,563	.....	.....	.....	159,438	.....	159,438	108,478	41,500	9,460	.....	.....	.....	91
134,000	.....	5,525	163,678	662,617	246,917	415,700	243,690	99,139	17,877	48,000	.....	6,994	92
.....	744	6,445	245,645	613,383	184,676	428,707	291,256	111,501	9,350	10,000	.....	6,600	93
100,263	.....	998	15,358	398,901	14,217	384,684	285,986	94,648	.....	.....	.....	4,050	94
47,175	800	50,064	35,174	387,745	48,469	339,276	210,332	21,653	14,448	42,779	.....	50,064	95
87,900	.....	2,132	181,238	652,444	83,668	568,776	386,975	149,976	693	29,000	.....	2,132	96
62,000	.....	19	105,391	496,954	117,279	379,675	325,090	54,566	.....	.....	.....	19	97
75,000	.....	764	655	365,885	46,543	319,342	287,197	31,609	.....	.....	.....	536	98
78,674	3,403	.....	.....	369,227	4	369,223	283,980	81,030	.....	.....	.....	4,213	99
.....	.....	.....	21,353	156,199	27,203	128,996	124,325	4,671	.....	.....	.....	.....	100
80,580	.....	126	41,331	507,390	72,051	435,339	233,736	161,803	22,807	16,702	.....	291	101
3,500	10,500	3,693	97,499	358,577	62,739	295,838	165,993	29,352	28,900	67,900	.....	3,693	102
150,323	.....	6,109	140,343	611,507	264,598	346,909	271,278	66,863	275	.....	.....	8,493	103
90,750	.....	.....	1,813	267,691	43,662	224,029	174,626	2,006	3,597	43,800	.....	.....	104
52,000	.....	44,485	21,248	434,755	16,090	418,665	225,278	7,754	23,150	103,500	14,498	44,485	105
.....	.....	.....	.....	267,581	.....	267,581	246,973	20,608	.....	.....	.....	.....	106
.....	.....	99	166,885	446,055	170,129	275,926	226,353	19,284	20,012	10,178	.....	99	107
161,932	.....	.....	.....	293,146	.....	293,146	118,631	4,344	2,814	170,357	.....	.....	108
301,847	.....	3,362	74,553	776,193	281,638	494,555	349,888	134,369	5,527	.....	.....	4,771	109
8,000	.....	2,134	108,599	349,916	32,786	317,130	263,047	12,043	2,443	12,000	.....	27,597	110
65,498	721	1,636	33,454	396,812	23,504	373,308	272,240	27,547	17,156	54,009	720	1,636	111
.....	.....	261	36,426	208,046	28,441	179,605	175,305	4,300	.....	.....	.....	.....	112
182,000	.....	484	91,718	597,393	59,534	537,859	274,200	155,437	42,738	65,000	.....	484	113
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912.													
$380,935	.....	$4,337	$27,311	$789,313	$40,307	$749,006	$239,620	$139,137	$14,835	$350,836	.....	$4,578	114
15,105	.....	9	191,440	495,137	66,294	428,843	182,020	183,985	15,329	47,500	.....	9	115
86,250	.....	4,692	4,663	244,175	8,880	235,295	148,595	14,554	4,646	67,500	.....	.....	116
109,463	.....	19,303	138,695	487,861	105,707	382,154	216,094	92,428	11,670	40,277	.....	21,685	117
10,000	.....	84	11,193	195,504	1,571	193,933	153,026	12,578	18,248	10,000	.....	83	118
226,060	.....	1,236	43,084	520,857	67,184	453,673	212,885	84,012	21,368	134,171	.....	1,237	119
.....	.....	.....	.....	189,906	.....	189,906	183,901	5,975	.....	.....	.....	30	120
.....	.....	15	.....	119,503	.....	119,503	110,581	8,922	.....	.....	.....	.....	121
77	.....	1,472	128,874	252,188	36,127	216,061	160,749	15,295	13,608	25,005	.....	1,404	122
.....	.....	104	.....	247,309	.....	247,309	245,467	1,738	.....	.....	.....	104	123
4,412	.....	3,402	73,046	506,841	71,856	434,985	337,568	3,219	29,503	61,558	.....	3,137	124
.....	.....	125	126,178	247,542	44,216	203,326	197,941	1,608	3,685	.....	.....	92	125
9,046	.....	387	.....	241,392	.....	241,392	232,346	9,046	.....	.....	.....	.....	126
52,400	.....	45	14,225	372,907	21,526	351,381	251,964	49,093	23,201	27,078	.....	45	127
.....	.....	1,250	4	201,445	.....	201,445	170,840	30,596	.....	.....	.....	9	128

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TABLE 35.—SUMMARY OF APPROPRIATIONS, RECEIPTS,

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY.	APPROPRIATIONS AND RECEIPTS.									
		Aggregate appropriations and receipts.	Total revenue appropriations and receipts from revenue.	Revenue appropriations of city.	Revenue receipts from—						
					The general property tax.	Liquor taxes.	Other taxes.	Subventions from other civil divisions.	Fees and charges, including tuition fees.	Rents and interest.	Other general-fund revenues.
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912—Continued.											
129	Lincoln, Nebr.	$335,615	$331,939	.....	$253,500	$50,000	$3,523	$15,602	$1,962	$370	$1,979
130	Davenport, Iowa	355,131	276,142	.....	232,830	.....	.....	18,839	1,001	2,801	671
131	El Paso, Tex.	317,153	211,227	$153,500	.....	.....	.....	55,228	2,036	.....	463
132	San Diego, Cal.	519,932	391,932	.....	239,571	.....	.....	147,425	7,603	.....	333
133	Tampa, Fla.	183,051	159,462	.....	.....	.....	.....	159,407	55	.....	.....
134	McKeesport, Pa.	268,228	247,813	.....	200,914	.....	.....	32,288	9,079	5,359	173
135	Flint, Mich.	225,338	128,694	.....	115,953	.....	.....	6,281	1,981	1,096	380
136	Kalamazoo, Mich.	632,195	178,934	.....	169,663	.....	.....	5,028	2,912	680	621
137	Racine, Wis.	209,648	205,095	146,837	.....	.....	.....	55,511	1,912	400	135
138	Superior, Wis.	223,467	222,192	.....	195,115	.....	.....	25,056	158	1,378	485
139	Wheeling, W. Va.	204,613	203,981	.....	183,758	.....	.....	16,170	2,002	1,917	134
140	Macon, Ga.	137,691	119,530	.....	.....	.....	.....	116,501	2,901	.....	128
141	Newton, Mass.	363,077	356,483	340,347	.....	.....	.....	7,309	4,410	.....	4,359
142	Butte, Mont.	314,195	275,456	.....	147,547	.....	.....	127,393	218	.....	298
143	Woonsocket, R. I.	110,242	110,237	96,760	.....	.....	.....	10,340	2,888	.....	249
144	Montgomery, Ala.	123,131	123,131	93,416	.....	.....	.....	27,378	2,302	.....	35
145	Chester, Pa.	263,929	153,939	.....	103,739	.....	11,593	32,700	3,026	2,752	59
146	Fitchburg, Mass.	161,307	161,307	160,318	.....	.....	.....	.....	866	.....	123
147	Dubuque, Iowa	270,650	148,748	.....	135,315	.....	.....	13,066	.....	336	31
148	Galveston, Tex.	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
149	West Hoboken, N. J.	315,862	210,811	101,063	.....	.....	.....	108,978	531	.....	239
150	New Castle, Pa.	187,945	126,943	.....	96,364	.....	.....	25,222	1,743	3,588	26
151	Roanoke, Va.	124,735	124,720	100,957	.....	.....	.....	19,874	3,513	89	287
152	Elmira, N. Y.	303,580	249,829	228,726	.....	.....	.....	19,733	1,470	300	.....
153	Huntington, W. Va.	140,912	128,554	.....	116,072	.....	.....	11,721	124	637	.....
154	East Orange, N. J.	326,177	251,943	114,000	.....	.....	.....	132,136	631	3,668	1,508
155	Knoxville, Tenn.	94,155	94,028	13,999	.....	.....	.....	77,185	2,844	.....	.....
156	Hamilton, Ohio.	211,521	176,623	.....	152,812	.....	.....	21,274	1,919	284	304
157	Lexington, Ky.	243,782	125,746	82,619	.....	.....	.....	41,478	1,553	.....	96
158	Springfield, Mo.	202,917	202,917	.....	182,445	.....	.....	15,386	1,670	3,416	.....
159	Quincy, Ill.	257,939	177,111	.....	163,642	.....	.....	12,325	826	55	263
160	Charlotte, N. C.	187,332	69,137	37,246	.....	.....	.....	31,819	41	.....	1
161	Joliet, Ill.	371,272	266,332	.....	255,780	.....	.....	9,917	605	.....	.....
162	Pasadena, Cal.	837,340	352,077	.....	233,492	.....	.....	117,264	1,321	.....	.....
163	Auburn, N. Y.	165,034	164,719	139,583	.....	.....	.....	17,883	5,499	742	1,010
164	Everett, Mass.	216,256	211,146	210,778	.....	.....	.....	252	116	.....	.....
165	Decatur, Ill.	337,971	239,159	.....	224,779	.....	.....	9,680	988	3,443	260
166	Portsmouth, Va.	62,514	62,514	39,686	.....	.....	.....	22,534	293	.....	1
167	Perth Amboy, N. J.	209,363	156,620	77,500	.....	.....	.....	78,835	285	.....	.....
168	Taunton, Mass.	158,567	158,567	155,173	.....	.....	.....	.....	3,242	.....	152
169	Quincy, Mass.	296,874	172,289	172,115	.....	.....	.....	.....	174	.....	.....
170	Lansing, Mich.	141,600	141,539	90,664	.....	.....	.....	47,336	3,239	120	180
171	Pittsfield, Mass.	224,567	178,910	174,970	.....	.....	.....	1,408	2,532	.....	.....
172	Cedar Rapids, Iowa.	302,792	266,738	.....	251,441	.....	.....	13,527	413	1,103	251
173	Oshkosh, Wis.	133,110	132,976	.....	101,043	.....	.....	30,287	1,607	.....	39
174	San Jose, Cal.	295,830	295,830	.....	120,588	.....	.....	154,014	21,046	.....	182
175	Amsterdam, N. Y.	127,861	107,111	.....	93,930	.....	.....	12,586	595	.....	.....
176	Jamestown, N. Y.	347,077	177,658	.....	148,904	.....	4,672	19,211	1,016	3,093	732
177	Mount Vernon, N. Y.	568,283	268,008	.....	235,188	.....	3,632	23,028	890	1,795	3,475
178	Niagara Falls, N. Y.	213,296	186,921	166,015	.....	.....	.....	17,325	1,829	60	1,692
179	Jackson, Mich.	197,199	131,130	.....	123,102	.....	.....	4,453	2,215	570	790
180	Williamsport, Pa.	192,809	162,441	.....	123,033	.....	6,504	28,714	2,126	1,895	170
181	Joplin, Mo.	163,766	163,476	.....	131,946	.....	7,662	21,987	205	1,506	170
182	Lima, Ohio.	226,679	140,556	.....	122,075	.....	.....	16,556	1,095	830	.....
183	Muskogee, Okla.	326,188	143,332	.....	106,623	.....	.....	30,007	46	6,608	48
184	Chelsea, Mass.	258,128	181,442	181,139	.....	.....	.....	22	146	22	113
185	New Rochelle, N. Y.	337,456	267,185	247,623	.....	.....	.....	18,316	850	.....	366
186	Aurora, Ill.	362,023	175,178	.....	162,581	.....	.....	10,208	2,329	20	40
187	Lorain, Ohio.	181,012	155,753	.....	136,405	.....	.....	15,120	1,237	2,976	15
188	Austin, Tex.	274,325	112,292	.....	68,023	.....	.....	41,313	2,915	41	.....
189	Newport, Ky.	126,292	89,396	43,428	.....	.....	.....	44,665	1,004	178	121
190	Orange, N. J.	153,167	153,167	55,057	.....	.....	.....	97,320	.....	758	32
191	La Crosse, Wis.	151,457	150,806	121,125	.....	.....	.....	26,901	471	.....	2,249
192	Lynchburg, Va.	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
193	Shreveport, La.	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
194	Colorado Springs, Colo.	345,158	279,404	.....	205,282	.....	.....	69,337	1,127	450	3,208
195	Council Bluffs, Iowa.	170,866	164,458	.....	151,142	.....	.....	11,729	1,151	.....	436

[1] Also the sum of payments during the year and balances at the close of year.

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PAYMENTS, AND BALANCES FOR SCHOOLS: 1912—Continued.

assigned to each, see page 20. For a text discussion of this table, see page 118.]

APPROPRIATIONS AND RECEIPTS—continued.			Balances at beginning of year.	Aggregate of appropriations, receipts, and balances at beginning of year.[1]	Balances at close of year.	PAYMENTS.							City number.
Receipts from issue of city and district debt obligations.	Receipts from sales of property, investments, and supplies.	Receipts from other sources.				Total.	For expenses. (Table 36.)	For outlays. (Table 38.)	For interest.	For redemption of city and district debt obligations.	For investments and supplies.	For other objects.	
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912—Continued.													
$3,177	.....	$500	$56,472	$392,087	$45,115	$346,972	$252,900	$35,773	$7,210	$46,151	.....	$4,938	129
66,182	$12,194	613	46,537	401,668	40,659	361,009	244,538	67,477	14,871	21,848	$9,471	3,304	130
105,926	.....	343	317,496	54,233	443,464	263,263	159,552	13,670	.....	90,041	.....	.....	131
.....	62,851	62,149	323,422	843,354	399,890	283,209	.....	31,359	15,000	.....	70,322	132	
23,589	.....	.....	5,672	188,723	24,599	164,124	76,828	56,868	5,089	25,339	.....	.....	133
.....	.....	20,415	179,004	447,232	161,895	285,337	216,626	10,088	24,518	13,000	.....	21,105	134
95,853	.....	791	51,507	276,845	61,923	214,922	147,138	27,521	7,222	32,421	.....	620	135
451,373	412	1,476	12,236	644,431	239,717	404,714	179,531	70,125	13,471	139,500	412	1,675	136
.....	3,113	1,440	90,770	300,418	62,436	237,982	170,121	62,325	.....	.....	3,575	1,961	137
.....	.....	1,275	103,253	326,720	107,977	218,743	201,357	13,231	.....	.....	.....	4,155	138
.....	.....	632	12,245	216,858	10,117	206,741	181,718	12,197	9,363	2,831	.....	632	139
18,162	.....	2	.....	137,694	.....	137,694	114,230	13,340	709	7,956	.....	1,459	140
11,587	.....	5	2,701	370,778	3,230	367,548	352,590	14,953	.....	.....	.....	5	141
37,002	.....	1,737	39,582	353,777	53,657	300,120	255,436	16,216	19,224	8,816	.....	428	142
.....	.....	5	3,281	113,523	995	112,528	112,523	.....	.....	.....	.....	5	143
.....	.....	.....	12,212	135,343	28,047	107,296	97,239	10,057	.....	.....	.....	.....	144
74,400	23,100	12,490	36,880	300,809	49,952	250,857	136,086	12,336	6,019	83,100	.....	13,316	145
.....	.....	.....	.....	161,307	.....	161,307	153,416	7,891	.....	.....	.....	.....	146
119,500	.....	2,402	2,322	272,972	84,440	188,532	128,077	34,016	4,536	19,500	.....	2,403	147
(2)	(2)	(2)	(2)	(2)	(2)	109,102	109,102	.....	.....	.....	.....	.....	148
103,000	.....	51	159,905	475,767	210,537	265,230	198,047	121	2,011	65,000	.....	51	149
60,000	190	812	180,068	368,013	13,319	354,694	170,035	129,999	11,282	40,000	2,565	813	150
.....	.....	15	49,916	174,651	5,945	168,706	102,330	66,361	.....	.....	.....	15	151
50,904	100	2,747	1,131	304,711	70,036	234,675	152,258	79,093	2,330	.....	.....	994	152
358	.....	12,000	23,884	164,796	17,371	147,425	100,864	28,383	5,295	883	.....	12,000	153
74,094	.....	140	211,855	538,032	3,658	534,374	261,852	216,521	1,745	53,000	.....	1,256	154
.....	.....	127	.....	94,155	.....	94,155	93,335	378	25	417	.....	.....	155
3,500	16	31,382	73,088	284,609	67,328	217,281	159,208	53	12,506	14,000	16	31,498	156
118,036	.....	.....	42,243	286,025	29,588	256,437	126,896	11,375	2,540	115,626	.....	.....	157
.....	.....	.....	81,427	284,344	74,445	209,899	134,771	65,829	1,901	6,500	.....	898	158
80,798	.....	30	384	258,323	6,375	251,948	141,104	12,107	4,606	94,131	.....	.....	159
118,195	.....	.....	9,753	197,085	78,188	118,897	78,326	22,794	277	17,500	.....	.....	160
102,935	1,599	406	31,924	403,196	20,398	382,798	172,544	116,910	2,419	87,802	.....	3,123	161
484,404	.....	859	101,040	938,380	347,797	590,583	322,294	233,195	9,721	20,585	.....	4,788	162
137	.....	178	29,992	195,026	1,902	193,124	152,645	19,007	4,600	10,000	.....	6,872	163
5,110	.....	.....	.....	216,256	.....	216,256	211,146	5,110	.....	.....	.....	.....	164
73,804	21,621	3,387	19,388	357,359	13,910	343,449	150,203	104,266	7,911	51,525	23,780	5,764	165
.....	.....	.....	48,357	110,871	9,317	101,554	64,034	37,520	.....	.....	.....	.....	166
52,743	.....	.....	6,784	216,147	10,107	206,040	156,245	49,795	.....	.....	.....	.....	167
.....	.....	.....	.....	158,567	.....	158,567	149,813	8,754	.....	.....	.....	.....	168
111,128	.....	13,457	.....	296,874	.....	296,874	185,746	111,128	.....	.....	.....	.....	169
.....	.....	61	5,013	146,613	7,652	138,961	125,292	11,608	2,000	.....	.....	61	170
42,757	2,794	106	76	224,643	144	224,499	178,410	43,256	.....	.....	.....	2,833	171
36,037	.....	17	13,029	315,821	5,948	309,873	194,894	103,327	11,635	.....	.....	17	172
.....	116	18	14,857	147,967	15,781	132,186	130,183	1,470	.....	.....	515	18	173
.....	.....	.....	33,890	329,720	48,593	281,127	227,490	21,694	16,443	15,500	.....	.....	174
20,500	.....	250	11,062	138,923	30	138,893	96,003	23,936	4,363	14,591	.....	.....	175
156,611	1,252	11,556	.....	347,077	3,373	343,704	151,468	81,705	15,492	78,710	3,450	12,879	176
254,600	.....	45,585	63,450	631,733	265,575	366,158	288,160	33,198	22,934	7,000	.....	16,866	177
18,300	.....	8,075	7,809	221,105	9,190	211,915	185,288	.....	.....	18,300	.....	8,327	178
66,069	.....	.....	11,407	208,606	4,046	204,560	120,526	33,305	5,729	45,000	.....	.....	179
.....	4,000	26,368	23,652	216,461	35,557	180,904	133,180	3,372	2,319	15,685	.....	26,368	180
275	.....	15	10,487	174,253	43,400	130,853	118,294	.....	11,083	519	.....	957	181
83,246	2,415	462	80,317	306,996	147,586	159,410	113,707	11,500	8,786	20,006	4,949	462	182
182,523	.....	333	102,828	429,016	120,030	308,986	121,225	157,355	29,704	369	.....	333	183
76,611	.....	75	.....	258,128	.....	258,128	181,442	76,611	.....	.....	.....	75	184
70,000	.....	271	48,104	385,560	56,177	329,383	242,680	86,432	.....	.....	.....	271	185
186,000	.....	850	9,139	371,167	65,583	305,584	134,722	149,491	9,950	9,500	.....	1,921	186
87	3,250	21,922	198,731	379,743	118,854	260,889	117,960	90,851	15,473	10,611	4,043	21,951	187
160,198	.....	1,835	841	275,166	151,834	123,332	104,206	16,733	1,776	483	.....	134	188
36,550	.....	346	482	126,774	127	126,647	89,935	2,689	243	33,750	.....	30	189
.....	.....	.....	13,905	167,072	5,814	161,258	161,258	3,664	.....	.....	.....	.....	190
.....	.....	651	63,841	215,298	59,463	155,835	145,023	10,286	.....	.....	.....	526	191
(2)	(2)	(2)	(2)	(2)	(2)	85,169	83,156	2,013	.....	.....	.....	.....	192
(2)	(2)	(2)	(2)	(2)	(2)	112,805	83,430	24,875	4,500	.....	.....	.....	193
63,084	.....	2,670	57,330	402,488	22,221	380,267	239,604	95,896	18,989	23,228	.....	2,550	194
2,330	1,575	2,503	38,215	209,081	39,688	169,393	140,410	1,754	8,101	15,050	1,575	2,503	195

[1] Not reported.

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TABLE 36.—PAYMENTS FOR EXPENSES OF SCHOOLS, CLASSIFIED BY KIND OF

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY, AND KIND OF SCHOOL OR OTHER EDUCATIONAL ACTIVITY.	Total.	Expenses of general administration. (Table 37.)	EXPENSES OF INSTRUCTION.							
				Total.	Supervision.		Salaries of teachers.	Free text-books.	Other supplies used in instruction.	School libraries.	All other.
					Salaries and other expenses of supervisors of grades and subjects.	Salaries and other expenses of principals.					
	Grand total	$150,598,763	$6,653,307	[1] $118,323,922	$1,986,328	$11,815,366	$95,414,045	$1,364,008	$4,272,199	$433,779	$148,313
	Group I	72,933,754	3,093,340	58,111,044	660,882	6,430,084	48,191,071	455,600	2,230,631	103,271	30,496
	Group II	18,446,834	758,157	[1] 14,502,490	228,609	1,143,717	10,767,171	88,937	547,162	33,651	21,096
	Group III	27,806,218	1,150,531	[1] 21,758,890	405,624	1,987,436	17,415,270	328,116	631,487	175,490	47,038
	Group IV	17,606,501	869,149	13,443,452	362,209	1,347,375	10,849,664	305,537	483,440	70,864	24,363
	Group V	13,805,456	782,130	[1] 10,508,046	320,004	906,754	8,190,869	185,800	379,479	50,503	24,600
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1912.										
1	New York, N. Y.	$36,427,562	$974,388	$30,322,618	$111,456	$3,925,364	$24,684,286	$18,321	$1,517,855	$65,036	$300
	Elementary			22,634,800	48,925	3,562,731	17,919,116		1,045,356	58,672	
	Secondary			3,937,625	5,000	196,189	3,548,279		188,157		
	Normal			664,717		37,361	589,202	9,483	24,977	3,394	300
	Night			830,753	888	50,853	732,676		46,341		
	Collegiate			494,851	4,750	19,647	441,333	8,838	17,311	2,970	
	Trade			93,899		7,612	68,807		17,480		
	Nautical			12,559			11,341		1,218		
	For defectives			1,052,823	2,400		1,050,423				
	Truant			108,497		3,176	20,931		84,390		
	Lectures			249,206	35,600	23,913	140,814		48,881		
	Athletic field			11,479	11,479						
	Playgrounds			129,172	1,900	19,439	84,769		23,064		
	Vacation			86,699	514	4,443	61,053		20,679		
	Baths			15,540			15,540				
2	Chicago, Ill.	10,679,554	375,618	8,316,751	77,768	791,812	7,236,776	16,322	165,494	25,079	3,500
	Elementary			6,737,933	56,125	694,560	5,847,853	16,322	101,953	17,935	185
	Secondary			1,203,206	14,467	72,260	1,072,058		39,317	4,176	928
	Normal			99,397		6,450	86,827		2,951	2,968	201
	Night			131,749		15,942	100,783		9,024		
	Vacation			22,638			18,232		2,220		2,186
	For defectives			54,919	2,287		50,065		2,567		
	Truant			55,495	4,889	2,600	44,465		3,538		
	Social center			8,414			7,490		924		
3	Philadelphia, Pa.	6,529,436	421,619	4,951,524	58,861	433,813	4,124,793	180,762	153,295		
	Elementary			3,861,982	52,241	382,433	3,195,903	128,781	102,624		
	Secondary			864,861	6,620	39,241	738,494	48,495	32,011		
	Normal			66,886		6,140	53,588	3,123	4,035		
	Night			86,934			82,093		4,841		
	Trade			30,635		5,999	21,577	363	2,696		
	Playgrounds			32,623			26,700		5,923		
	Gardens			7,603			6,438		1,165		
4	St. Louis, Mo.	3,350,757	201,810	2,562,726	58,944	259,812	2,106,782	33,311	86,939		14,938
	Elementary			1,941,038	54,650	218,246	1,573,490	24,179	57,413		13,060
	Secondary			460,667	1,296	27,829	398,901	7,795	23,413		1,433
	Normal			30,714	47	4,807	24,758	120	759		223
	Night			43,205	750	4,219	35,380	1,088	1,760		8
	All other			87,102	2,201	4,711	76,253	129	3,594		214
5	Boston, Mass.	5,263,320	392,745	3,939,097	55,013	318,841	3,306,534	83,176	167,368	125	6,040
	Elementary			2,674,937	33,966	210,607	2,272,489	55,564	101,405	125	691
	Secondary			937,251	9,529	64,312	804,979	23,958	34,162		311
	Normal			35,654	457	4,639	28,640	582	1,297		39
	Night			115,453	5,491	14,657	88,913	4,005	2,291		96
	Trade			87,304	328	18,980	49,582	172	16,977		1,265
	Vacation			1,727	4	363	1,300	7	53		
	For defectives			22,821	6	2,754	19,585	139	335		2
	Truant			11,503			10,496	606	80		321
	Playgrounds			33,225	2,098		21,331		6,483		3,313
	Continuation			8,563	1,313	2,439	4,340	143	320		2
	Evening centers			8,361	1,032		3,452		3,877		
	Lectures			2,298	789		1,427		82		
6	Cleveland, Ohio	3,003,866	261,951	2,212,430	42,529	197,918	1,967,423	1,159	3,401		
	Elementary			1,566,768	33,788	150,069	1,381,216	1,159	536		
	Secondary			489,843	5,940	34,197	447,447		2,259		
	Normal			24,070	400	3,600	19,887		183		
	Night			37,487	500	4,132	32,811		44		
	All other			94,262	1,901	5,920	86,062		379		
7	Baltimore, Md.	1,978,084	56,227	1,504,997	11,482	61,667	1,321,230	58,416	47,021	3,281	1,900
	Elementary			1,188,584	6,619	39,784	1,066,483	45,232	29,512		954
	Secondary			272,841	2,958	15,983	222,409	11,417	16,642	2,433	939
	Normal			22,235	1,905	5,900	11,567	1,598	417	848	
	Night			19,497			18,871	169	450		7
	Truant			1,840			1,840				

[1] Includes certain unapportioned expenses not reported in detail.

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SCHOOL OR OTHER EDUCATIONAL ACTIVITY AND BY OBJECT: 1912.

assigned to each, see page 20. For a text discussion of this table, see page 119.]

EXPENSES OF OPERATION OF SCHOOL PLANT.						EXPENSES OF MAINTENANCE OF SCHOOL PLANT.				MISCELLANEOUS EXPENSES.							City number.
Total.	Wages of janitors and other employees.	Janitors' supplies.	Fuel.	Water, light, and power.	All other.	Total.	Repairs.	Insurance.	All other.	Total.	Payments to private schools and institutions.	Payments to schools and institutions of other civil divisions.	Transportation of pupils.	Pensions.	Rents.	All other.	
[1]$15,461,659	$9,169,882	$572,126	$4,130,754	$881,291	$300,871	[1]$7,327,410	$6,628,575	$406,356	$45,559	[2]$2,832,465	$493,962	$58,721	$164,969	$1,720,228	$313,641	$83,202	
6,727,032	4,424,976	199,128	1,795,068	202,691	105,167	2,930,703	2,862,613	54,208	13,882	2,071,635	331,245	10,004	119,644	1,382,386	184,451	43,905	
[1] 1,727,212	856,485	65,265	326,822	145,269	59,233	[1] 1,195,085	989,028	36,491	4,612	[1] 263,890	33,732	8,988	2,842	154,642	49,822	2,034	
[1] 3,155,084	1,724,122	137,103	879,783	230,901	72,135	[1] 1,469,502	1,290,633	116,138	10,466	[1] 272,211	73,673	18,254	7,058	120,186	48,209	4,831	
2,184,081	1,247,793	102,016	624,728	172,270	37,274	966,615	838,675	114,656	13,284	143,204	50,177	8,159	18,746	42,246	18,124	5,752	
[1] 1,668,250	886,504	68,614	504,353	130,160	27,062	[1] 765,505	647,626	84,863	3,315	[1] 81,525	5,135	13,316	16,679	20,768	13,035	6,680	
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1912.																	
$2,358,308	$1,621,838	$74,539	$631,871	$7,519	$22,541	$1,385,770	$1,385,770	.....	.....	$1,386,478	$255,645	.....	$89,268	$989,297	$52,268	.....	1
1,866,116	1,261,716	64,951	532,502	6,947	.....	1,252,511	1,252,511	.....	.....	1,374,102	255,645	.....	89,268	983,972	45,217	.....	
188,582	134,934	5,265	47,955	408	.....	87,382	87,382	.....	.....	.....	.....	.....	.....	.....	.....	.....	
29,314	20,765	500	7,585	164	300	12,096	12,096	.....	.....	.....	.....	.....	.....	.....	.....	.....	
29,389	29,389	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
104,920	76,071	3,476	25,373	.....	.....	14,848	14,848	.....	.....	5,325	.....	.....	.....	5,325	.....	.....	
11,045	8,243	327	2,475	.....	.....	3,178	3,178	.....	.....	.....	.....	.....	.....	.....	.....	.....	
41,737	18,483	.....	1,013	.....	22,241	25	25	.....	.....	.....	.....	.....	.....	.....	.....	.....	
22,846	8,000	.....	14,846	.....	.....	9,933	9,933	.....	.....	.....	.....	.....	.....	.....	.....	.....	
26,571	26,571	.....	.....	.....	.....	.....	.....	.....	.....	7,051	.....	.....	.....	.....	7,051	.....	
4,954	4,832	.....	122	.....	.....	5,797	5,797	.....	.....	.....	.....	.....	.....	.....	.....	.....	
27,682	27,682	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
1,464	1,464	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
3,688	3,688	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
1,484,352	961,577	56,717	393,487	53,047	19,524	370,486	370,486	.....	.....	132,347	.....	.....	11,700	105,595	14,220	$832	2
1,203,213	787,601	42,036	336,296	35,190	2,090	320,945	320,945	.....	.....	96,323	.....	.....	.....	87,644	7,847	832	
172,010	116,016	9,737	39,844	6,413	.....	36,602	36,602	.....	.....	22,243	.....	.....	.....	17,951	4,292	.....	
18,422	8,554	705	4,549	213	4,401	1,778	1,778	.....	.....	.....	.....	.....	.....	.....	.....	.....	
30,090	13,731	1,238	5,939	9,182	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
1,718	1,569	149	.....	.....	.....	.....	.....	.....	.....	707	.....	.....	707	.....	.....	.....	
5,852	5,210	584	.....	58	.....	.....	.....	.....	.....	10,993	.....	.....	10,993	.....	.....	.....	
50,265	27,370	2,099	6,207	1,556	13,033	11,161	11,161	.....	.....	2,081	.....	.....	.....	.....	2,081	.....	
2,782	1,526	169	652	435	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
711,988	442,787	.....	267,924	.....	1,277	242,373	215,383	$26,990	.....	201,932	63,600	.....	.....	106,729	31,603	.....	3
559,736	327,161	.....	231,554	.....	1,021	189,579	167,987	21,592	.....	124,395	.....	.....	.....	106,560	17,835	.....	
118,287	85,772	.....	32,259	.....	256	45,528	40,130	5,398	.....	77,537	63,600	.....	.....	169	13,768	.....	
12,612	9,920	.....	2,692	.....	.....	5,945	5,945	.....	.....	.....	.....	.....	.....	.....	.....	.....	
7,684	7,684	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
4,386	2,967	.....	1,419	.....	.....	1,321	1,321	.....	.....	.....	.....	.....	.....	.....	.....	.....	
7,820	7,820	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
1,463	1,463	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
366,992	246,045	13,409	58,106	36,040	13,392	195,624	195,314	310	.....	23,605	.....	.....	8,487	.....	7,988	7,130	4
255,130	168,402	10,447	39,641	25,429	11,211	167,250	167,135	115	.....	15,912	.....	.....	7,143	.....	1,735	7,034	
89,560	64,787	2,385	15,847	4,572	1,969	22,384	22,189	195	.....	775	.....	.....	.....	.....	775	.....	
5,205	3,614	124	735	652	80	1,276	1,276	.....	.....	.....	.....	.....	.....	.....	.....	.....	
6,725	2,322	.....	.....	4,403	.....	268	268	.....	.....	.....	.....	.....	.....	.....	.....	.....	
10,372	6,920	453	1,883	984	132	4,446	4,446	.....	.....	6,918	.....	.....	1,344	.....	5,478	96	
498,911	293,028	17,226	143,996	43,262	1,399	263,042	261,892	1,150	.....	169,531	.....	$9,827	3,033	106,211	23,393	27,067	5
363,711	219,638	14,586	105,718	22,640	1,129	203,131	202,884	247	.....	116,239	.....	9,827	435	95,714	10,263	.....	
74,252	48,877	2,230	16,161	6,748	236	36,256	36,256	.....	.....	20,570	.....	.....	.....	9,117	11,453	.....	
5,737	3,119	174	1,854	583	7	1,266	1,266	.....	.....	180	.....	.....	.....	180	.....	.....	
27,466	11,933	1	6,908	8,624	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
8,272	3,133	169	1,587	3,363	20	4,658	3,755	903	.....	.....	.....	.....	.....	.....	.....	.....	
94	94	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
2,506	1,553	54	613	279	7	743	743	.....	.....	4,089	.....	.....	2,514	1,200	375	.....	
11,431	.....	.....	10,780	651	.....	12,803	12,803	.....	.....	27,151	.....	.....	84	.....	.....	27,067	
3,938	3,862	.....	38	38	.....	2,601	2,601	.....	.....	.....	.....	.....	.....	.....	.....	.....	
12	.....	12	.....	.....	.....	1,386	1,386	.....	.....	1,302	.....	.....	.....	.....	1,302	.....	
1,156	483	.....	337	336	.....	198	198	.....	.....	.....	.....	.....	.....	.....	.....	.....	
336	336	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
384,415	248,694	15,153	74,788	26,159	19,621	105,231	101,955	3,276	.....	39,839	.....	.....	2,995	22,945	6,695	7,204	6
258,909	165,506	7,105	59,933	20,373	6,052	88,265	87,223	1,042	.....	35,543	.....	.....	2,935	[3] 22,945	4,420	5,183	
87,216	51,760	5,935	13,096	4,904	11,521	14,634	12,400	2,234	.....	2,390	.....	.....	.....	.....	942	1,448	
7,507	4,531	439	1,477	813	247	896	896	.....	.....	391	.....	.....	.....	.....	125	266	
7,832	7,749	12	.....	.....	71	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
22,891	19,148	1,662	282	69	1,730	1,436	1,436	.....	.....	1,515	.....	.....	.....	.....	1,208	307	
219,412	137,199	6,750	58,624	9,371	7,468	115,056	114,215	565	$276	82,392	12,000	.....	.....	23,046	45,674	1,672	7
174,192	109,868	6,074	49,319	5,021	3,910	96,632	96,121	247	264	61,611	.....	.....	.....	[3] 23,046	36,893	1,672	
36,122	21,762	676	8,913	3,554	1,217	17,597	17,279	318	.....	20,181	12,000	.....	.....	.....	8,181	.....	
.....	.....	.....	.....	.....	.....	350	350	.....	.....	.....	.....	.....	.....	.....	.....	.....	
2,803	2,067	.....	.....	736	.....	274	274	.....	.....	.....	.....	.....	.....	.....	.....	.....	
6,295	3,502	.....	392	60	2,341	203	191	.....	12	600	.....	.....	.....	.....	600	.....	

[3] Pensions of employees of all schools.

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TABLE 36.—PAYMENTS FOR EXPENSES OF SCHOOLS, CLASSIFIED BY KIND OF

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY, AND KIND OF SCHOOL OR OTHER EDUCATIONAL ACTIVITY.	Total.	Expenses of general administration. (Table 37.)	EXPENSES OF INSTRUCTION.							
				Total.	Supervision.		Salaries of teachers.	Free text-books.	Other supplies used in instruction.	School libraries.	All other.
					Salaries and other expenses of supervisors of grades and subjects.	Salaries and other expenses of principals.					
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1912—Continued.											
8	Pittsburgh, Pa.	$3,570,583	$320,998	$2,600,668	$225,063	$267,334	$2,014,828	$42,039	$44,431	$4,755	$2,218
	Elementary			2,134,150	190,612	235,533	1,656,121	18,891	27,544	3,885	1,564
	Secondary			392,481	29,512	25,441	299,741	21,601	14,666	870	650
	Normal			19,570	1,235	1,842	13,358	1,311	1,824		
	Night			54,131	3,704	4,518	45,395	236	271		4
	Open air			336			210		126		
9	Detroit, Mich.	2,130,586	87,984	1,700,233	28,766	173,523	1,426,419	20,103	44,827	4,995	1,600
	Elementary			1,295,345	28,766	144,331	1,073,222	20,103	25,428	2,495	[1] 1,000
	Secondary			336,532		21,304	298,439		13,689	2,500	600
	Normal			13,242		3,450	9,525		267		
	Night			29,332		4,438	24,875		19		
	For defectives			13,246			13,213		33		
	Playgrounds			12,536			7,145		5,391		
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1912.											
10	Buffalo, N. Y.	$2,202,164	$81,633	$1,672,147	[2]	[2]	[2]	[2]	[2]	[2]	[2]
	Elementary			1,382,726	[2]	[2]	[2]	[2]	[2]	[2]	[2]
	Secondary			189,595	[2]	[2]	[2]	[2]	[2]	[2]	[2]
	Normal			14,979	[2]	[2]	[2]	[2]	[2]	[2]	[2]
	Night			63,560	[2]	[2]	[2]	[2]	[2]	[2]	[2]
	Trade			9,833	[2]	[2]	[2]	[2]	[2]	[2]	[2]
	Vacation			8,292	[2]	[2]	[2]	[2]	[2]	[2]	[2]
	Truant			3,162	[2]	[2]	[2]	[2]	[2]	[2]	[2]
11	San Francisco, Cal.	1,891,664	81,631	1,531,464	$16,440	$162,480	$1,319,634	$7,827	$23,904		$1,179
	Elementary			1,249,763	14,820	139,140	1,068,670	7,617	18,422		1,094
	Secondary			191,042	1,620	15,900	168,682	210	4,545		85
	Night			83,544		7,440	75,262		842		
	For defectives			2,420			2,400		20		
	Truant			4,695			4,620		75		
12	Milwaukee, Wis.	1,824,858	103,325	1,404,738	18,119	129,787	1,204,678	3,643	40,847	$6,277	1,387
	Elementary			1,072,495	11,569	112,891	922,759	2,788	17,638	4,126	721
	Secondary			214,491		16,896	185,726		9,326	1,880	663
	Night			10,042			10,042				
	Trade			57,689			48,371		9,318		
	For defectives			26,142			26,098		44		
	For backward children			5,701			5,701				
	Agriculture and domestic science			10,541	6,550		2,049	855	816	271	
	Social and civic centers			7,637			3,932		3,705		
13	Cincinnati, Ohio	2,166,275	104,525	1,651,760	40,185	135,327	1,380,615	19,139	59,161	6,454	10,879
	Elementary			1,076,207	13,293	121,596	894,707	8,796	36,961		854
	Secondary			273,435	3,324	10,181	235,628	10,343	12,518		1,441
	Night			41,300		3,550	37,426		324		
	Collegiate			201,731	19,602		161,169		5,922	6,454	8,584
	Vacation			9,223	261		8,301		661		
	Continuation			21,244	1,600		18,363		1,281		
	For defectives			13,732			13,248		484		
	Truant			4,587	1,600		2,600		387		
	Playgrounds			9,456	505		8,393		558		
	School gardens			845			780		65		
14	Los Angeles, Cal.	2,560,705	118,829	2,052,493	37,595	216,190	1,677,648		107,744	12,608	708
	Elementary			1,411,482	37,595	181,624	1,131,157		55,705	5,401	
	Secondary			569,771		25,446	488,435		47,975	7,207	708
	Night			47,220		6,120	39,648		1,452		
	Truant			19,257		3,000	14,515		1,742		
	Vacation			4,763			3,893		870		
15	Newark, N. J.	2,503,143	129,357	1,913,008	48,463	186,972	1,527,600		[4] 148,873	1,100	
	Elementary			1,423,176	37,763	162,482	1,134,378		[4] 88,553		
	Secondary			266,573	4,000	7,000	219,822		[4] 34,651	1,100	
	Normal			23,084		3,500	19,063		521		
	Night			106,977	2,500	10,490	87,450		6,537		
	Vacation			37,599	1,500	2,000	29,927		4,172		
	For defectives			32,273	1,200	1,500	23,983		5,590		
	Playgrounds			23,326	1,500		12,977		8,849		

[1] Pensions of employees of all schools.

[2] Not reported separately.

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SCHOOL OR OTHER EDUCATIONAL ACTIVITY AND BY OBJECT: 1912—Continued.

assigned to each, see page 20. For a text discussion of this table, see page 119.]

EXPENSES OF OPERATION OF SCHOOL PLANT.						EXPENSES OF MAINTENANCE OF SCHOOL PLANT.				MISCELLANEOUS EXPENSES.							City number.
Total.	Wages of janitors and other employees.	Janitors' supplies.	Fuel.	Water, light, and power.	All other.	Total.	Repairs.	Insurance.	All other.	Total.	Payments to private schools and institutions.	Payments to schools and institutions of other civil divisions.	Transportation of pupils.	Pensions.	Rents.	All other.	
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1912—Continued.																	
$456,277	$291,294	$11,757	$108,433	$24,843	$19,945	$183,285	$161,602	$21,683	.....	$9,355	.....	$15	.....	$6,865	$2,475	.....	8
410,422	258,581	10,603	99,762	22,635	18,841	171,620	151,757	19,863	.....	9,355	.....	15	.....	[1] 6,865	2,475	.....	
37,789	24,879	1,094	8,551	2,208	1,057	11,563	9,743	1,820	.....	.....	.....	.....	.....	.....	.....	.....	
1,814	1,556	60	125	.....	43	102	102	.....	.....	.....	.....	.....	.....	.....	.....	.....	
6,252	6,248	.....	.....	.....	4	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
246,377	182,516	3,577	57,834	2,450	.....	69,836	55,996	234	$13,606	26,156	.....	162	$4,161	21,698	135	.....	9
178,923	131,673	3,577	42,142	1,531	.....	60,448	46,608	234	13,606	21,995	.....	162	.....	[1] 21,698	135	.....	
62,594	45,963	.....	15,692	919	.....	9,388	9,388	.....	.....	.....	.....	.....	.....	.....	.....	.....	
2,741	2,741	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
869	869	.....	.....	.....	.....	.....	.....	.....	.....	4,161	.....	.....	4,161	.....	.....	.....	
1,250	1,250	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1912.																	
$244,138	(2)	(2)	(2)	(2)	(2)	$164,954	(2)	(2)	(2)	$39,292	(2)	(2)	(2)	$27,462	(2)	(2)	10
188,082	(2)	(2)	(2)	(2)	(2)	130,308	(2)	(2)	.....	39,292	(2)	(2)	(2)	[1] 27,462	(2)	(2)	
27,435	(2)	(2)	(2)	(2)	(2)	18,350	(2)	(2)	(2)	.....	.....	.....	.....	.....	.....	.....	
406	(2)	(2)	(2)	(2)	(2)	346	(2)	(2)	(2)	.....	.....	.....	.....	.....	.....	.....	
19,794	(2)	(2)	(2)	(2)	(2)	13,482	(2)	(2)	(2)	.....	.....	.....	.....	.....	.....	.....	
1,248	(2)	(2)	(2)	(2)	(2)	1,868	(2)	(2)	(2)	.....	.....	.....	.....	.....	.....	.....	
2,085	(2)	(2)	(2)	(2)	(2)	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
5,088	(2)	(2)	(2)	(2)	(2)	600	(2)	(2)	(2)	.....	.....	.....	.....	.....	.....	.....	
139,268	$92,914	$3,433	$17,859	$19,413	$5,649	112,816	$112,463	$353	.....	26,485	.....	.....	.....	20,685	$5,800	.....	11
110,771	80,404	3,033	11,139	11,838	4,357	95,007	94,713	294	.....	26,485	.....	.....	.....	[1] 20,685	5,800	.....	
18,202	9,300	400	4,650	2,560	1,292	17,809	17,750	59	.....	.....	.....	.....	.....	.....	.....	.....	
9,962	3,210	.....	1,890	4,862	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
33	.....	.....	30	3	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
300	.....	.....	150	150	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
190,987	96,649	8,172	47,991	29,770	8,405	120,977	114,808	2,030	$4,139	4,831	$33	.....	$1,563	.....	3,235	.....	12
144,710	75,042	6,821	38,776	21,890	2,181	100,909	95,833	937	4,139	135	.....	.....	.....	.....	135	.....	
22,068	9,850	974	6,085	4,972	187	13,085	13,085	.....	.....	.....	.....	.....	.....	.....	.....	.....	
1,136	1,005	.....	.....	.....	131	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
8,664	3,798	109	1,874	2,779	104	4,457	3,364	1,093	.....	3,100	.....	.....	.....	.....	3,100	.....	
2,219	652	.....	358	13	1,196	774	774	.....	.....	1,573	33	.....	1,540	.....	.....	.....	
1,311	620	.....	142	116	433	1,328	1,328	.....	.....	23	.....	.....	23	.....	.....	.....	
10,265	5,068	268	756	.....	4,173	424	424	.....	.....	.....	.....	.....	.....	.....	.....	.....	
614	614	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
235,401	142,479	962	36,067	27,276	28,617	114,499	110,558	3,468	473	60,090	.....	.....	1,279	55,955	823	$2,033	13
155,424	102,458	.....	23,827	18,315	10,824	70,130	70,130	.....	.....	52,913	.....	.....	.....	[3] 51,985	823	105	
46,070	18,024	.....	5,431	6,054	16,561	21,241	21,241	.....	.....	.....	.....	.....	.....	.....	.....	.....	
5,956	3,556	.....	.....	2,400	.....	664	664	.....	.....	.....	.....	.....	.....	.....	.....	.....	
26,282	17,307	962	6,480	301	1,232	19,183	15,242	3,468	473	3,970	.....	.....	.....	3,970	.....	.....	
.....	.....	.....	.....	.....	.....	561	561	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	1,544	1,544	.....	.....	.....	.....	.....	.....	.....	.....	.....	
1,669	1,134	.....	329	206	.....	105	105	.....	.....	3,207	.....	.....	1,279	.....	.....	1,928	
.....	.....	.....	.....	.....	.....	43	43	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	1,028	1,028	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
159,951	112,642	12,071	22,755	9,612	2,871	227,676	224,356	3,320	.....	1,756	.....	.....	.....	.....	1,756	.....	14
110,124	78,190	7,163	17,760	4,876	2,135	165,571	163,880	1,691	.....	1,756	.....	.....	.....	.....	1,756	.....	
43,989	30,159	4,743	4,674	3,677	736	56,568	54,939	1,629	.....	.....	.....	.....	.....	.....	.....	.....	
4,203	2,861	89	200	1,053	.....	2,020	2,020	.....	.....	.....	.....	.....	.....	.....	.....	.....	
1,437	1,241	69	121	6	.....	3,517	3,517	.....	.....	.....	.....	.....	.....	.....	.....	.....	
198	191	7	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
250,045	154,208	6,762	49,262	33,187	6,626	165,466	160,025	5,441	.....	45,267	20,000	.....	.....	22,341	2,926	.....	15
170,638	108,011	4,113	37,170	17,231	4,113	140,765	136,436	4,329	.....	21,067	.....	.....	.....	19,341	1,726	.....	
37,472	20,454	2,186	7,051	5,565	2,186	13,173	13,022	151	.....	23,600	20,000	.....	.....	3,000	600	.....	
1,366	988	40	124	214	.....	351	258	93	.....	.....	.....	.....	.....	.....	.....	.....	
18,052	3,928	88	4,270	9,766	.....	309	309	.....	.....	.....	.....	.....	.....	.....	.....	.....	
5,416	5,276	7	.....	133	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
4,156	2,819	328	617	65	327	6,292	5,424	868	.....	600	.....	.....	.....	.....	600	.....	
12,945	12,732	.....	.....	213	.....	4,576	4,576	.....	.....	.....	.....	.....	.....	.....	.....	.....	

[3] Includes pensions of employees of secondary schools.

[4] Includes expenses for free textbooks.

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TABLE 36.—PAYMENTS FOR EXPENSES OF SCHOOLS, CLASSIFIED BY KIND OF

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY, AND KIND OF SCHOOL OR OTHER EDUCATIONAL ACTIVITY.	Total.	Expenses of general administration. (Table 37.)	EXPENSES OF INSTRUCTION.							
				Total.	Supervision.		Salaries of teachers.	Free text-books.	Other supplies used in instruction.	School libraries.	All other.
					Salaries and other expenses of supervisors of grades and subjects.	Salaries and other expenses of principals.					
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1912—Continued.										
16	New Orleans, La.	$1,132,629	$47,140	$939,374	$2,500	$91,562	$806,034	$1,823	$35,437	.....	$2,018
	Elementary	.....	.....	778,992	2,500	77,405	668,462	1,823	28,202	.....	600
	Secondary	.....	.....	100,742	.....	8,100	87,533	.....	3,671	.....	1,418
	Normal	.....	.....	25,182	.....	2,400	22,076	.....	706	.....	.....
	Night	.....	.....	28,717	.....	3,457	21,407	.....	853	.....	.....
	Vacation	.....	.....	5,741	.....	200	5,536	.....	2,005	.....	.....
17	Washington, D. C.	2,271,574	38,089	1,864,378	30,488	97,105	1,614,840	33,821	75,987	$7,212	4,925
	Elementary	.....	.....	1,324,701	29,131	69,114	1,132,881	33,821	57,930	797	1,027
	Secondary	.....	.....	470,766	730	20,146	426,862	.....	16,786	5,034	1,208
	Normal	.....	.....	50,447	.....	4,957	43,475	.....	634	1,381	.....
	Night	.....	.....	15,774	627	2,888	11,622	.....	637	.....	.....
	For defectives	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Gardens	.....	.....	1,192	.....	.....	.....	.....	.....	.....	1,192
	Playgrounds	.....	.....	1,498	.....	.....	.....	.....	.....	.....	1,498
18	Minneapolis, Minn.	1,893,822	53,628	1,473,123	34,819	124,294	1,236,122	22,684	55,209	.....	.....
	Elementary	.....	.....	1,119,729	31,211	105,781	920,209	22,684	39,841	.....	.....
	Secondary	.....	.....	336,064	3,408	17,160	301,014	.....	14,482	.....	.....
	Night	.....	.....	9,175	.....	1,350	7,387	.....	438	.....	.....
	Vacation	.....	.....	6,002	200	.....	5,392	.....	410	.....	.....
	Gardens	.....	.....	223	.....	.....	185	.....	38	.....	.....
	Playgrounds	.....	.....	1,591	.....	.....	1,591	.....	.....	.....	.....
	Open air	.....	.....	341	.....	.....	341	.....	.....	.....	.....
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1912.										
19	Jersey City, N. J.	$1,236,538	$47,136	$980,610	$13,154	$104,680	$819,189	$21,951	$21,016	$90	$500
	Elementary	.....	.....	794,614	13,154	96,503	653,265	16,900	14,702	90	.....
	Secondary	.....	.....	151,162	.....	6,116	134,314	4,401	5,831	.....	500
	Normal	.....	.....	14,182	.....	1,200	12,532	450	.....	.....	.....
	Night	.....	.....	15,940	.....	861	14,366	200	513	.....	.....
	Vacation	.....	.....	4,712	.....	.....	4,712	.....	.....	.....	.....
	Playgrounds	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
20	Seattle, Wash.	1,526,217	66,479	1,220,169	12,101	115,767	1,001,283	33,340	52,398	3,870	1,410
	Elementary	.....	.....	850,644	9,941	96,798	687,780	23,536	31,519	.....	1,050
	Secondary	.....	.....	329,324	2,160	17,169	275,664	9,460	20,611	3,870	360
	Night	.....	.....	23,907	.....	.....	23,521	200	90	.....	.....
	For defectives	.....	.....	7,000	.....	.....	7,000	.....	.....	.....	.....
	Truant	.....	.....	9,294	.....	1,800	7,315	31	148	.....	.....
21	Kansas City, Mo.	1,303,179	64,461	965,351	8,642	121,139	774,712	1,185	17,774	41,900	.....
	Elementary	.....	.....	639,600	8,642	99,828	519,645	1,114	10,191	177	.....
	Secondary	.....	.....	265,754	.....	19,000	239,487	40	6,554	673	.....
	Normal	.....	.....	1,595	.....	950	587	7	11	40	.....
	Night	.....	.....	10,652	.....	360	9,579	12	694	7	.....
	Truant	.....	.....	1,587	.....	1,000	500	12	66	9	.....
	Library	.....	.....	40,994	.....	.....	.....	.....	.....	40,994	.....
	Trade	.....	.....	2,247	.....	.....	1,992	.....	255	.....	.....
	Vacation	.....	.....	2,922	.....	.....	2,922	.....	.....	.....	.....
22	Indianapolis, Ind.	1,240,705	55,458	969,679	19,368	61,449	773,175	.....	45,101	67,746	2,837
	Elementary	.....	.....	726,365	17,068	51,425	610,840	.....	39,975	4,995	2,062
	Secondary	.....	.....	175,383	2,300	9,700	158,172	.....	4,436	.....	775
	Normal	.....	.....	3,107	.....	324	2,380	.....	403	.....	.....
	Night	.....	.....	20	.....	.....	.....	.....	20	.....	.....
	Library	.....	.....	62,751	.....	.....	.....	.....	.....	62,751	.....
	Vacation	.....	.....	2,053	.....	.....	1,783	.....	270	.....	.....
23	Providence, R. I.	1,096,021	48,808	790,975	16,021	53,510	669,247	21,451	28,387	292	2,067
	Elementary	.....	.....	546,939	12,627	37,500	468,658	14,150	13,552	.....	452
	Secondary	.....	.....	182,795	1,237	14,282	149,690	5,911	10,264	292	1,119
	Normal	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Night	.....	.....	42,960	1,005	1,728	35,350	1,141	3,721	.....	15
	Gardens	.....	.....	558	252	.....	.....	.....	.....	.....	306
	Lectures	.....	.....	585	.....	.....	410	.....	.....	.....	175
	All other	.....	.....	17,138	900	.....	15,139	249	850	.....	.....
24	Portland, Oreg.	1,171,872	45,854	942,188	28,000	76,600	805,467	.....	22,367	9,754	.....
	Elementary	.....	.....	723,948	26,800	63,650	611,920	.....	14,696	6,882	.....
	Secondary	.....	.....	181,278	1,200	10,250	162,470	.....	4,560	2,798	.....
	Night	.....	.....	6,214	.....	.....	6,129	.....	85	.....	.....
	Trade	.....	.....	25,143	.....	2,700	19,435	.....	2,985	23	.....
	For defectives	.....	.....	4,010	.....	.....	3,975	.....	8	27	.....
	Truant	.....	.....	1,595	.....	.....	1,538	.....	33	24	.....

[1] Pensions of employees of all schools.

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SCHOOL OR OTHER EDUCATIONAL ACTIVITY AND BY OBJECT: 1912—Continued.

assigned to each, see page 20. For a text discussion of this table, see page 119.]

EXPENSES OF OPERATION OF SCHOOL PLANT.						EXPENSES OF MAINTENANCE OF SCHOOL PLANT.				MISCELLANEOUS EXPENSES.							City number.
Total.	Wages of janitors and other employees.	Janitors' supplies.	Fuel.	Water, light, and power.	All other.	Total.	Repairs.	Insurance.	All other.	Total.	Payments to private schools and institutions.	Payments to schools and institutions of other civil divisions.	Transportation of pupils.	Pensions.	Rents.	All other.	
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1912—Continued.																	
$84,079	$52,024	$15,885	$11,487	$3,513	$1,170	$48,494	$48,370	$124	.....	$13,542	$250	.....	.....	.....	$13,292	.....	16
75,705	46,799	14,242	10,682	3,013	969	44,577	44,453	124	.....	8,854	250	.....	.....	.....	8,604	.....	
6,524	3,793	1,343	687	500	201	3,617	3,617	.....	.....	3,788	.....	.....	.....	.....	3,788	.....	
1,238	820	300	118	.....	.....	187	187	.....	.....	900	.....	.....	.....	.....	900	.....	
537	537	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
75	75	.....	.....	.....	.....	113	113	.....	.....	.....	.....	.....	.....	.....	.....	.....	
230,946	123,105	11,538	79,402	11,006	5,895	94,328	94,328	.....	.....	43,833	13,449	$8,988	.....	.....	21,395	$1	17
191,271	101,676	10,054	67,672	7,410	4,459	79,623	79,623	.....	.....	20,742	.....	.....	.....	.....	20,741	1	
37,264	19,075	1,427	11,730	3,596	1,436	13,189	13,189	.....	.....	654	.....	.....	.....	.....	654	.....	
.....	.....	.....	.....	.....	.....	47	47	.....	.....	.....	.....	.....	.....	.....	.....	.....	
2,411	2,354	57	.....	.....	.....	469	469	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	22,437	13,449	8,988	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	1,000	1,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	
192,397	112,464	6,442	61,999	11,492	.....	145,875	124,120	21,755	.....	28,794	.....	.....	.....	$28,199	595	.....	18
157,588	92,798	5,838	51,114	7,838	.....	121,431	101,746	19,685	.....	28,779	.....	.....	.....	[1] 28,199	580	.....	
33,391	18,276	604	10,857	3,654	.....	23,798	21,728	2,070	.....	15	.....	.....	.....	.....	15	.....	
1,390	1,390	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	1	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	311	311	.....	.....	.....	.....	.....	.....	.....	.....	.....	
28	.....	.....	28	.....	.....	334	334	.....	.....	.....	.....	.....	.....	.....	.....	.....	
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1912.																	
$134,966	$79,554	$6,620	$38,144	$9,629	$1,019	$59,185	$44,014	$15,171	.....	$14,641	.....	.....	.....	$14,641	.....	.....	19
108,155	62,182	6,023	32,503	6,466	981	52,649	37,478	15,171	.....	14,641	.....	.....	.....	[1] 14,641	.....	.....	
25,653	16,214	597	5,641	3,163	38	3,907	3,907	.....	.....	.....	.....	.....	.....	.....	.....	.....	
1,158	1,158	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	2,629	2,629	.....	.....	.....	.....	.....	.....	.....	.....	.....	
174,727	100,906	9,264	35,057	16,750	12,750	62,282	59,416	2,866	.....	2,560	.....	.....	$1,555	.....	$1,005	.....	20
122,452	76,013	6,708	26,381	10,722	2,628	39,242	36,646	2,596	.....	2,560	.....	.....	1,555	.....	1,005	.....	
37,819	22,608	2,138	7,624	5,449	.....	22,208	22,208	.....	.....	.....	.....	.....	.....	.....	.....	.....	
2,285	2,285	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
12,171	.....	418	1,052	579	10,122	832	562	270	.....	.....	.....	.....	.....	.....	.....	.....	
167,632	88,793	5,237	58,774	14,828	.....	105,735	95,471	10,264	.....	.....	.....	.....	.....	.....	.....	.....	21
110,917	54,210	3,745	44,549	8,413	.....	82,868	74,855	8,013	.....	.....	.....	.....	.....	.....	.....	.....	
41,521	27,265	1,379	10,756	2,121	.....	12,841	11,267	1,574	.....	.....	.....	.....	.....	.....	.....	.....	
31	.....	31	.....	.....	.....	532	532	.....	.....	.....	.....	.....	.....	.....	.....	.....	
2,208	1,111	14	834	249	.....	57	57	.....	.....	.....	.....	.....	.....	.....	.....	.....	
155	72	4	64	15	.....	525	525	.....	.....	.....	.....	.....	.....	.....	.....	.....	
12,750	6,106	64	2,571	4,009	.....	8,912	8,235	677	.....	.....	.....	.....	.....	.....	.....	.....	
21	.....	.....	.....	21	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
29	29	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
133,871	75,062	3,512	45,813	7,965	1,519	32,348	28,934	3,414	.....	49,349	$27,234	$3,307	120	17,561	1,127	.....	22
100,883	57,990	2,673	33,390	5,974	1,156	26,380	24,811	1,569	.....	44,934	26,834	3,307	.....	14,793	.....	.....	
32,853	17,237	839	12,423	1,991	363	5,968	4,123	1,845	.....	3,168	400	.....	.....	2,768	.....	.....	
135	135	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,127	.....	.....	.....	.....	1,127	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	120	.....	.....	120	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
136,563	73,714	3,776	48,387	9,199	1,487	105,157	104,998	159	.....	14,518	1,000	4,462	.....	8,308	432	$316	23
103,602	55,962	3,132	37,515	5,639	1,354	83,548	83,394	154	.....	8,740	.....	.....	.....	[1] 8,308	240	192	
23,217	12,805	493	7,612	2,175	132	20,574	20,574	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	4,462	.....	4,462	.....	.....	192	.....	
5,770	2,394	.....	2,214	1,161	1	689	684	5	.....	192	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	124	.....	.....	.....	.....	.....	124	
44	44	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
3,930	2,509	151	1,046	224	.....	346	346	.....	.....	1,000	1,000	.....	.....	.....	.....	.....	
103,158	58,031	4,363	25,446	12,431	2,887	80,672	71,439	9,233	.....	.....	.....	.....	.....	.....	.....	.....	24
85,475	47,128	3,791	22,741	9,459	2,356	67,893	61,319	6,574	.....	.....	.....	.....	.....	.....	.....	.....	
14,228	8,743	485	2,682	1,879	439	12,250	9,742	2,508	.....	.....	.....	.....	.....	.....	.....	.....	
859	682	.....	.....	177	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
2,458	1,351	87	23	916	81	517	366	151	.....	.....	.....	.....	.....	.....	.....	.....	
134	127	.....	.....	.....	7	9	9	.....	.....	.....	.....	.....	.....	.....	.....	.....	
4	.....	.....	.....	.....	4	3	3	.....	.....	.....	.....	.....	.....	.....	.....	.....	

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TABLE 36.—PAYMENTS FOR EXPENSES OF SCHOOLS, CLASSIFIED BY KIND OF

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY, AND KIND OF SCHOOL OR OTHER EDUCATIONAL ACTIVITY.	Total.	Expenses of general administration. (Table 37.)	EXPENSES OF INSTRUCTION.							
				Total.	Supervision.		Salaries of teachers.	Free text-books.	Other supplies used in instruction.	School libraries.	All other.
					Salaries and other expenses of supervisors of grades and subjects.	Salaries and other expenses of principals.					
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1912—Continued.										
25	Rochester, N. Y.	$1,089,811	$50,314	$838,401	$19,098	$67,050	$721,302	$8,167	$30,941	$8,462	$3,381
	Elementary			559,037	11,766	48,648	471,178	7,998	12,816	4,091	2,540
	Secondary			144,504	5,058	7,504	124,383		4,377	2,557	325
	Normal			29,509		3,038	25,495	128	426	298	124
	Night			73,987	731	5,906	64,951		1,037	1,062	300
	Trade			20,596			10,088		10,360	130	18
	Vacation			2,516		360	1,835		319		2
	Open air			2,599			2,553	4	42		
	Orphan asylums			7,590		870	6,622	15	74	6	
	Social centers			1,416		162	1,015		239		
	Playgrounds			12,610	554	562	10,357		1,058	7	72
	Lectures			989	989						
	For defectives			2,577			2,385		181	11	
	For consumptives			471			440	19	12		
26	Denver, Colo.	1,365,266	40,872	1,108,271	47,500	106,880	920,095	8,106	15,902		9,788
	Elementary			823,414	47,250	84,160	668,509	8,021	7,589		7,885
	Secondary			260,729	250	19,880	232,618		5,883		2,098
	Night			8,168		840	6,813	76	356		83
	All other			15,960		2,000	12,155	9	1,774		22
27	Louisville, Ky.	770,261	44,331	612,955	20,607	69,741	484,025	3,556	20,103	10,111	4,612
	Elementary			436,730	17,928	53,583	339,171	3,019	12,353	9,605	1,071
	Secondary			158,434	2,078	12,860	132,327	448	7,157	419	3,145
	Normal			7,385	67	1,650	5,214		103	13	338
	Night			8,522	699	1,648	5,973	48	45	54	55
	For backward children			1,884	35		1,340	41	445	20	3
28	St. Paul, Minn.	943,428	21,483	725,634	10,190	70,220	625,430		15,626	3,804	264
	Elementary			546,476	9,500	56,220	469,418		10,988	350	
	Secondary			163,630		13,100	143,607		4,175	2,404	264
	Normal			5,662		900	3,450		262	1,050	
	Night			2,516	240		2,226		50		
	Truant			2,150			2,150				
	Social centers			924	250		674				
	For defectives			724			693		31		
	Vacation			2,262	100		2,042		120		
	School gardens			1,190	100		1,090				
29	Columbus, Ohio	957,769	19,276	767,769	(1)	(1)	(1)	(1)	(1)	(1)	(1)
	Elementary			557,569	(1)	(1)	(1)	(1)	(1)	(1)	(1)
	Secondary			196,413	(1)	(1)	(1)	(1)	(1)	(1)	(1)
	Normal			3,385	(1)	(1)	(1)	(1)	(1)	(1)	(1)
	Night			1,963	(1)	(1)	(1)	(1)	(1)	(1)	(1)
	Library			6,204	(1)	(1)	(1)	(1)	(1)	(1)	(1)
	Boys			1,935	(1)	(1)	(1)	(1)	(1)	(1)	(1)
30	Toledo, Ohio	802,937	46,918	626,182	11,932	49,253	522,369	19,705	21,412	631	880
	Elementary			513,051	8,575	42,873	429,438	15,194	16,762		209
	Secondary			88,836	721	4,780	74,733	4,022	3,622	600	358
	Normal			4,788		1,600	3,044	40	39		65
	Night			6,455			5,560	297	598		
	Collegiate			4,741			4,522		61	31	127
	Vacation			994	104		890				
	Truant			749			699	30	20		
	Open air			887			673	25	68		121
	Playgrounds			2,532	2,532						
	For defectives			1,260			1,200	27	42		
	Trade			1,880			1,610	70	200		
31	Oakland, Cal.	903,207	47,740	752,064	15,740	69,345	639,194	2,807	22,432	2,546	
	Elementary			577,414	14,740	57,295	484,771	2,758	16,086	1,764	
	Secondary			165,304	1,000	11,400	145,903	26	6,193	782	
	Night			9,346		650	8,520	23	153		
32	Atlanta, Ga.	487,022	26,397	393,148	7,477	58,590	321,940		4,136	560	445
	Elementary			307,641	6,890	48,930	249,150		2,482		189
	Secondary			73,978	587	9,660	61,261		1,654	560	256
	Normal			1,575			1,575				
	Night			9,954			9,954				
	Collegiate										
33	Worcester, Mass.	872,402	27,453	695,098	3,597	84,198	566,272	18,994	16,974	775	4,288
	Elementary			468,418	2,183	62,410	380,807	11,526	8,688	160	2,644
	Secondary			163,030		11,350	139,995	6,459	3,287	489	1,429
	Night			28,088	1,009	4,546	20,467	979	938		149
	Trade			34,853	405	5,742	24,483		4,031	126	66
	Vacation			700		150	520		30		
	Truant										

[1] Pensions of employees of all schools.

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SCHOOL OR OTHER EDUCATIONAL ACTIVITY AND BY OBJECT: 1912—Continued.

assigned to each, see page 20. For a text discussion of this table, see page 119.]

EXPENSES OF OPERATION OF SCHOOL PLANT.						EXPENSES OF MAINTENANCE OF SCHOOL PLANT.				MISCELLANEOUS EXPENSES.							City number.
Total.	Wages of janitors and other employees.	Janitors' supplies.	Fuel.	Water, light, and power.	All other.	Total.	Repairs.	Insurance.	All other.	Total.	Payments to private schools and institutions.	Payments to schools and institutions of other civil divisions.	Transportation of pupils.	Pensions.	Rents.	All other.	
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1912—Continued.																	
$121,408	$62,053	$6,255	$40,761	$11,368	$971	$49,307	$49,062	$245	.....	$10,381	$614	.....	$30	$9,737	.....	.....	25
87,100	43,688	4,090	31,417	7,385	520	29,276	29,081	195	.....	10,351	614	.....	.....	[1] 9,737	.....	.....	
18,666	9,883	1,229	5,249	2,219	86	5,789	5,758	31	.....	.....	.....	.....	.....	.....	.....	.....	
5,680	1,900	467	2,722	495	6	896	892	4	.....	.....	.....	.....	.....	.....	.....	.....	
2,822	2,710	2	.....	107	3	289	289	.....	.....	.....	.....	.....	.....	.....	.....	.....	
5,049	2,130	261	1,373	965	320	11,149	11,145	4	.....	30	.....	.....	30	.....	.....	.....	
90	90	.....	.....	.....	.....	16	16	.....	.....	.....	.....	.....	.....	.....	.....	.....	
106	6	100	.....	.....	.....	127	127	.....	.....	.....	.....	.....	.....	.....	.....	.....	
1	.....	.....	.....	.....	1	8	8	.....	.....	.....	.....	.....	.....	.....	.....	.....	
467	338	.....	.....	129	.....	67	56	11	.....	.....	.....	.....	.....	.....	.....	.....	
1,197	1,060	106	.....	1	30	1,668	1,668	.....	.....	.....	.....	.....	.....	.....	.....	.....	
225	158	.....	.....	67	.....	15	15	.....	.....	.....	.....	.....	.....	.....	.....	.....	
5	.....	.....	.....	.....	5	7	7	.....	.....	.....	.....	.....	.....	.....	.....	.....	
142,752	68,322	3,695	42,802	14,584	13,349	67,421	52,638	7,621	$7,162	5,950	.....	.....	1,231	3,660	$1,059	.....	26
109,829	50,728	2,964	33,502	10,385	12,250	55,159	43,344	6,140	5,675	5,251	.....	.....	1,231	3,300	720	.....	
31,180	16,838	727	9,200	3,358	1,057	12,262	9,294	1,481	1,487	473	.....	.....	.....	360	113	.....	
1,534	756	1	20	740	17	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
209	.....	3	80	101	25	.....	.....	.....	.....	226	.....	.....	.....	.....	226	.....	
78,258	54,145	2,626	15,419	2,556	3,512	33,598	28,054	2,240	3,304	1,119	.....	.....	.....	.....	1,119	.....	27
58,295	40,986	2,119	11,815	926	2,449	26,367	21,771	1,920	2,676	1,119	.....	.....	.....	.....	1,119	.....	
17,266	11,165	489	3,488	1,156	968	6,846	5,993	231	622	.....	.....	.....	.....	.....	.....	.....	
645	495	10	106	8	26	152	140	7	-5	.....	.....	.....	.....	.....	.....	.....	
1,862	1,350	4	.....	454	54	92	14	78	.....	.....	.....	.....	.....	.....	.....	.....	
190	149	4	10	12	15	141	136	4	1	.....	.....	.....	.....	.....	.....	.....	
111,455	67,628	4,235	34,207	5,385	.....	77,177	75,561	1,616	.....	7,779	.....	.....	.....	6,330	120	$1,329	28
83,775	53,980	3,387	22,592	3,816	.....	64,912	63,336	1,576	.....	5,310	.....	.....	.....	4,830	120	360	
25,924	12,658	848	11,050	1,368	.....	12,265	12,225	40	.....	1,500	.....	.....	.....	1,500	.....	.....	
650	390	.....	155	105	.....	.....	.....	.....	.....	969	.....	.....	.....	.....	.....	969	
1,106	600	.....	410	96	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
111,040	(2)	(2)	(2)	(2)	(2)	52,265	(2)	(2)	(2)	7,419	.....	.....	.....	7,001	418	.....	29
88,543	(2)	(2)	(2)	(2)	(2)	44,757	(2)	(2)	(2)	7,419	.....	.....	.....	[1] 7,001	418	.....	
17,762	(2)	(2)	(2)	(2)	(2)	6,633	(2)	(2)	(2)	.....	.....	.....	.....	.....	.....	.....	
327	(2)	(2)	(2)	(2)	(2)	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
4,120	(2)	(2)	(2)	(2)	(2)	875	(2)	(2)	(2)	.....	.....	.....	.....	.....	.....	.....	
238	(2)	(2)	(2)	(2)	(2)	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
79,008	37,977	5,930	28,127	5,469	1,505	43,862	40,995	2,867	.....	6,967	.....	.....	22	4,013	2,217	715	30
64,677	30,139	5,468	24,091	3,724	1,255	38,453	35,764	2,689	.....	6,142	.....	.....	22	[1] 4,013	1,632	475	
11,906	6,080	462	3,816	1,298	250	5,231	5,231	.....	.....	200	.....	.....	.....	.....	.....	200	
202	82	.....	120	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
2,068	1,526	.....	100	442	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
5	.....	.....	.....	5	.....	178	.....	178	.....	625	.....	.....	.....	.....	585	40	
50	50	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
100	100	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
63,792	45,555	4,382	8,418	5,437	.....	38,697	38,597	100	.....	914	.....	.....	91	.....	823	.....	31
52,936	38,760	3,578	7,008	3,590	.....	32,060	31,960	100	.....	423	.....	.....	91	.....	332	.....	
10,247	6,795	799	1,395	1,258	.....	6,637	6,637	.....	.....	491	.....	.....	.....	.....	491	.....	
609	.....	5	15	589	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
36,037	17,340	1,940	11,844	4,763	150	17,200	14,720	2,480	.....	14,240	8,400	.....	.....	370	5,470	.....	32
28,135	15,030	1,746	9,304	1,905	150	15,135	12,860	2,275	.....	3,030	900	.....	.....	[1] 370	1,760	.....	
7,492	2,110	194	2,480	2,708	.....	2,065	1,860	205	.....	3,710	.....	.....	.....	.....	3,710	.....	
410	200	.....	60	150	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
										7,500	7,500	.....	.....	.....	.....	.....	
106,094	55,106	1,754	37,186	4,847	7,201	37,540	37,515	25	.....	6,187	.....	$2,870	762	.....	2,535	20	33
84,607	43,993	1,165	31,185	2,210	6,054	27,148	27,148	.....	.....	3,297	.....	.....	762	.....	2,535	.....	
12,080	7,176	354	3,368	636	546	4,062	4,062	.....	.....	.....	.....	.....	.....	.....	.....	.....	
5,857	2,319	.....	1,865	1,421	250	750	750	.....	.....	.....	.....	.....	.....	.....	.....	.....	
3,448	1,517	235	769	577	351	5,580	5,555	25	.....	20	.....	.....	.....	.....	.....	20	
102	102	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
										2,870	.....	2,870	.....	.....	.....	.....	

[2] Not reported separately.

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TABLE 36.—PAYMENTS FOR EXPENSES OF SCHOOLS, CLASSIFIED BY KIND OF

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY, AND KIND OF SCHOOL OR OTHER EDUCATIONAL ACTIVITY.	Total.	Expenses of general administration. (Table 37.)	EXPENSES OF INSTRUCTION.							
				Total.	Supervision.		Salaries of teachers.	Free textbooks.	Other supplies used in instruction.	School libraries.	All other.
					Salaries and other expenses of supervisors of grades and subjects.	Salaries and other expenses of principals.					
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1912—Continued.										
34	Birmingham, Ala	$449,207	$20,987	$343,804	$6,236	$36,211	$284,774	$6,352	$5,421	$4,340	$470
	Elementary			288,911	4,989	30,621	242,143	6,352	4,606		200
	Secondary			49,320	1,247	5,590	41,038		815	360	270
	Normal			1,025			1,025				
	Night			568			568				
	Library			3,980						3,980	
35	Syracuse, N. Y	673,364	19,981	518,594	11,844	28,900	445,754	12,455	16,668	2,732	241
	Elementary			334,582	9,344	17,400	334,165	12,455	10,524	560	131
	Secondary			119,939	2,500	10,800	93,250		6,107	2,172	110
	Normal			2,800		700	2,100				
	Night			9,430			9,430				
	Vacation			731			731				
	Truant			262			225		37		
	Open air			800			800				
36	New Haven, Conn	711,631	28,456	557,718	10,377	26,545	455,735	12,336	10,237	3,231	257
	Elementary			438,987	10,377	20,150	380,029	10,731	16,366	1,334	
	Secondary			107,604		6,395	94,915	1,605	2,532	1,897	257
	Night			7,129			7,129				
	Playgrounds			3,998			3,659		339		
37	Memphis, Tenn	484,591	28,914	375,315	10,277	53,261	301,894	211	9,436	[1]3	173
	Elementary			318,722	10,277	46,290	255,650	211	6,231	[1]3	
	Secondary			49,364		6,971	33,265		2,953		173
	Night			8,229			7,977		252		
38	Scranton, Pa	636,103	41,942	455,679	4,400	52,510	367,838	6,393	23,032		1,506
	Elementary			354,275	2,200	45,300	283,350	4,676	17,765		984
	Secondary			87,652	2,200	7,210	71,947	1,317	4,456		522
	Night			13,502			12,541	400	561		
	Playgrounds			250					250		
39	Richmond, Va	391,406	19,056	307,684	4,240	30,097	261,512	455	11,030		350
	Elementary			259,360	2,840	24,067	223,939	455	7,859		200
	Secondary			37,886	1,400	5,630	27,785		2,921		150
	Normal			3,040			3,000		40		
	Night			6,588		400	5,988		200		
	Vacation			810			800		10		
40	Paterson, N. J	548,280	13,697	455,537	2,800	51,564	373,885	18,675	7,956		657
	Elementary			377,035	1,950	47,400	307,367	14,095	5,816		407
	Secondary			65,904	850	3,000	56,116	4,057	1,631		250
	Normal			6,328		500	6,000	239	89		
	Night			5,525		664	4,157	284	420		
	Lectures			245			245				
41	Omaha, Nebr	667,315	32,419	495,753			470,097	13,930	11,476		250
	Elementary			369,628			335,857	8,142	5,629		
	Secondary			120,732			108,847	5,788	5,847		250
	Normal			1,600			1,600				
	Night			3,793			3,793				
42	Fall River, Mass	518,644	16,195	390,322	5,453	55,996	304,696	9,535	10,977		3,665
	Elementary			328,674	5,133	50,460	255,209	6,375	9,108		2,389
	Secondary			49,654	320	3,000	40,859	2,875	1,676		924
	Night										
	Vacation			11,309		2,416	8,112	285	163		333
	Trade			685		120	516		30		19
	Truant										
43	Spokane, Wash	709,876	26,710	567,778	8,407	55,029	459,845	14,734	25,100	4,453	120
	Elementary			421,652	8,407	46,700	343,835	10,421	12,239		
	Secondary			136,511		8,329	110,731	4,252	8,626	4,453	120
	Night			1,251			1,248		3		
	Truant			8,364			3,981	61	4,322		
44	Dayton, Ohio	514,736	20,267	408,595	10,087	40,169	346,056	633	9,792	1,376	472
	Elementary			304,733	8,837	30,778	257,423	594	7,096		
	Secondary			91,909	1,250	7,756	78,912	39	2,104	1,376	472
	Night			2,433		1,500	910		23		
	For defective			5,443			5,021		422		
	Truant			2,366			2,300		66		
	Vacation			966			900		60		
				741		135	585		21		

[1] Pensions of employees of all schools.

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SCHOOL OR OTHER EDUCATIONAL ACTIVITY AND BY OBJECT: 1912—Continued.

assigned to each, see page 20. For a text discussion of this table, see page 119.]

EXPENSES OF OPERATION OF SCHOOL PLANT.						EXPENSES OF MAINTENANCE OF SCHOOL PLANT.				MISCELLANEOUS EXPENSES.							City number.
Total.	Wages of janitors and other employees.	Janitors' supplies.	Fuel.	Water, light, and power.	All other.	Total.	Repairs.	Insurance.	All other.	Total.	Payments to private schools and institutions.	Payments to schools and institutions of other civil divisions.	Transportation of pupils.	Pensions.	Rents.	All other.	
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1912—Continued.																	
$50,586	$26,512	$2,653	$9,787	$10,149	$1,485	$31,849	$28,823	$3,026		$1,981					$1,981		34
42,448	22,293	2,278	8,515	8,027	1,335	30,929	27,973	2,956		876					876		
8,038	4,219	375	1,272	2,022	150	920	850	70		1,105					1,105		
100				100													
93,950	44,917	1,249	36,992	9,402	1,390	33,828	28,662	5,166		7,011				$6,508	486	$17	35
67,355	29,804	738	31,014	5,799		30,186	25,020	5,166		6,994				[1] 6,508	486		
23,416	13,663	347	5,978	3,428		3,642	3,642			17						17	
856	720	136															
168	168																
1,608	562	28		175	843												
547					547												
91,638	51,593	3,348	33,017	3,045	635	29,067	23,182	5,885		4,752				2,212	2,540		36
76,954	42,229	2,901	28,635	2,630	559	25,252	20,111	5,141		4,752				[1] 2,212	2,540		
13,301	7,981	447	4,382	415	76	3,815	3,071	744									
1,383	1,383																
56,480	36,331	3,093	10,405	4,971	1,680	23,882	18,603	5,279									37
48,273	32,751	2,578	6,875	4,489	1,580	20,355	15,604	4,751									
8,039	3,550	515	3,530	344	100	3,527	2,999	528									
168	30			138													
85,353	51,243	3,000	21,850	9,290		46,735	42,762	3,973		6,364					6,364		38
71,807	45,392	2,500	17,185	6,730		36,202	32,229	3,973		6,364					6,364		
12,275	4,550	500	4,665	2,560		10,533	10,533										
1,301	1,301																
35,508	22,262	1,645	7,109	3,914	578	16,445	15,759	686		12,713	$10,000				2,713		39
25,107	15,722	695	5,993	2,249	448	15,108	14,461	647		2,713					2,713		
10,351	6,540	900	1,116	1,665	130	1,337	1,298	39		10,000	10,000						
50		50															
50,433	34,234	1,204	12,844	2,082	69	17,845	11,567	6,278		10,868				9,723	1,145		40
43,615	30,189	928	10,960	1,469	69	16,852	10,774	6,108		6,680				6,680			
5,735	3,465	273	1,800	197		941	771	170		4,188				[2] 3,043	1,145		
279	180	3	84	12		22	22										
804	400			404													
105,643	59,482	12,990	30,106	1,867	1,198	20,549	20,356	193		12,951		$250		11,736	965		41
80,342	47,416	8,740	22,012	1,316	858	15,508	15,333	175		12,523				[3] 11,736	787		
21,744	11,673	4,250	8,094	387	340	5,041	5,023	18		428		250			178		
557	393			164													
82,048	54,083	1,989	20,404	1,769	3,803	21,254	21,254			8,825	8,000	135	$475		125	90	42
75,375	49,286	1,840	19,539	1,224	3,486	20,750	20,750			475			475				
5,564	3,688	149	865	545	317	504	504			215					125	90	
1,109	1,109																
										8,000	8,000						
										135		135					
94,550	44,025	9,971	31,008	5,979	3,567	19,638	14,528	5,110		1,200					1,200		43
68,208	33,924	5,935	22,271	3,668	2,410	14,147	10,705	3,442		1,200					1,200		
23,557	10,101	3,088	7,634	2,311	423	3,778	2,110	1,668									
2,785		948	1,103		734	1,713	1,713										
60,091	41,899	2,972	9,682	4,738	800	21,582	20,778	804		4,211			7	4,004	200		44
45,298	32,626	2,367	7,265	2,507	533	20,023	19,343	680		4,204				[4] 4,004	200		
14,066	8,706	595	2,293	2,205	267	1,340	1,216	124									
150			124	26													
577	567	10				[?]	[?]			[?]			[?]				
						212	212										

[1] Includes $461, janitors' pensions.

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TABLE 36.—PAYMENTS FOR EXPENSES OF SCHOOLS, CLASSIFIED BY KIND OF

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY, AND KIND OF SCHOOL OR OTHER EDUCATIONAL ACTIVITY.	Total.	Expenses of general administration. (Table 37.)	EXPENSES OF INSTRUCTION.							
				Total.	Supervision.		Salaries of teachers.	Free textbooks.	Other supplies used in instruction.	School libraries.	All other.
					Salaries and other expenses of supervisors of grades and subjects.	Salaries and other expenses of principals.					
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1912—Continued.											
46	Grand Rapids, Mich	$634,243	$25,307	$482,499	$5,900	$49,423	$390,836	$6,256	$27,910	$1,850	$292
	Elementary			360,239	5,900	37,186	291,409	5,029	20,423		292
	Secondary			97,705		7,741	80,753	1,257	6,098	1,850	
	Night			11,780		1,596	10,184				
	Vacation			2,786		696	2,090				
	For defectives			4,300		1,200	3,100				
	For backward children			5,689		1,000	3,300		1,389		
46	Nashville, Tenn	380,84[illegible]	11,704	309,622	9,573	17,682	276,708	800	3,306	350	1,203
	Elementary			269,825	9,573	14,725	240,963	800	2,756	350	661
	Secondary			36,342		2,957	32,493		350		542
	Night			3,452			3,252		200		
47	Bridgeport, Conn	368,552	14,567	231,609	7,092	26,467	241,510	12,003	4,287		250
	Elementary			245,157	7,092	21,287	201,370	11,962	3,446		
	Secondary			33,868		3,240	29,697		681		250
	Normal			10,963		1,940	8,822	41	160		
	Night			1,621			1,621				
48	Lowell, Mass	426,603	14,523	289,786	5,321	31,030	239,486	7,110	5,167		1,652
	Elementary			227,669	5,046	24,240	189,215	4,367	3,941		860
	Secondary			46,049	275	4,100	37,529	2,417	1,037		691
	Night			16,068		2,710	12,742	326	189		101
	Trade										
	Truant										
49	Cambridge, Mass	555,522	23,222	440,763	4,896	38,787	367,552	12,417	15,512		1,599
	Elementary			315,392	2,471	31,275	266,371	8,539	6,183		553
	Secondary			110,659	2,000	6,000	90,082	3,600	8,323		654
	Night			11,463	300	1,512	9,074	235	342		
	Vacation			1,704	125		1,254		325		
	Open-air			1,545			771	43	339		392
	Truant										
50	San Antonio, Tex	327,527	11,181	275,527	4,863	33,042	234,406		3,079		137
	Elementary			223,629	1,833	29,167	190,575		2,056		
	Secondary			49,778	3,030	3,877	41,711		1,023		137
	Night			2,120			2,120				
51	New Bedford, Mass	461,473	21,098	345,732	4,572	34,133	275,353	10,717	19,357	600	1,000
	Elementary			256,484	4,572	24,500	209,967	7,418	9,147		850
	Secondary			36,813		2,870	28,431	3,070	1,782	600	60
	Normal			10,245		3,200	7,045				
	Night			7,693		980	6,699	214			
	Vacation			690			675	15			
	Trade			31,451		2,583	20,440		8,428		
	Truant										
	Playgrounds			2,156			2,096				60
52	Hartford, Conn	618,639	23,947	476,112	22,205	45,342	371,576	13,115	19,812	3,309	753
	Elementary			354,509	22,205	35,345	268,841	10,016	15,391	2,365	346
	Secondary			99,085		8,382	83,368	3,099	2,905	944	387
	Night			14,474		1,398	12,306		750		20
	Vacation			4,254		217	3,558		479		
	Open-air			2,048			2,029		19		
	School gardens			774			774				
	Playgrounds			968			700		268		
53	Dallas, Tex	350,102	11,565	306,787	6,788	34,895	259,025	574	4,727	268	510
	Elementary			239,381	6,188	29,560	199,737	574	2,799	268	255
	Secondary			63,474	600	5,335	55,356		1,928		255
	Night			3,932			3,932				
54	Trenton, N. J	462,284	25,766	370,651	8,900	40,320	296,449	11,376	13,357		249
	Elementary			294,149	5,500	37,020	236,430	8,819	6,380		
	Secondary			70,535	3,400	3,300	54,177	2,532	6,877		249
	Night			5,967			5,842	25	100		
55	Albany, N. Y	428,803	14,797	327,087	5,800	43,354	254,947	13,939	7,747		1,300
	Elementary			240,284	5,135	36,400	185,087	8,275	5,087		300
	Secondary			61,374	285	3,000	49,846	5,572	1,781		890
	Normal			3,709	380	630	2,200	92	297		110
	Night			9,997		1,424	8,310		263		
	Open-air			715			700		15		
	Trade			11,008		1,900	8 804		304		

[1] Pensions of employees of all schools.

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SCHOOL OR OTHER EDUCATIONAL ACTIVITY AND BY OBJECT: 1912—Continued.

assigned to each, see page 20. For a text discussion of this table, see page 119.]

EXPENSES OF OPERATION OF SCHOOL PLANT.						EXPENSES OF MAINTENANCE OF SCHOOL PLANT.				MISCELLANEOUS EXPENSES.							City number.
Total.	Wages of janitors and other employees.	Janitors' supplies.	Fuel.	Water, light, and power.	All other.	Total.	Repairs.	Insurance.	All other.	Total.	Payments to private schools and institutions.	Payments to schools and institutions of other civil divisions.	Transportation of pupils.	Pensions.	Rents.	All other.	
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1912—Continued.																	
$76,714	$46,032	$5,012	$18,288	$7,382	.....	$47,943	$47,943	.....	.....	$1,780	.....	.....	$1,556	.....	$224	.....	45
52,319	31,936	4,010	10,806	5,567	.....	45,034	45,034	.....	.....	1,780	.....	.....	1,556	.....	224	.....	
21,592	11,591	1,002	7,281	1,718	.....	2,804	2,804	.....	.....	.....	.....	.....	.....	.....	.....	.....	
1,586	1,586	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
552	336	.....	156	60	.....	105	105	.....	.....	.....	.....	.....	.....	.....	.....	.....	
665	583	.....	45	37	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
27,090	16,020	2,232	4,834	1,668	$2,326	29,940	29,591	$349	.....	2,499	.....	.....	.....	.....	1,992	$507	46
25,080	14,940	2,032	4,509	1,391	2,208	29,574	29,225	349	.....	1,659	.....	.....	.....	.....	1,152	507	
1,750	1,080	150	325	77	118	366	366	.....	.....	840	.....	.....	.....	.....	840	.....	
250	.....	50	.....	200	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
41,295	20,224	777	18,127	2,167	.....	20,571	17,569	3,002	.....	510	.....	.....	.....	.....	510	.....	47
37,390	18,620	727	16,432	1,611	.....	18,517	15,515	3,002	.....	510	.....	.....	.....	.....	510	.....	
3,323	1,182	50	1,695	396	.....	2,054	2,054	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
582	422	.....	.....	160	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
77,218	51,352	2,234	18,635	4,749	248	33,057	30,990	2,067	.....	12,019	$8,000	$3,574	145	.....	.....	.....	48
62,414	42,860	2,028	14,386	2,985	155	27,319	26,074	1,245	.....	145	.....	.....	145	.....	.....	.....	
9,729	5,863	206	2,019	1,548	93	4,027	3,205	822	.....	.....	.....	.....	.....	.....	.....	.....	
5,075	2,629	.....	2,230	216	.....	1,711	1,711	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	8,000	8,000	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	3,874	.....	3,874	.....	.....	.....	.....	
71,198	43,987	1,929	21,759	3,523	.....	16,871	16,631	240	.....	3,468	425	2,719	324	.....	.....	.....	49
49,916	32,216	1,454	15,560	716	.....	11,608	11,368	240	.....	749	425	.....	324	.....	.....	.....	
17,437	10,479	468	5,489	1,001	.....	5,263	5,263	.....	.....	.....	.....	.....	.....	.....	.....	.....	
3,551	1,130	.....	640	1,781	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
160	160	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
104	2	7	70	25	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,719	.....	2,719	.....	.....	.....	.....	
28,317	22,207	1,538	3,781	399	392	12,502	11,687	815	.....	.....	.....	.....	.....	.....	.....	.....	50
24,541	19,512	1,288	3,268	129	344	10,644	9,934	710	.....	.....	.....	.....	.....	.....	.....	.....	
3,526	2,595	250	513	120	48	1,858	1,753	105	.....	.....	.....	.....	.....	.....	.....	.....	
250	100	.....	.....	150	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
59,092	29,295	2,839	18,763	7,225	970	20,016	19,453	563	.....	15,535	10,000	637	431	.....	4,467	.....	51
49,639	25,539	2,155	16,800	4,364	781	11,447	10,929	518	.....	838	.....	.....	431	.....	407	.....	
3,819	1,682	684	1,076	338	39	291	291	.....	.....	1,060	.....	.....	.....	.....	1,060	.....	
1,935	910	.....	695	180	150	206	161	45	.....	.....	.....	.....	.....	.....	.....	.....	
1,243	638	.....	.....	605	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
30	30	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
2,186	256	.....	192	1,738	.....	6,341	6,341	.....	.....	13,000	10,000	.....	.....	.....	3,000	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	637	.....	637	.....	.....	.....	.....	
240	240	.....	.....	.....	.....	1,731	1,731	.....	.....	.....	.....	.....	.....	.....	.....	.....	
76,893	41,157	3,845	22,041	9,106	744	39,569	30,361	9,208	.....	2,118	.....	.....	.....	.....	2,093	25	52
58,010	32,727	3,136	16,775	5,560	412	25,417	23,854	4,563	.....	168	.....	.....	.....	.....	143	25	
15,139	7,434	374	4,902	2,113	316	7,413	2,813	4,600	.....	.....	.....	.....	.....	.....	.....	.....	
2,792	664	335	364	1,429	.....	3,436	3,401	35	.....	1,950	.....	.....	.....	.....	1,950	.....	
198	182	.....	.....	.....	16	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
154	150	.....	.....	4	.....	107	97	10	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	196	196	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
32,081	18,932	1,583	9,416	1,681	469	6,559	4,330	2,229	.....	2,110	.....	.....	.....	.....	298	1,812	53
22,871	14,173	1,000	6,277	952	469	6,559	4,330	2,229	.....	2,110	.....	.....	.....	.....	298	1,812	
9,191	4,759	583	3,139	710	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
19	.....	.....	.....	19	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
40,483	23,464	1,270	12,373	1,162	2,214	18,381	16,118	2,263	.....	7,003	.....	.....	.....	$4,179	2,824	.....	54
35,548	20,230	1,016	11,881	357	2,064	16,339	14,153	2,186	.....	6,679	.....	.....	.....	3,855	2,824	.....	
3,733	2,495	254	492	342	150	2,042	1,965	77	.....	324	.....	.....	.....	324	.....	.....	
1,202	739	.....	.....	463	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
50,858	22,269	2,088	21,962	3,273	666	25,998	25,971	27	.....	10,063	.....	.....	.....	8,933	1,130	.....	55
40,425	16,907	2,292	18,898	1,777	551	24,292	24,265	27	.....	10,063	.....	.....	.....	[1] 8,933	1,130	.....	
7,131	3,133	325	2,196	1,404	73	861	861	.....	.....	.....	.....	.....	.....	.....	.....	.....	
971	900	53	.....	.....	18	477	477	.....	.....	.....	.....	.....	.....	.....	.....	.....	
579	579	.....	.....	.....	.....	200	200	.....	.....	.....	.....	.....	.....	.....	.....	.....	
41	.....	4	37	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
1,711	750	14	831	92	24	168	168	.....	.....	.....	.....	.....	.....	.....	.....	.....	

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TABLE 36.—PAYMENTS FOR EXPENSES OF SCHOOLS, CLASSIFIED BY KIND OF

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY, AND KIND OF SCHOOL OR OTHER EDUCATIONAL ACTIVITY.	Total.	Expenses of general administration. (Table 37.)	EXPENSES OF INSTRUCTION.							
				Total.	Supervision.		Salaries of teachers.	Free text-books.	Other supplies used in instruction.	School libraries.	All other.
					Salaries and other expenses of supervisors of grades and subjects.	Salaries and other expenses of principals.					
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1912—Continued.										
56	Salt Lake City, Utah	$710,737	$31,220	$557,552	$11,966	$54,236	$461,636	$4,808	$22,400	$2,377	$120
	Elementary			476,163	11,966	49,188	389,656	4,808	18,078	2,347	120
	Secondary			81,389		5,048	71,980		4,331	30	
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1912.										
57	Reading, Pa	$326,948	$19,688	$246,585	$5,100	$4,525	$218,379	$7,865	$8,682	$903	$1,131
	Elementary			191,151	5,100		173,631	5,465	6,652	903	
	Secondary			49,525		4,525	39,469	2,400	2,000		1,131
	Night			5,279			5,279				
	Playgrounds			630					630		
58	Camden, N. J	476,840	19,779	371,271	10,220	33,400	292,327	19,936	13,821	540	1,027
	Elementary			318,162	8,425	31,600	253,595	15,682	7,594	540	726
	Secondary			49,157	1,795	1,800	34,941	4,093	6,227		301
	Normal			1,186			1,105	81			
	Night			2,766			2,656	80			
59	Springfield, Mass	663,191	26,912	518,665	8,832	36,577	417,924	11,194	40,888		3,250
	Elementary			344,253	8,548	22,050	288,871	7,118	16,567		1,099
	Secondary			139,402	284	11,150	102,106	3,776	13,355		1,731
	Night			12,660		1,229	10,165	300	975		
	Trade			21,647		1,998	9,532		9,728		389
	Truant										
	Vacation			694		150	250		263		31
60	Tacoma, Wash	491,894	21,893	398,916	8,217	36,304	335,098	8,670	8,770	1,601	256
	Elementary			293,773	8,217	29,825	243,664	6,464	5,447	156	
	Secondary			98,442		6,479	85,313	2,105	2,844	1,445	256
	Night			2,893			2,545	63	287		
	For defectives			2,233			2,195	2	36		
	Truant			1,506			1,381	36	89		
	Stadium			67					67		
61	Lynn, Mass	364,458	18,013	275,604	4,800	23,255	228,403	8,575	10,037		534
	Elementary			199,922	4,656	15,700	165,803	6,618	6,957		188
	Secondary			67,098	144	6,380	53,303	1,582	2,913		296
	Night			8,584		975	7,297	95	167		50
	Truant										
62	Des Moines, Iowa	619,642	27,615	472,243	16,695	60,752	373,845	10,949	9,322		680
	Elementary			337,039	8,000	52,582	284,612	8,670	3,175		
	Secondary			111,854	8,695	8,170	85,883	2,279	6,147		680
	Night			3,350			3,350				
63	Lawrence, Mass	372,864	16,503	285,900	13,011	36,078	221,447	5,110	8,763		1,491
	Elementary			217,911	12,493	30,049	166,515	3,282	5,321		251
	Secondary			36,564		3,000	31,326	1,516	766		256
	Night			12,440	320	1,096	10,531	261	232		
	Trade			17,327		1,933	12,166	51	2,389		788
	Vacation			1,358	198		909		55		196
	Truant										
64	Wilmington, Del	267,415	9,054	216,322	3,440	26,562	169,949	8,912	7,129		330
	Elementary			167,139	1,026	22,893	131,864	6,553	4,801		
	Secondary			46,995	2,414	3,290	36,438	2,259	2,264		330
	Normal			1,179			1,050	100	29		
	Night			1,009		377	597		35		
65	Kansas City, Kans	394,649	22,411	293,272	3,591	35,223	244,860		5,535	4,063	
	Elementary			215,728	3,591	28,650	181,140		2,347		
	Secondary			70,788		6,573	61,027		3,184	4	
	Night			2,697			2,693		4		
	Library			4,059						4,059	
66	Yonkers, N. Y	565,537	24,141	454,702		51,627	373,807	6,366	21,453	956	493
	Elementary			339,526		39,857	281,183	4,446	12,988	787	265
	Secondary			75,408		5,385	63,204	1,461	3,014	169	175
	Normal			3,549		1,500	1,967		59		23
	Night			13,895		1,103	10,841	312	1,639		
	Trade			19,951		3,782	12,839	147	3,153		30
	Vacation			2,373			1,773		600		

[1] Pensions of employees of all schools.

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SCHOOL OR OTHER EDUCATIONAL ACTIVITY AND BY OBJECT: 1912—Continued.

assigned to each, see page 20. For a text discussion of this table, see page 119.]

EXPENSES OF OPERATION OF SCHOOL PLANT.						EXPENSES OF MAINTENANCE OF SCHOOL PLANT.				MISCELLANEOUS EXPENSES.							City number.
Total.	Wages of janitors and other employees.	Janitors' supplies.	Fuel.	Water, light, and power.	All other.	Total.	Repairs.	Insurance.	All other.	Total.	Payments to private schools and institutions.	Payments to schools and institutions of other civil divisions.	Transportation of pupils.	Pensions.	Rents.	All other.	
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1912—Continued.																	
$66,784	$38,416	$3,453	$16,215	$6,149	$2,551	$52,975	$52,301	$674	.....	$2,206	.....	.....	$309	$1,270	$627	.....	56
54,818	31,625	2,747	13,278	4,712	2,456	44,353	43,951	402	.....	2,206	.....	.....	309	[1] 1,270	627	.....	
11,966	6,791	706	2,937	1,437	95	8,622	8,350	272	.....	.....	.....	.....	.....	.....	.....	.....	
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1912.																	
$44,061	$30,395	$1,500	$10,025	$1,686	$455	$14,546	$13,263	$1,283	.....	$2,068	.....	.....	.....	.....	.....	$2,068	57
35,661	25,595	1,000	8,025	586	455	10,746	9,463	1,283	.....	2,068	.....	.....	.....	.....	.....	2,068	
7,350	4,050	500	2,000	800	.....	3,800	3,800	.....	.....	.....	.....	.....	.....	.....	.....	.....	
1,050	750	.....	.....	300	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
57,156	35,165	2,939	16,713	1,064	1,275	23,347	20,745	2,602	.....	5,287	.....	.....	.....	$5,212	$75	.....	58
49,807	30,265	2,511	15,242	614	1,175	19,548	18,436	1,112	.....	5,287	.....	.....	.....	[1] 5,212	75	.....	
6,711	4,570	428	1,471	142	100	3,799	2,309	1,490	.....	.....	.....	.....	.....	.....	.....	.....	
638	330	.....	.....	308	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
87,725	45,383	2,265	18,936	20,547	594	26,654	26,654	.....	.....	3,235	.....	$375	$1,540	.....	1,320	.....	59
65,243	33,971	2,096	13,298	15,402	476	19,752	19,752	.....	.....	1,540	.....	.....	1,540	.....	.....	.....	
21,099	10,201	169	5,466	5,145	118	6,877	6,877	.....	.....	.....	.....	.....	.....	.....	.....	.....	
892	892	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
491	319	.....	172	.....	.....	25	25	.....	.....	1,320	.....	.....	.....	.....	1,320	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	375	.....	375	.....	.....	.....	.....	
52,578	28,972	4,797	11,594	4,530	2,685	16,553	14,517	2,036	.....	1,954	.....	.....	576	.....	120	1,258	60
39,035	22,753	3,423	9,131	3,203	525	9,959	8,435	1,524	.....	909	.....	.....	576	.....	120	213	
9,049	5,007	1,193	2,025	721	103	3,617	3,432	185	.....	205	.....	.....	.....	.....	.....	205	
1,047	490	.....	283	274	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	6	.....	.....	.....	.....	.....	6	
3,102	722	128	92	103	2,057	539	212	327	.....	.....	.....	.....	.....	.....	.....	.....	
345	.....	53	63	229	.....	2,438	2,438	.....	.....	834	.....	.....	.....	.....	.....	834	
53,816	31,194	939	15,472	5,772	439	13,690	10,643	3,047	.....	3,335	.....	1,985	450	900	.....	.....	61
38,302	22,195	686	11,804	3,258	359	12,296	10,509	1,787	.....	1,350	.....	.....	450	[1] 900	.....	.....	
13,505	7,916	253	3,668	1,558	80	1,394	134	1,260	.....	.....	.....	.....	.....	.....	.....	.....	
2,009	1,083	.....	.....	926	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,985	.....	1,985	.....	.....	.....	.....	
89,184	50,925	2,635	26,297	6,844	2,483	29,473	29,216	257	.....	1,127	.....	.....	1,127	.....	.....	.....	62
71,184	41,471	2,106	20,676	5,189	1,742	24,169	23,912	257	.....	1,127	.....	.....	1,127	.....	.....	.....	
17,900	9,454	529	5,576	1,600	741	5,304	5,304	.....	.....	.....	.....	.....	.....	.....	.....	.....	
100	.....	.....	45	55	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
43,651	22,420	1,286	16,284	3,254	407	22,999	22,935	64	.....	3,721	.....	1,991	.....	.....	1,726	4	63
34,590	17,501	1,063	14,248	1,758	.....	22,331	22,331	.....	.....	.....	.....	.....	.....	.....	.....	.....	
5,591	2,812	169	1,683	927	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
855	833	22	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
2,364	1,023	12	353	569	407	668	604	64	.....	1,730	.....	.....	.....	.....	1,726	4	
251	251	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,991	.....	1,991	.....	.....	.....	.....	
28,211	15,499	193	10,268	446	1,805	13,432	13,362	70	.....	396	.....	.....	.....	.....	396	.....	64
22,693	11,653	148	9,022	123	1,747	10,205	10,205	.....	.....	396	.....	.....	.....	.....	396	.....	
5,297	3,700	30	1,246	263	58	3,227	3,157	70	.....	.....	.....	.....	.....	.....	.....	.....	
221	146	15	.....	60	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
55,696	32,271	129	16,408	6,885	.....	22,796	19,488	3,308	.....	474	.....	.....	.....	.....	474	.....	65
38,591	22,561	54	12,340	3,636	.....	15,295	13,874	1,421	.....	460	.....	.....	.....	.....	460	.....	
14,104	7,821	57	3,659	2,567	.....	6,505	4,706	1,799	.....	14	.....	.....	.....	.....	14	.....	
3,001	1,892	18	409	682	.....	996	908	88	.....	.....	.....	.....	.....	.....	.....	.....	
60,132	32,932	1,839	20,819	3,973	569	19,943	16,691	3,252	.....	6,619	.....	.....	3,513	2,804	302	.....	66
46,205	26,508	1,583	15,971	1,676	467	15,362	12,832	2,530	.....	6,619	.....	.....	3,513	[1] 2,804	302	.....	
7,037	3,714	170	2,642	459	52	2,714	2,442	272	.....	.....	.....	.....	.....	.....	.....	.....	
283	250	.....	13	20	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
3,384	795	.....	1,288	1,301	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
3,115	1,557	86	905	517	50	1,867	1,417	450	.....	.....	.....	.....	.....	.....	.....	.....	
108	108	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	

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TABLE 36.—PAYMENTS FOR EXPENSES OF SCHOOLS, CLASSIFIED BY KIND OF

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY, AND KIND OF SCHOOL OR OTHER EDUCATIONAL ACTIVITY.	Total.	Expenses of general administration. (Table 37.)	EXPENSES OF INSTRUCTION.							
				Total.	Supervision.		Salaries of teachers.	Free textbooks.	Other supplies used in instruction.	School libraries.	All other.
					Salaries and other expenses of supervisors of grades and subjects.	Salaries and other expenses of principals.					
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1912—Continued.										
67	Youngstown, Ohio	$395,219	$13,360	$309,815	$20,570	$39,350	$217,627	$18,222	$13,785	$212	$49
	Elementary			256,947	13,370	32,850	181,623	18,222	10,833		49
	Secondary			52,868	7,200	6,500	36,004		2,952	212	
68	Houston, Tex	306,224	10,621	248,047	13,230	30,543	190,924		12,664	686	
	Elementary			195,589	10,584	24,434	149,891		10,131	549	
	Secondary			48,898	2,646	6,109	37,473		2,533	137	
	Night			3,560			3,560				
69	Fort Worth, Tex	253,440	8,379	215,302	2,475	31,875	179,077		1,875		
	Elementary			169,402	2,475	26,415	139,262		1,250		
	Secondary			45,900		5,460	39,815		625		
70	Duluth, Minn	460,791	19,134	338,550	5,900	33,700	277,396	6,881	13,966	469	238
	Elementary			264,170	4,150	29,525	219,024	4,587	6,744		136
	Secondary			74,080	1,750	4,175	58,072	2,294	7,218	469	102
	Vacation			300			300				
71	Norfolk, Va	239,011	9,525	179,823	12,925	18,400	140,128	1,507	6,629		234
	Elementary			156,603	12,325	16,150	121,167	1,357	5,604		
	Secondary			22,279	600	2,250	18,020	150	1,025		234
	Night			941			941				
72	Oklahoma City, Okla	383,113	19,769	292,061	7,700	28,900	245,319	245	7,003	2,376	428
	Elementary			227,890	7,700	26,190	186,500	179	5,492	1,666	163
	Secondary			60,725		2,350	55,811	64	1,525	710	265
	Night			3,446		360	3,008	2	76		
73	Schenectady, N. Y	313,809	12,297	250,361	9,950	28,125	192,185	9,643	7,030	3,086	342
	Elementary			200,106	9,350	23,450	150,183	9,643	5,299	2,181	
	Secondary			41,632		3,500	35,154		1,731	905	342
	Normal			2,000		400	1,600				
	Night			4,040		775	3,265				
	Open air										
	Playgrounds			2,583	600		1,983				
74	Somerville, Mass	402,750	12,025	326,984	3,700	41,295	253,952	8,660	18,443		934
	Elementary			224,239	3,600	33,164	171,755	6,170	9,014		506
	Secondary			53,001		3,830	69,503	2,473	6,818		377
	Night			7,995		881	6,616		450		51
	Trade			10,920	100	3,420	5,253	17	2,130		
	For backward children			826			795		31		
75	St. Joseph, Mo	331,868	17,698	248,156	16,468	4,960	219,585	276	6,546	95	226
	Elementary			199,018	16,468	1,597	174,917	276	5,728	32	
	Secondary			49,138		3,363	44,668		818	63	226
76	Utica, N. Y	354,992	14,211	262,048	5,032	27,280	218,894	159	9,913	770	
	Elementary			208,616	3,774	23,550	173,574	159	7,457	102	
	Secondary			44,886	1,258	2,980	38,101		1,879	668	
	Night			3,251			3,083		168		
	Vocational			5,295		750	4,136		409		
77	Elizabeth, N. J	269,402	15,967	204,729	3,900	28,042	155,256	10,328	7,106		99
	Elementary			159,789	3,900	23,550	119,081	7,815	5,426		17
	Secondary			31,769		2,800	25,548	2,092	1,267		62
	Normal			3,200		500	2,700				
	Night			8,871		1,192	6,827	419	413		20
	Truant			1,100			1,100				
78	Waterbury, Conn	382,853	19,337	296,175	6,250	31,995	236,713	10,656	7,609	2,340	612
	Elementary			248,574	6,250	26,895	198,791	8,456	6,082	1,750	350
	Secondary			38,310		4,820	29,800	2,200	638	590	262
	Night			9,291		280	8,122		889		
79	Troy, N. Y	318,946	12,027	228,116	6,825	25,854	184,219	4,593	4,697	1,337	591
	Elementary			180,051	6,294	21,624	144,641	3,768	3,105	579	40
	Secondary			41,473	531	3,505	33,875	822	1,522	758	460
	Normal			2,181			2,090				91
	Night			4,411		725	3,613	3	70		

[1] Includes expenses for water, light, and power.

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SCHOOL OR OTHER EDUCATIONAL ACTIVITY AND BY OBJECT: 1912—Continued.

assigned to each, see page 20. For a text discussion of this table, see page 119.]

EXPENSES OF OPERATION OF SCHOOL PLANT.						EXPENSES OF MAINTENANCE OF SCHOOL PLANT.				MISCELLANEOUS EXPENSES.							City number.
Total.	Wages of janitors and other employees.	Janitors' supplies.	Fuel.	Water, light, and power.	All other.	Total.	Repairs.	Insurance.	All other.	Total.	Payments to private schools and institutions.	Payments to schools and institutions of other civil divisions.	Transportation of pupils.	Pensions.	Rents.	All other.	
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1912—Continued.																	
$55,011	$33,118	$6,893	$10,800	$4,200	.....	$10,089	$9,954	$135	.....	$5,944	.....	.....	.....	$5,636	$1,200	$108	67
47,235	28,318	5,417	10,000	3,500	.....	4,505	4,400	105	.....	6,396	.....	.....	.....	5,136	1,200	60	
7,776	4,800	1,476	800	700	.....	5,584	5,554	30	.....	548	.....	.....	.....	500	.....	48	
24,042	17,484	400	5,388	770	.....	22,246	20,112	2,134	.....	1,268	.....	.....	.....	.....	1,268	.....	68
19,233	13,987	320	4,310	616	.....	17,939	16,218	1,721	.....	1,268	.....	.....	.....	.....	1,268	.....	
4,809	3,497	80	1,078	154	.....	4,307	3,894	413	.....	.....	.....	.....	.....	.....	.....	.....	
26,013	13,617	739	[1] 8,855	.....	2,802	3,602	3,151	451	.....	144	.....	.....	.....	.....	144	.....	69
19,490	10,642	493	[1] 5,903	.....	2,452	3,202	2,751	451	.....	144	.....	.....	.....	.....	144	.....	
6,523	2,975	246	[1] 2,952	.....	350	400	400	.....	.....	.....	.....	.....	.....	.....	.....	.....	
64,274	37,375	3,492	17,553	5,474	380	36,033	14,562	19,709	$1,782	2,780	.....	$1,755	$1,025	.....	.....	.....	70
52,246	32,171	1,911	13,508	4,336	320	27,030	11,472	14,369	1,189	2,780	.....	1,755	1,025	.....	.....	.....	
11,938	5,114	1,581	4,045	1,138	60	9,023	3,090	5,340	593	.....	.....	.....	.....	.....	.....	.....	
90	90	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
31,436	22,319	2,895	4,200	1,864	158	13,127	13,127	.....	.....	5,100	$5,100	.....	.....	.....	.....	.....	71
27,712	20,569	2,445	3,589	1,101	8	11,388	11,388	.....	.....	5,100	5,100	.....	.....	.....	.....	.....	
3,604	1,750	450	611	643	150	1,739	1,739	.....	.....	.....	.....	.....	.....	.....	.....	.....	
120	.....	.....	.....	120	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
52,187	27,845	5,594	15,542	1,178	2,028	17,814	8,290	9,441	83	1,282	.....	.....	37	.....	75	1,170	72
36,798	18,006	4,487	11,486	884	1,935	16,354	6,830	9,441	83	536	.....	.....	37	.....	75	424	
15,389	9,839	1,107	4,056	294	93	1,460	1,460	.....	.....	746	.....	.....	.....	.....	.....	746	
32,950	17,007	1,983	10,494	2,517	949	14,665	14,189	476	.....	3,536	.....	.....	50	3,285	.....	201	73
27,937	14,366	1,631	9,376	1,688	876	13,613	13,137	476	.....	3,285	.....	.....	.....	[2] 3,285	.....	.....	
4,382	2,040	322	1,118	829	73	872	872	.....	.....	.....	.....	.....	.....	.....	.....	.....	
450	450	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
73	73	.....	.....	.....	.....	180	180	.....	.....	251	.....	.....	50	.....	.....	201	
108	78	30	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
49,598	27,676	233	15,987	5,702	.....	14,143	14,094	49	.....	.....	.....	.....	.....	.....	.....	.....	74
36,600	20,859	146	13,068	2,527	.....	10,616	10,616	.....	.....	.....	.....	.....	.....	.....	.....	.....	
10,289	5,794	74	2,515	1,906	.....	2,009	2,009	.....	.....	.....	.....	.....	.....	.....	.....	.....	
1,037	132	.....	.....	905	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
1,672	891	13	404	364	.....	1,518	1,469	49	.....	.....	.....	.....	.....	.....	.....	.....	
53,452	33,524	1,154	15,575	3,199	.....	11,856	10,224	1,632	.....	700	.....	.....	606	.....	100	.....	75
43,048	28,111	724	13,195	1,018	.....	9,764	9,022	742	.....	700	.....	.....	606	.....	100	.....	
10,404	5,413	430	2,380	2,181	.....	2,092	1,202	890	.....	.....	.....	.....	.....	.....	.....	.....	
54,706	30,412	1,490	19,239	3,575	.....	24,027	23,782	245	.....	.....	.....	.....	.....	.....	.....	.....	76
43,222	23,275	1,076	15,880	2,991	.....	20,405	20,160	245	.....	.....	.....	.....	.....	.....	.....	.....	
6,544	3,724	205	2,177	438	.....	2,449	2,449	.....	.....	.....	.....	.....	.....	.....	.....	.....	
1,241	1,241	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
3,699	2,172	199	1,182	146	.....	1,173	1,173	.....	.....	.....	.....	.....	.....	.....	.....	.....	
27,476	16,098	1,352	6,534	3,381	111	17,941	15,841	2,100	.....	3,289	.....	.....	.....	2,589	700	.....	77
23,819	13,407	1,223	5,925	3,116	88	17,170	15,316	1,854	.....	1,974	.....	.....	.....	1,274	700	.....	
2,797	1,860	129	609	176	23	769	525	244	.....	1,315	.....	.....	.....	1,315	.....	.....	
860	771	.....	.....	89	.....	2	.....	2	.....	.....	.....	.....	.....	.....	.....	.....	
42,446	21,217	772	19,433	928	96	24,895	23,069	1,826	.....	.....	.....	.....	.....	.....	.....	.....	78
38,875	19,206	597	18,623	353	96	22,630	21,129	1,501	.....	.....	.....	.....	.....	.....	.....	.....	
2,819	1,700	175	810	134	.....	2,265	1,940	325	.....	.....	.....	.....	.....	.....	.....	.....	
752	311	.....	.....	441	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
42,640	22,511	1,422	16,134	2,552	21	11,502	10,697	805	.....	24,661	17,318	.....	.....	5,144	2,179	20	79
35,617	18,907	1,220	13,935	1,555	.....	9,788	9,493	295	.....	24,623	17,318	.....	.....	[2] 5,144	2,146	15	
6,818	3,604	202	2,199	792	21	1,714	1,204	510	.....	38	.....	.....	.....	.....	33	5	
205	.....	.....	.....	205	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	

[2] Pensions of employees of all schools.

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TABLE 36.—PAYMENTS FOR EXPENSES OF SCHOOLS, CLASSIFIED BY KIND OF

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY, AND KIND OF SCHOOL OR OTHER EDUCATIONAL ACTIVITY.	Total.	Expenses of general administration. (Table 37.)	EXPENSES OF INSTRUCTION.							
				Total.	Supervision.		Salaries of teachers.	Free textbooks.	Other supplies used in instruction.	School libraries.	All other.
					Salaries and other expenses of supervisors of grades and subjects.	Salaries and other expenses of principals.					
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1912—Continued.										
80	Akron, Ohio	$321,008	$10,422	$238,348	$2,650	$22,359	$194,276	$7,680	$11,383	.....	.....
	Elementary	.....	.....	158,459	.....	17,759	131,470	3,980	5,230	.....	.....
	Secondary	.....	.....	76,160	2,650	4,100	59,667	3,625	6,118	.....	.....
	Normal	.....	.....	2,200	.....	500	1,700	.....	.....	.....	.....
	Night	.....	.....	1,529	.....	.....	1,439	75	15	.....	.....
81	Manchester, N. H	195,948	10,446	142,693	.....	7,800	124,220	7,092	3,404	.....	$177
	Elementary	.....	.....	110,249	.....	6,200	97,591	4,052	2,355	.....	51
	Secondary	.....	.....	29,299	.....	1,600	23,860	2,702	1,011	.....	126
	Night	.....	.....	3,145	.....	.....	2,769	338	38	.....	.....
82	Hoboken, N. J	439,765	23,595	335,266	600	36,925	276,746	8,802	11,720	.....	473
	Elementary	.....	.....	275,956	600	30,775	230,250	7,351	6,735	.....	245
	Secondary	.....	.....	39,083	.....	4,136	29,769	1,206	3,654	.....	228
	Normal	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Night	.....	.....	10,307	.....	1,024	8,922	155	206	.....	.....
	Trade	.....	.....	7,381	.....	990	5,353	.....	1,038	.....	.....
	Vacation	.....	.....	956	.....	.....	875	.....	81	.....	.....
	Truant	.....	.....	1,158	.....	.....	1,152	.....	6	.....	.....
	Lectures	.....	.....	425	.....	.....	425	.....	.....	.....	.....
	Social center	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
83	Wilkes-Barre, Pa	259,543	18,065	189,413	2,250	30,000	137,506	8,323	11,334	.....	.....
	Elementary	.....	.....	161,405	2,250	27,500	115,796	7,623	8,236	.....	.....
	Secondary	.....	.....	27,798	.....	2,500	21,500	700	3,098	.....	.....
	Night	.....	.....	210	.....	.....	210	.....	.....	.....	.....
84	Erie, Pa	254,523	28,189	181,557	2,929	17,064	133,041	7,390	8,455	$7,678	.....
	Elementary	.....	.....	136,867	2,929	13,491	108,121	5,767	6,559	.....	.....
	Secondary	.....	.....	34,902	.....	3,573	28,031	1,499	1,799	.....	.....
	Normal	.....	.....	1,379	.....	.....	1,193	91	95	.....	.....
	Night	.....	.....	731	.....	.....	696	33	2	.....	.....
	Library	.....	.....	7,678	.....	.....	.....	.....	.....	7,678	.....
85	Evansville, Ind	280,984	10,259	230,956	8,200	20,861	194,906	66	5,945	820	158
	Elementary	.....	.....	175,393	8,200	15,861	147,309	66	3,908	.....	49
	Secondary	.....	.....	54,417	.....	5,000	46,451	.....	2,037	820	109
	Playground	.....	.....	1,146	.....	.....	1,146	.....	.....	.....	.....
86	Peoria, Ill	368,347	25,353	285,262	13,931	34,940	223,089	503	10,880	1,739	90
	Elementary	.....	.....	225,523	12,431	29,840	175,755	503	6,832	.....	72
	Secondary	.....	.....	58,393	1,500	5,100	46,070	.....	3,966	1,739	18
	Night	.....	.....	1,346	.....	.....	1,264	.....	82	.....	.....
87	Fort Wayne, Ind	286,462	12,972	215,087	8,200	23,798	166,137	354	4,357	12,067	174
	Elementary	.....	.....	154,840	8,200	20,606	122,565	354	3,023	.....	.....
	Secondary	.....	.....	46,359	.....	3,100	41,820	.....	1,334	.....	105
	Normal	.....	.....	1,821	.....	.....	1,752	.....	.....	.....	69
	Library	.....	.....	12,067	.....	.....	.....	.....	.....	12,067	.....
88	Harrisburg, Pa	318,133	25,989	231,303	3,300	9,800	194,804	7,997	15,358	.....	44
	Elementary	.....	.....	165,304	3,300	5,300	144,582	4,515	7,607	.....	.....
	Secondary	.....	.....	60,643	.....	4,500	46,100	3,348	6,651	.....	44
	Normal	.....	.....	2,107	.....	.....	1,045	94	968	.....	.....
	Night	.....	.....	664	.....	.....	564	40	60	.....	.....
	For backward children	.....	.....	1,872	.....	.....	1,800	.....	72	.....	.....
	Truant	.....	.....	713	.....	.....	713	.....	.....	.....	.....
89	Savannah, Ga	149,184	5,459	131,511	1,200	24,347	104,501	.....	1,359	.....	104
	Elementary	.....	.....	106,915	1,200	21,597	83,194	.....	853	.....	71
	Secondary	.....	.....	24,596	.....	2,750	21,307	.....	506	.....	33
90	East St. Louis, Ill	234,891	19,569	165,215	4,678	9,838	144,473	91	4,989	1,122	24
	Elementary	.....	.....	137,401	4,678	7,438	119,700	78	4,459	1,024	24
	Secondary	.....	.....	26,840	.....	2,400	23,808	13	521	98	.....
	Night	.....	.....	974	.....	.....	965	.....	9	.....	.....
91	Jacksonville, Fla	108,478	9,568	78,789	900	12,250	63,486	.....	2,153	.....	.....
	Elementary	.....	.....	61,723	.....	9,500	51,101	.....	1,122	.....	.....
	Secondary	.....	.....	16,154	900	2,750	11,485	.....	1,019	.....	.....
	Night	.....	.....	912	.....	.....	900	.....	12	.....	.....

[1] Pensions of employees of all schools.

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SCHOOL OR OTHER EDUCATIONAL ACTIVITY AND BY OBJECT: 1912—Continued.

assigned to each, see page 20. For a text discussion of this table, see page 119.]

EXPENSES OF OPERATION OF SCHOOL PLANT.						EXPENSES OF MAINTENANCE OF SCHOOL PLANT.				MICELLANEOUS EXPENSES.							City number.
Total.	Wages of janitors and other employees.	Janitors' supplies.	Fuel.	Water, light, and power.	All other.	Total.	Repairs.	Insurance.	All other.	Total.	Payments to private schools and institutions.	Payments to schools and institutions of other civil divisions.	Transportation of pupils.	Pensions.	Rents.	All other.	
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1912—Continued.																	
$41,528	$24,996	$3,000	$10,750	$2,782	.....	$30,710	$30,200	.....	$510	.....	.....	.....	.....	.....	.....	.....	80
28,946	17,271	2,100	7,675	1,900	.....	13,443	13,250	.....	193	.....	.....	.....	.....	.....	.....	.....	
11,697	6,840	900	3,075	682	.....	17,267	16,950	.....	317	.....	.....	.....	.....	.....	.....	.....	
500	500	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
385	385	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
29,523	12,536	1,492	12,737	2,504	$254	11,293	10,857	$215	221	$1,993	.....	.....	$621	.....	$683	$689	81
24,353	10,253	1,216	10,934	1,761	219	9,855	9,554	80	221	1,993	.....	.....	621	.....	683	689	
4,784	2,222	276	1,803	448	35	1,438	1,303	135	.....	.....	.....	.....	.....	.....	.....	.....	
356	61	.....	.....	295	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
48,319	29,734	2,032	11,880	4,281	392	23,450	20,262	3,188	.....	9,135	.....	.....	1,979	$6,491	525	140	82
31,106	18,561	1,192	8,956	1,763	334	19,919	18,583	1,336	.....	5,796	.....	.....	.....	5,796	.....	.....	
12,503	8,562	615	1,985	1,307	34	1,866	14	1,852	.....	915	.....	.....	.....	695	250	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,979	.....	.....	1,979	.....	.....	.....	
2,000	473	.....	450	1,077	.....	407	407	.....	.....	.....	.....	.....	.....	.....	.....	.....	
1,804	983	213	450	134	24	1,258	1,258	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
771	720	12	39	.....	.....	.....	.....	.....	.....	275	.....	.....	.....	.....	275	.....	
135	135	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	140	.....	.....	.....	.....	.....	140	
37,058	21,142	2,460	11,449	2,007	.....	15,007	13,827	1,180	.....	.....	.....	.....	.....	.....	.....	.....	83
32,576	19,567	1,760	9,517	1,732	.....	12,007	10,827	1,180	.....	.....	.....	.....	.....	.....	.....	.....	
4,407	1,500	700	1,932	275	.....	3,000	3,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	
75	75	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
31,471	17,306	578	11,484	1,953	150	13,306	7,101	6,205	.....	.....	.....	.....	.....	.....	.....	.....	84
23,703	12,877	411	9,425	865	125	11,056	5,745	5,311	.....	.....	.....	.....	.....	.....	.....	.....	
4,786	3,249	127	1,031	354	25	1,054	1,054	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
229	135	.....	79	15	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
2,753	1,045	40	949	719	.....	1,196	302	894	.....	.....	.....	.....	.....	.....	.....	.....	
31,433	22,032	927	6,678	775	1,021	8,036	6,969	694	373	300	.....	.....	.....	.....	300	.....	85
25,783	18,832	677	4,678	575	1,021	5,768	4,701	694	373	300	.....	.....	.....	.....	300	.....	
5,650	3,200	250	2,000	200	.....	2,268	2,268	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
36,040	23,320	2,331	8,222	1,932	235	19,736	17,188	2,548	.....	1,956	.....	.....	.....	.....	1,956	.....	86
28,087	18,002	1,919	6,704	1,287	175	15,730	13,551	2,179	.....	1,356	.....	.....	.....	.....	1,356	.....	
7,903	5,268	412	1,518	645	60	4,006	3,637	369	.....	600	.....	.....	.....	.....	600	.....	
50	50	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
38,804	19,043	2,236	9,546	7,279	700	19,175	15,186	1,681	2,308	424	.....	$424	.....	.....	.....	.....	87
32,486	16,463	2,111	8,017	5,315	550	16,023	12,334	1,623	2,066	424	.....	424	.....	.....	.....	.....	
6,318	2,580	125	1,529	1,934	150	3,152	2,852	58	242	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
43,379	26,646	1,264	11,359	2,940	1,170	11,587	10,057	1,359	171	5,875	.....	.....	.....	5,269	606	.....	88
31,242	19,256	1,031	8,612	1,817	526	10,247	9,695	402	150	5,720	.....	.....	.....	[1] 5,269	451	.....	
11,641	7,260	233	2,601	903	644	1,340	362	957	21	155	.....	.....	.....	.....	155	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
410	130	.....	60	220	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
86	.....	.....	86	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
9,287	5,790	742	2,673	82	.....	2,726	2,235	488	3	201	.....	.....	.....	.....	201	.....	89
7,855	4,950	704	2,193	8	.....	2,630	2,147	480	3	144	.....	.....	.....	.....	144	.....	
1,432	840	38	480	74	.....	96	88	8	.....	57	.....	.....	.....	.....	57	.....	
32,300	22,128	1,208	5,301	2,827	836	16,884	15,763	1,121	.....	923	.....	.....	.....	.....	923	.....	90
28,744	19,964	1,021	4,703	2,258	798	14,120	13,006	1,114	.....	923	.....	.....	.....	.....	923	.....	
3,205	1,889	185	598	495	38	2,764	2,757	7	.....	.....	.....	.....	.....	.....	.....	.....	
351	275	2	.....	74	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
8,171	4,340	1,832	1,496	503	.....	10,850	9,708	1,142	.....	1,100	.....	.....	1,100	.....	.....	.....	91
6,619	3,400	1,522	1,279	418	.....	8,721	7,579	1,142	.....	1,100	.....	.....	1,100	.....	.....	.....	
1,412	800	310	217	85	.....	2,129	2,129	.....	.....	.....	.....	.....	.....	.....	.....	.....	
140	140	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	

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TABLE 36.—PAYMENTS FOR EXPENSES OF SCHOOLS, CLASSIFIED BY KIND OF

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY, AND KIND OF SCHOOL OR OTHER EDUCATIONAL ACTIVITY.	Total.	Expenses of general administration. (Table 37.)	EXPENSES OF INSTRUCTION.							
				Total.	Supervision.		Salaries of teachers.	Free text-books.	Other supplies used in instruction.	School libraries.	All other.
					Salaries and other expenses of supervisors of grades and subjects.	Salaries and other expenses of principals.					
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1912—Continued.										
92	South Bend, Ind.	$243,690	$13,139	$179,405	$6,550	$20,325	$140,743	$281	$5,557	$5,643	$306
	Elementary			137,073	4,550	16,830	111,638	281	3,726	48	
	Secondary			35,871	2,000	3,495	27,780		1,831	450	306
	Night			1,316			1,316				
	Library			5,145						5,145	
93	Terre Haute, Ind.	291,256	15,889	228,798	2,750	1,600	199,562		8,004	15,592	390
	Elementary			175,272	2,750		164,389		7,786		347
	Secondary			37,934		1,600	35,173		1,118		43
	Normal										
	Library			15,592						15,592	
94	Passaic, N. J.	285,986	13,221	229,570	8,637	18,354	183,808	7,212	11,030	319	210
	Elementary			186,312	7,345	14,300	151,994	5,362	6,945	319	47
	Secondary			35,184	1,292	3,250	24,669	1,775	4,035		163
	Night			8,074		804	7,145	75	50		
	Playgrounds										
95	Johnstown, Pa.	210,332	22,552	157,372	4,900	21,115	118,136	5,971	6,760		490
	Elementary			126,840	3,400	19,315	95,397	4,008	4,589		131
	Secondary			30,532	1,500	1,800	22,739	1,963	2,171		359
96	Bayonne, N. J.	336,075	18,475	305,892		31,482	249,755	10,973	12,444		1,238
	Elementary			234,738		25,100	194,362	8,402	5,851		1,023
	Secondary			64,339		5,899	49,519	2,230	6,496		195
	Night			6,815		483	5,874	341	97		20
97	Brockton, Mass.	325,090	9,103	251,438	5,227	17,612	207,981	8,041	12,103		474
	Elementary			182,713	4,300	11,047	155,119	5,297	6,950		
	Secondary			56,629		6,565	43,425	2,272	3,893		474
	Night			10,339			8,957	472	910		
	Vacation			480			480				
	Truant										
	Playgrounds			1,277	927				350		
98	Portland, Me.	287,197	8,484	209,160	5,660	18,350	168,528	8,232	7,545	558	208
	Elementary			158,422	5,178	13,900	129,203	5,153	4,633	185	170
	Secondary			47,000	482	4,450	35,850	3,079	2,639	373	128
	Night			3,747			3,473		274		
99	Holyoke, Mass.	283,980	11,955	216,334	6,047	23,474	167,866	7,275	10,485	10	1,177
	Elementary			162,539	4,827	18,400	125,817	6,246	6,635	10	604
	Secondary			44,477	1,220	3,763	34,871	766	3,394		463
	Night			9,318		1,311	7,178	263	456		110
	Truant										
100	Charleston, S. C.	124,325	4,314	78,854	1,282	14,330	62,495	40	353	91	263
	Elementary			65,952	1,282	12,651	51,587	34	222	25	151
	Secondary			12,185		1,457	10,413	6	131	66	112
	Night			717		222	495				
	Collegiate										
101	Wichita, Kans.	233,736	10,362	162,860	5,800	2,880	149,120	125	4,521	414	
	Elementary			125,362	3,300		119,549	125	2,313	75	
	Secondary			31,931		2,880	27,586		1,126	339	
	Trade			5,567	2,500		1,985		1,082		
102	Allentown, Pa.	165,993	14,992	121,579	2,225	18,200	90,925	9,634		413	182
	Elementary			99,187	2,225	16,200	72,675	7,674		413	
	Secondary			20,892		2,000	16,750	1,960			182
	Night			1,500			1,500				
103	Springfield, Ill.	271,278	16,670	206,739	4,950	28,550	162,322	970	9,351		596
	Elementary			149,916	2,125	23,450	117,934	893	4,966		548
	Secondary			52,561	2,825	3,500	41,726	77	4,385		48
	Normal			3,500		1,600	1,900				
	Night			762			762				
104	Covington, Ky.	174,626	9,626	133,080		14,600	113,975	300	3,840		345
	Elementary			107,335		12,600	92,325	300	2,110		
	Secondary			25,725		2,000	21,650		1,730		345

[1] Pensions of employees of all schools.

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SCHOOL OR OTHER EDUCATIONAL ACTIVITY AND BY OBJECT: 1912—Continued.

assigned to each, see page 20. For a text discussion of this table, see page 119.]

EXPENSES OF OPERATION OF SCHOOL PLANT.						EXPENSES OF MAINTENANCE OF SCHOOL PLANT.				MISCELLANEOUS EXPENSES.							City number.
Total.	Wages of janitors and other employees.	Janitors' supplies.	Fuel.	Water, light, and power.	All other.	Total.	Repairs.	Insurance.	All other.	Total.	Payments to private schools and institutions.	Payments to schools and institutions of other civil divisions.	Transportation of pupils.	Pensions.	Rents.	All other.	
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1912—Continued.																	
$40,336	$18,584	$841	$14,250	$5,987	$674	$10,386	$9,747	$639	.....	$424	.....	$424	.....	.....	.....	.....	92
31,072	14,205	782	11,202	4,281	602	8,304	7,665	639	.....	424	.....	424	.....	.....	.....	.....	
6,737	2,766	24	2,487	1,397	63	1,395	1,395	.....	.....	.....	.....	.....	.....	.....	.....	.....	
613	613	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
1,914	1,000	35	561	309	9	687	687	.....	.....	.....	.....	.....	.....	.....	.....	.....	
33,696	20,428	1,374	9,747	1,694	453	11,651	7,930	3,721	.....	1,222	$920	202	.....	.....	$100	.....	93
28,964	18,366	1,374	7,986	807	431	9,728	7,031	2,697	.....	643	361	202	.....	.....	80	.....	
3,394	2,062	.....	946	364	22	1,836	864	972	.....	167	147	.....	.....	.....	20	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	412	412	.....	.....	.....	.....	.....	
1,338	.....	.....	815	523	.....	87	35	52	.....	.....	.....	.....	.....	.....	.....	.....	
29,178	14,383	915	8,691	5,076	113	14,017	12,236	1,781	.....	.....	.....	.....	.....	.....	.....	.....	94
21,302	9,820	822	7,243	3,349	68	14,017	12,236	1,781	.....	.....	.....	.....	.....	.....	.....	.....	
6,335	3,656	93	1,448	893	45	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
1,491	657	.....	.....	834	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
50	50	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
24,033	15,411	419	4,015	3,598	590	6,375	5,833	542	.....	.....	.....	.....	.....	.....	.....	.....	95
21,165	13,586	310	3,600	3,194	475	5,699	5,157	542	.....	.....	.....	.....	.....	.....	.....	.....	
2,868	1,825	109	415	404	115	676	676	.....	.....	.....	.....	.....	.....	.....	.....	.....	
39,751	22,798	2,802	11,414	2,737	.....	20,099	16,186	3,913	.....	2,758	.....	.....	.....	$2,508	250	.....	96
31,652	17,720	2,396	10,000	1,536	.....	16,810	14,174	2,636	.....	2,758	.....	.....	.....	[1] 2,508	250	.....	
7,761	4,740	406	1,414	1,201	.....	3,289	2,012	1,277	.....	.....	.....	.....	.....	.....	.....	.....	
338	338	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
47,706	21,705	1,434	20,592	2,631	1,344	16,280	16,280	.....	.....	563	.....	272	$191	.....	100	.....	97
36,727	16,235	812	17,630	1,223	837	14,761	14,761	.....	.....	152	.....	.....	152	.....	.....	.....	
9,943	5,058	622	2,972	784	507	1,358	1,358	.....	.....	139	.....	.....	39	.....	100	.....	
1,006	382	.....	.....	624	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
30	30	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	272	.....	272	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	161	161	.....	.....	.....	.....	.....	.....	.....	.....	.....	
44,281	24,914	1,080	14,390	2,387	1,510	23,547	17,051	6,496	.....	1,716	204	.....	1,512	.....	.....	.....	98
37,867	21,920	908	12,231	1,619	1,189	18,079	12,858	5,221	.....	1,096	.....	.....	1,096	.....	.....	.....	
6,104	2,904	172	2,159	548	321	5,468	4,193	1,275	.....	620	204	.....	416	.....	.....	.....	
310	90	.....	.....	220	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
39,619	20,940	1,251	13,018	3,803	607	14,759	14,729	30	.....	1,313	.....	431	882	.....	.....	.....	99
29,202	15,346	954	9,988	2,433	481	13,013	12,983	30	.....	882	.....	.....	882	.....	.....	.....	
8,119	4,794	297	1,858	1,046	124	1,746	1,746	.....	.....	.....	.....	.....	.....	.....	.....	.....	
2,298	800	.....	1,172	324	2	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	431	.....	431	.....	.....	.....	.....	
5,669	3,063	165	955	946	540	7,212	6,509	703	.....	28,276	26,635	.....	.....	1,547	.....	$94	100
4,850	2,558	149	772	831	540	6,892	6,189	703	.....	2,441	800	.....	.....	[1] 1,547	.....	94	
774	460	16	183	115	.....	320	320	.....	.....	15,625	15,625	.....	.....	.....	.....	.....	
45	45	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	10,210	10,210	.....	.....	.....	.....	.....	
28,827	16,808	3,352	7,726	941	.....	31,687	25,348	6,339	.....	.....	.....	.....	.....	.....	.....	.....	101
23,383	14,223	2,766	6,160	234	.....	27,914	22,227	5,687	.....	.....	.....	.....	.....	.....	.....	.....	
5,324	2,585	586	1,566	587	.....	3,773	3,121	652	.....	.....	.....	.....	.....	.....	.....	.....	
120	.....	.....	.....	120	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
19,689	10,794	618	7,129	833	315	9,733	8,990	743	.....	.....	.....	.....	.....	.....	.....	.....	102
17,559	9,889	518	6,679	158	315	9,133	8,390	743	.....	.....	.....	.....	.....	.....	.....	.....	
1,405	780	100	450	75	.....	600	600	.....	.....	.....	.....	.....	.....	.....	.....	.....	
725	125	.....	.....	600	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
27,496	14,308	722	6,952	2,577	2,937	20,243	18,619	1,624	.....	130	.....	.....	.....	.....	130	.....	103
23,432	12,908	652	5,706	1,959	2,207	15,578	14,226	1,352	.....	130	.....	.....	.....	.....	130	.....	
3,904	1,340	70	1,246	518	730	4,665	4,393	272	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
160	60	.....	.....	100	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
18,624	12,320	1,560	3,404	1,340	.....	12,214	11,415	799	.....	1,102	.....	.....	.....	.....	1,102	.....	104
15,890	10,820	1,340	2,970	760	.....	4,914	4,115	799	.....	1,102	.....	.....	.....	.....	1,102	.....	
2,734	1,500	220	434	580	.....	7,300	[2] 7,300	.....	.....	.....	.....	.....	.....	.....	.....	.....	

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TABLE 36.—PAYMENTS FOR EXPENSES OF SCHOOLS, CLASSIFIED BY KIND OF

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY, AND KIND OF SCHOOL OR OTHER EDUCATIONAL ACTIVITY.	Total.	Expenses of general administration. (Table 37.)	EXPENSES OF INSTRUCTION.							
				Total.	Supervision.		Salaries of teachers.	Free text-books.	Other supplies used in instruction.	School libraries.	All other.
					Salaries and other expenses of supervisors of grades and subjects.	Salaries and other expenses of principals.					
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1912—Continued.											
105	Altoona, Pa.	$225,278	$15,571	$155,020	$4,470	$18,540	$121,565	$4,772	$5,673	.....	.....
	Elementary	.....	.....	126,634	3,873	16,740	98,135	3,463	4,423	.....	.....
	Secondary	.....	.....	25,081	597	1,800	20,125	1,309	1,250	.....	.....
	Normal	.....	.....	3,305	.....	.....	3,305	.....	.....	.....	.....
106	Pawtucket, R. I.	246,973	9,914	179,056	4,600	14,797	150,117	4,773	3,973	.....	$794
	Elementary	.....	.....	144,969	3,580	12,000	123,061	3,049	2,970	.....	309
	Secondary	.....	.....	27,200	1,020	2,797	20,648	1,445	912	.....	378
	Night	.....	.....	6,887	.....	.....	6,408	281	91	.....	107
107	Canton, Ohio	226,353	9,481	169,239	4,703	17,160	135,686	8,971	1,998	.....	721
	Elementary	.....	.....	129,290	4,703	17,160	101,178	5,094	1,155	.....	.....
	Secondary	.....	.....	39,949	.....	.....	34,508	3,877	843	.....	721
108	Mobile, Ala.	115,631	11,302	92,286	6,226	9,262	74,893	.....	1,811	.....	94
	Elementary	.....	.....	72,200	6,226	6,137	58,311	.....	1,492	.....	34
	Secondary	.....	.....	20,086	.....	3,125	16,582	.....	319	.....	60
109	Sacramento, Cal.	349,888	14,428	271,414	12,010	31,010	215,894	689	10,285	$1,526	.....
	Elementary	.....	.....	210,250	10,210	25,740	166,463	289	7,183	365	.....
	Secondary	.....	.....	51,558	1,800	4,420	41,111	.....	3,102	1,125	.....
	Night	.....	.....	9,606	.....	850	8,320	400	.....	36	.....
110	Saginaw, Mich.	263,047	14,237	193,066	21,250	4,250	146,906	6,189	9,858	3,091	1,542
	Elementary	.....	.....	123,363	9,150	1,700	100,797	4,143	5,178	1,145	1,250
	Secondary	.....	.....	62,475	12,100	1,700	40,961	1,976	4,300	1,146	292
	Normal	.....	.....	1,400	.....	850	500	30	20	.....	.....
	Night	.....	.....	1,155	.....	.....	955	40	160	.....	.....
	Trade	.....	.....	2,385	.....	.....	2,185	.....	200	.....	.....
	For defectives	.....	.....	1,058	.....	.....	1,058	.....	.....	.....	.....
	Athletics	.....	.....	450	.....	.....	450	.....	.....	.....	.....
	Library	.....	.....	800	.....	.....	.....	.....	.....	800	.....
111	Sioux City, Iowa	272,240	14,218	196,383	7,420	26,780	157,166	.....	4,792	225	.....
	Elementary	.....	.....	151,656	4,900	23,390	120,319	.....	3,047	.....	.....
	Secondary	.....	.....	43,092	2,520	3,390	35,387	.....	1,570	225	.....
	Night	.....	.....	1,635	.....	.....	1,460	.....	175	.....	.....
112	Binghamton, N. Y.	175,305	6,319	139,407	1,525	12,700	119,433	3,604	1,728	122	295
	Elementary	.....	.....	107,818	1,320	10,300	91,130	3,550	1,483	.....	35
	Secondary	.....	.....	29,831	205	2,400	26,681	.....	163	122	260
	Night	.....	.....	1,332	.....	.....	1,277	20	35	.....	.....
	Truant	.....	.....	426	.....	.....	345	34	47	.....	.....
113	Atlantic City, N. J.	274,200	14,562	207,444	8,308	17,400	163,291	10,350	7,336	.....	759
	Elementary	.....	.....	152,590	8,308	13,850	118,743	8,151	3,288	.....	251
	Secondary	.....	.....	49,047	.....	3,550	39,050	2,000	3,938	.....	509
	Night	.....	.....	4,698	.....	.....	4,388	200	110	.....	.....
	Lectures	.....	.....	1,109	.....	.....	1,109	.....	.....	.....	.....
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912.											
114	Rockford, Ill.	$239,620	$18,435	$170,975	$8,138	$8,720	$145,980	.....	$7,230	$703	$204
	Elementary	.....	.....	119,390	6,588	5,900	101,766	.....	4,667	469	.....
	Secondary	.....	.....	50,697	1,550	2,820	43,326	.....	2,563	234	204
	Night	.....	.....	888	.....	.....	888	.....	.....	.....	.....
115	Little Rock, Ark.	182,020	15,388	129,137	5,655	2,900	117,320	.....	3,031	.....	231
	Elementary	.....	.....	100,085	5,655	.....	91,739	.....	2,691	.....	.....
	Secondary	.....	.....	29,052	.....	2,900	25,581	.....	340	.....	231
116	Augusta, Ga.	148,595	5,227	105,951	1,400	9,700	88,812	.....	6,039	.....	.....
	Elementary	.....	.....	85,162	900	6,400	73,031	.....	4,831	.....	.....
	Secondary	.....	.....	20,789	500	3,300	15,781	.....	1,208	.....	.....
	Collegiate	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
117	Springfield, Ohio	216,094	8,503	158,352	6,000	18,450	126,303	$3,338	3,916	.....	345
	Elementary	.....	.....	119,765	4,200	16,650	94,003	2,688	2,059	.....	165
	Secondary	.....	.....	38,587	1,800	1,800	32,300	650	1,857	.....	180

[1] Pensions of employees of all schools.

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SCHOOL OR OTHER EDUCATIONAL ACTIVITY AND BY OBJECT: 1912—Continued.

assigned to each, see page 20. For a text discussion of this table, see page 119.]

EXPENSES OF OPERATION OF SCHOOL PLANT.						EXPENSES OF MAINTENANCE OF SCHOOL PLANT.				MISCELLANEOUS EXPENSES.								City number.
Total.	Wages of janitors and other employees.	Janitors' supplies.	Fuel.	Water, light, and power.	All other.	Total.	Repairs.	Insurance.	All other.	Total.	Payments to private schools and institutions.	Payments to schools and institutions of other civil divisions.	Transportation of pupils.	Pensions.	Rents.	All other.		
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1912—Continued.																		
$32,709	$21,780	$1,282	$6,530	$2,907	$220	$21,978	$19,376	$2,602	.....	.....	.....	.....	.....	.....	.....	.....		105
23,155	15,120	1,197	4,316	2,322	200	17,183	16,421	762	.....	.....	.....	.....	.....	.....	.....	.....		
9,554	6,660	85	2,204	585	20	4,795	2,955	1,840	.....	.....	.....	.....	.....	.....	.....	.....		
30,915	19,374	735	12,263	2,461	2,082	21,088	20,385	670	$33	.....	.....	.....	.....	.....	.....	.....		106
33,310	17,479	627	11,339	1,965	1,880	20,743	20,098	620	25	.....	.....	.....	.....	.....	.....	.....		
3,166	1,456	108	924	476	202	345	287	50	8	.....	.....	.....	.....	.....	.....	.....		
439	439	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....		
27,540	20,152	771	5,606	801	210	20,093	11,190	1,103	7,800	.....	.....	.....	.....	.....	.....	.....		107
24,435	18,152	686	4,777	640	180	11,161	4,878	592	5,691	.....	.....	.....	.....	.....	.....	.....		
3,105	2,000	85	829	161	30	8,932	6,312	511	2,109	.....	.....	.....	.....	.....	.....	.....		
6,802	3,382	633	1,670	596	521	4,629	4,144	485	.....	$612	.....	.....	.....	$600	$12	.....		108
4,341	2,140	526	1,146	306	223	3,486	3,001	485	.....	612	.....	.....	.....	[1] 600	12	.....		
2,461	1,212	107	524	290	328	1,143	1,143	.....	.....	.....	.....	.....	.....	.....	.....	.....		
27,590	20,000	2,346	3,517	1,727	.....	36,038	33,722	2,336	.....	398	.....	.....	.....	.....	398	.....		109
21,720	15,690	1,933	3,024	1,073	.....	30,052	28,524	1,528	.....	398	.....	.....	.....	.....	398	.....		
4,460	3,410	663	293	394	.....	6,006	5,198	808	.....	.....	.....	.....	.....	.....	.....	.....		
1,410	900	50	200	260	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....		
39,542	21,261	507	13,625	3,455	694	16,182	13,849	2,333	.....	.....	.....	.....	.....	.....	.....	.....		110
24,577	13,511	428	7,991	2,133	514	12,741	11,385	1,356	.....	.....	.....	.....	.....	.....	.....	.....		
13,867	7,125	59	5,409	1,102	172	3,441	2,464	977	.....	.....	.....	.....	.....	.....	.....	.....		
163	75	15	50	20	3	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....		
220	50	5	75	85	5	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....		
715	500	.....	100	115	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....		
39,934	19,905	6,131	10,531	2,017	1,350	17,557	15,859	1,698	.....	4,148	.....	.....	$3,537	.....	611	.....		111
34,026	18,220	4,469	9,075	1,725	537	14,563	12,977	1,586	.....	4,148	.....	.....	3,537	.....	611	.....		
5,908	1,685	1,662	1,456	292	813	2,994	2,882	112	.....	.....	.....	.....	.....	.....	.....	.....		
20,965	11,599	1,346	7,332	688	.....	7,905	6,953	952	.....	709	.....	$300	.....	261	148	.....		112
17,473	9,544	1,147	6,380	402	.....	6,996	6,234	762	.....	709	.....	300	.....	[1] 261	148	.....		
3,321	2,016	185	952	168	.....	909	719	190	.....	.....	.....	.....	.....	.....	.....	.....		
171	39	14	.....	118	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....		
37,425	19,509	4,699	9,256	2,862	1,099	14,769	14,365	404	.....	.....	.....	.....	.....	.....	.....	.....		113
30,942	16,519	4,000	7,556	1,968	879	12,654	12,250	404	.....	.....	.....	.....	.....	.....	.....	.....		
6,233	2,740	699	1,700	874	220	2,115	2,115	.....	.....	.....	.....	.....	.....	.....	.....	.....		
250	250	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....		
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912.																		
$40,700	$24,949	$773	$13,184	$1,754	$40	$9,510	$9,510	.....	.....	.....	.....	.....	.....	.....	.....	.....		114
30,531	18,820	619	10,370	682	40	8,403	8,403	.....	.....	.....	.....	.....	.....	.....	.....	.....		
10,107	6,067	154	2,814	1,072	.....	1,107	1,107	.....	.....	.....	.....	.....	.....	.....	.....	.....		
62	62	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....		
17,418	7,288	1,000	5,926	2,501	703	20,077	18,425	$1,652	.....	.....	.....	.....	.....	.....	.....	.....		115
13,426	5,688	838	4,335	1,942	623	19,427	17,775	1,652	.....	.....	.....	.....	.....	.....	.....	.....		
3,992	1,600	162	1,591	559	80	650	650	.....	.....	.....	.....	.....	.....	.....	.....	.....		
9,112	3,680	1,200	2,530	1,702	.....	20,805	19,941	864	.....	$7,500	.....	$7,500	.....	.....	.....	.....		116
7,315	2,980	900	2,030	1,405	.....	16,704	16,013	691	.....	.....	.....	.....	.....	.....	.....	.....		
1,797	700	300	500	297	.....	4,101	3,928	173	.....	.....	.....	.....	.....	.....	.....	.....		
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	7,500	.....	7,500	.....	.....	.....	.....		
29,067	20,309	525	6,760	1,473	.....	17,454	16,506	948	.....	2,718	.....	.....	.....	$2,718	.....	.....		117
24,762	17,909	425	5,269	1,168	.....	13,982	13,034	948	.....	2,718	.....	.....	.....	[1] 2,718	.....	.....		
4,305	2,400	100	1,500	305	.....	3,472	3,472	.....	.....	.....	.....	.....	.....	.....	.....	.....		

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TABLE 36.—PAYMENTS FOR EXPENSES OF SCHOOL, CLASSIFIED BY KIND OF

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY, AND KIND OF SCHOOL OR OTHER EDUCATIONAL ACTIVITY.	Total.	Expenses of general administration. (Table 37.)	EXPENSES OF INSTRUCTION.							
				Total.	Supervision.		Salaries of teachers.	Free text-books.	Other supplies used in instruction.	School libraries.	All other.
					Salaries and other expenses of supervisors of grades and subjects.	Salaries and other expenses of principals.					
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912—Continued.										
118	Lancaster, Pa.	$153,026	$10,004	$112,807	$2,150	$15,200	$87,741	$4,066	$3,511	.....	$139
	Elementary	.....	.....	85,904	1,650	11,000	68,241	2,966	2,011	.....	36
	Secondary	.....	.....	24,403	500	4,000	18,000	800	1,000	.....	103
	Night	.....	.....	2,500	.....	200	1,500	300	500	.....	.....
	Library	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
119	Pueblo, Colo.	212,885	21,070	153,537	5,003	8,871	126,921	4,864	6,730	$531	617
	Elementary	.....	.....	116,694	4,348	6,948	95,776	3,684	5,465	.....	473
	Secondary	.....	.....	36,476	655	1,923	30,778	1,180	1,265	531	144
	Night	.....	.....	367	.....	.....	367	.....	.....	.....	.....
120	New Britain, Conn.	183,901	8,542	135,361	8,581	10,037	104,082	4,514	6,852	607	598
	Elementary	.....	.....	107,198	6,841	6,571	83,490	4,514	4,859	618	305
	Secondary	.....	.....	25,586	1,740	3,466	18,389	.....	1,603	79	219
	Night	.....	.....	2,577	.....	.....	2,203	.....	300	.....	74
121	Chattanooga, Tenn.	110,581	4,397	90,957	5,350	12,975	69,410	.....	2,233	.....	989
	Elementary	.....	.....	71,404	2,950	10,725	56,394	.....	1,335	.....	.....
	Secondary	.....	.....	18,729	2,400	2,250	13,016	.....	898	.....	165
	Normal	.....	.....	824	.....	.....	.....	.....	.....	.....	824
122	York, Pa.	160,749	12,416	115,211	3,195	2,090	98,411	4,545	6,177	673	120
	Elementary	.....	.....	94,893	2,995	.....	82,630	3,314	5,281	673	.....
	Secondary	.....	.....	20,318	200	2,090	15,781	1,231	896	.....	120
123	Malden, Mass.	245,467	6,721	188,321	4,280	18,896	150,602	6,613	7,335	.....	595
	Elementary	.....	.....	134,280	4,067	14,903	105,384	5,167	4,327	.....	432
	Secondary	.....	.....	48,207	213	3,393	40,659	1,142	2,662	.....	138
	Night	.....	.....	5,834	.....	600	4,559	304	346	.....	25
	Truant	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Trade	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
124	Berkeley, Cal.	337,568	11,752	283,753	8,353	21,026	243,903	.....	9,084	911	476
	Elementary	.....	.....	202,931	8,353	17,000	170,660	.....	6,254	404	.....
	Secondary	.....	.....	79,766	.....	4,026	72,112	.....	2,705	447	476
	Night	.....	.....	1,056	.....	.....	931	.....	125	.....	.....
125	Bay City, Mich.	197,941	7,413	151,678	6,000	15,065	120,586	3,514	5,566	.....	947
	Elementary	.....	.....	110,612	6,000	10,265	87,356	2,699	4,292	.....	.....
	Secondary	.....	.....	38,194	.....	3,600	31,558	815	1,274	.....	947
	Normal	.....	.....	1,200	.....	1,200	.....	.....	.....	.....	.....
	Night	.....	.....	667	.....	.....	667	.....	.....	.....	.....
	For defectives	.....	.....	1,005	.....	.....	1,005	.....	.....	.....	.....
126	Haverhill, Mass.	232,346	6,601	167,337	3,782	14,780	139,105	5,274	3,411	.....	985
	Elementary	.....	.....	132,657	2,304	11,087	113,487	3,169	2,129	.....	481
	Secondary	.....	.....	31,500	1,478	3,250	23,232	2,000	1,085	.....	455
	Night	.....	.....	3,180	.....	443	2,386	105	197	.....	49
	Truant	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Trade	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
127	Topeka, Kans.	251,964	13,131	194,841	3,500	2,650	166,107	296	2,288	.....	.....
	Elementary	.....	.....	146,188	2,000	.....	141,885	229	2,074	.....	.....
	Secondary	.....	.....	48,434	1,500	2,650	44,003	67	214	.....	.....
	Night	.....	.....	219	.....	.....	219	.....	.....	.....	.....
128	Salem, Mass.	170,840	6,589	128,604	2,400	6,410	112,442	2,422	3,658	72	1,200
	Elementary	.....	.....	92,872	2,400	3,100	83,984	1,340	1,826	7	215
	Secondary	.....	.....	32,434	.....	3,310	25,300	1,028	1,746	65	985
	Night	.....	.....	3,074	.....	.....	2,934	54	86	.....	.....
	Truant	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Lectures	.....	.....	224	.....	.....	224	.....	.....	.....	.....
129	Lincoln, Nebr.	252,900	12,684	192,362	3,649	15,027	153,877	6,852	11,877	570	510
	Elementary	.....	.....	140,388	3,649	11,087	112,064	4,776	8,514	.....	298
	Secondary	.....	.....	51,576	.....	3,940	41,595	2,016	3,243	570	212
	Night	.....	.....	398	.....	.....	218	60	120	.....	.....
130	Davenport, Iowa.	244,538	9,444	178,563	11,075	22,060	137,883	.....	5,221	1,747	577
	Elementary	.....	.....	133,050	7,225	19,560	104,141	.....	2,124	.....	.....
	Secondary	.....	.....	45,513	3,850	2,500	33,742	.....	3,097	1,747	577

[1] Pensions of employees of all schools.

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SCHOOL OR OTHER EDUCATIONAL ACTIVITY AND BY OBJECT: 1912—Continued.

assigned to each, see page 20. For a text discussion of this table, see page 119.]

EXPENSES OF OPERATION OF SCHOOL PLANT.						EXPENSES OF MAINTENANCE OF SCHOOL PLANT.				MISCELLANEOUS EXPENSES.							City number.
Total.	Wages of janitors and other employees.	Janitors' supplies.	Fuel.	Water, light, and power.	All other.	Total.	Repairs.	Insurance.	All other.	Total.	Payments to private schools and institutions.	Payments to schools and institutions of other civil divisions.	Transportation of pupils.	Pensions.	Rents.	All other.	
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912—Continued.																	
$21,945	$12,391	$400	$6,717	$2,147	$290	$5,229	$4,320	$909	.....	$3,041	$2,200	.....	.....	.....	.....	$841	118
17,905	10,366	400	5,217	1,632	290	4,429	3,520	909	.....	2,041	1,200	.....	.....	.....	.....	841	
3,900	2,000	.....	1,500	400	.....	800	800	.....	.....	.....	.....	.....	.....	.....	.....	.....	
140	25	.....	.....	115	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,000	1,000	.....	.....	.....	.....	.....	
30,582	18,490	1,126	5,632	2,754	2,580	7,333	5,490	1,843	.....	363	.....	.....	$282	.....	.....	81	119
23,812	14,024	756	4,422	2,030	2,580	5,186	4,069	1,117	.....	363	.....	.....	282	.....	.....	81	
6,770	4,466	370	1,210	724	.....	2,147	1,421	726	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
27,521	11,617	606	11,399	2,910	989	11,716	8,235	3,481	.....	761	.....	.....	361	$400	.....	.....	120
21,912	9,700	504	9,015	1,989	704	9,489	6,631	2,858	.....	761	.....	.....	361	[1] 400	.....	.....	
3,957	1,650	102	1,684	236	285	2,190	1,567	623	.....	.....	.....	.....	.....	.....	.....	.....	
1,652	267	.....	700	685	.....	37	37	.....	.....	.....	.....	.....	.....	.....	.....	.....	
8,680	6,049	128	1,617	886	.....	6,547	6,213	334	.....	.....	.....	.....	.....	.....	.....	.....	121
7,312	5,481	104	1,452	275	.....	6,454	6,120	334	.....	.....	.....	.....	.....	.....	.....	.....	
1,368	568	24	165	611	.....	93	93	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
22,109	12,758	361	6,377	2,613	.....	11,013	10,006	1,007	.....	.....	.....	.....	.....	.....	.....	.....	122
18,424	11,112	320	5,488	1,504	.....	9,611	8,663	948	.....	.....	.....	.....	.....	.....	.....	.....	
3,685	1,646	41	889	1,109	.....	1,402	1,343	59	.....	.....	.....	.....	.....	.....	.....	.....	
35,906	16,029	1,749	15,260	2,472	396	13,949	10,971	2,978	.....	570	.....	$570	.....	.....	.....	.....	123
24,530	10,935	1,550	10,856	923	257	10,718	8,733	1,985	.....	.....	.....	.....	.....	.....	.....	.....	
10,544	4,954	190	4,404	857	139	3,231	2,238	993	.....	.....	.....	.....	.....	.....	.....	.....	
832	140	.....	.....	692	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	259	.....	259	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	311	.....	311	.....	.....	.....	.....	
27,264	19,442	1,156	4,407	2,019	240	14,187	12,137	2,050	.....	612	.....	.....	.....	.....	$612	.....	124
21,300	15,218	1,063	3,489	1,200	240	9,154	7,699	1,455	.....	612	.....	.....	.....	.....	612	.....	
5,674	4,104	58	828	684	.....	5,033	4,438	595	.....	.....	.....	.....	.....	.....	.....	.....	
290	120	35	90	45	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
23,083	13,285	.....	7,445	2,162	191	15,767	15,257	510	.....	.....	.....	.....	.....	.....	.....	.....	125
19,245	11,420	.....	5,956	1,734	135	13,902	13,392	510	.....	.....	.....	.....	.....	.....	.....	.....	
3,838	1,865	.....	1,489	428	56	1,865	1,865	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
41,138	17,969	1,122	19,242	2,805	.....	12,552	10,914	1,638	.....	4,628	.....	1,702	2,184	.....	742	.....	126
30,741	12,774	854	15,299	1,814	.....	11,112	9,974	1,138	.....	2,926	.....	.....	2,184	.....	742	.....	
9,966	5,045	268	3,943	710	.....	1,440	940	500	.....	.....	.....	.....	.....	.....	.....	.....	
431	150	.....	.....	281	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,185	.....	1,185	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	517	.....	517	.....	.....	.....	.....	
32,525	15,219	673	11,531	5,102	.....	10,406	8,267	2,139	.....	1,061	.....	.....	.....	977	84	.....	127
23,801	12,332	525	7,900	3,044	.....	8,634	6,739	1,895	.....	787	.....	.....	.....	703	84	.....	
8,724	2,887	148	3,631	2,058	.....	1,772	1,528	244	.....	274	.....	.....	.....	274	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
28,225	15,868	442	9,471	2,444	.....	5,477	5,427	50	.....	1,945	741	504	700	.....	.....	.....	128
18,207	9,014	287	7,230	1,676	.....	4,504	4,454	50	.....	700	.....	.....	700	.....	.....	.....	
9,749	6,702	155	2,241	651	.....	973	973	.....	.....	.....	.....	.....	.....	.....	.....	.....	
269	152	.....	.....	117	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,245	741	504	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
24,038	11,743	1,359	8,521	2,270	145	21,604	19,974	1,630	.....	2,212	.....	.....	1,818	.....	394	.....	129
19,126	9,518	1,085	6,587	1,828	108	19,385	17,864	1,521	.....	2,212	.....	.....	1,818	.....	394	.....	
4,882	2,195	274	1,934	442	37	2,219	2,110	109	.....	.....	.....	.....	.....	.....	.....	.....	
30	30	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
33,173	18,737	4,127	9,606	485	218	23,358	21,515	1,843	.....	.....	.....	.....	.....	.....	.....	.....	130
24,503	12,548	3,713	7,606	418	218	23,358	21,515	1,843	.....	.....	.....	.....	.....	.....	.....	.....	
8,670	6,189	414	2,000	67	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	

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TABLE 36.—PAYMENTS FOR EXPENSES OF SCHOOLS, CLASSIFIED BY KIND OF

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY, AND KIND OF SCHOOL OR OTHER EDUCATIONAL ACTIVITY.	Total.	Expenses of general administration. (Table 37.)	EXPENSES OF INSTRUCTION.							
				Total.	Supervision.		Salaries of teachers.	Free text-books.	Other supplies used in instruction.	School libraries.	All other.
					Salaries and other expenses of supervisors of grades and subjects.	Salaries and other expenses of principals.					
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912—Continued.										
131	El Paso, Tex	$159,552	$9,367	$131,193	$4,481	$12,141	$112,689	$147	$1,510		$25
	Elementary			113,011	4,481	10,041	97,039	147	1,278		25
	Secondary			18,182		2,100	15,850		232		
132	San Diego, Cal	283,209	15,946	219,569			205,679		9,670	$4,053	167
	Elementary			162,298			151,721		7,449	3,128	
	Secondary			57,271			53,958		2,221	925	167
133	Tampa, Fla	76,828	6,993	58,218		7,960	49,440		818		
	Elementary			44,350		5,860	38,440		50		
	Secondary			13,868		2,100	11,000		768		
134	McKeesport, Pa	216,626	21,439	157,718	12,133	16,120	114,276	6,338	8,215		636
	Elementary			116,396	6,533	13,898	85,614	4,063	6,167		121
	Secondary			35,147	5,300	2,000	23,009	2,275	2,048		515
	Normal			4,618			4,618				
	Night			1,257		222	1,035				
	Playgrounds			300	300						
135	Flint, Mich	147,138	6,301	104,162	6,669	3,675	82,121	3,544	5,704	2,331	118
	Elementary			82,238	6,669	2,675	64,837	2,850	5,207		
	Secondary			18,593		1,000	16,284	694	497		118
	Normal			1,000			1,000				
	Library			2,331						2,331	
136	Kalamazoo, Mich	179,531	12,896	137,024	4,650	11,681	105,267	1,427	6,816	6,983	
	Elementary			82,423	2,442	8,523	65,789	1,427	4,242		
	Secondary			36,598	1,283	3,158	29,690		2,467		
	Night			2,507			2,515		52		
	Vacation			1,593			1,593				
	For defectives			659			659				
	Library			6,983						6,983	
	Trade			6,171	1,125		4,991		55		
137	Racine, Wis	170,121	7,831	135,498	5,700	16,072	106,867	493	6,065	150	151
	Elementary			108,181	4,550	13,652	85,569	462	3,951		
	Secondary			24,629	1,150	2,420	19,051	31	1,676	150	151
	For defectives			2,688			2,250		438		
138	Superior, Wis	201,357	9,095	146,601	4,335	13,366	119,488	2,767	5,910	26	709
	Elementary			108,730	3,059	10,396	88,339	1,745	4,910		281
	Secondary			36,927	1,276	2,970	30,278	969	1,000	26	408
	For defectives			944			871	53			20
139	Wheeling, W. Va	181,718	10,376	134,319	2,400	15,070	106,430	185	2,261	5,854	2,149
	Elementary			109,080	2,400	12,525	90,888	185	1,573		1,509
	Secondary			18,140		2,545	14,267		688		640
	Library			5,854						5,854	
	Normal			1,000			1,000				
	Lectures			275			275				
140	Macon, Ga	114,230	4,626	92,789	1,800		89,495		1,421	73	
	Elementary			70,827	900		69,003		808	26	
	Secondary			19,885	900		18,365		573	47	
	Normal			1,240			1,200		40		
	Night			837			837				
141	Newton, Mass	352,590	14,445	292,474	9,960	26,211	227,457	5,780	12,426	150	490
	Elementary			166,819	8,510	17,500	132,338	2,830	5,345		296
	Secondary			106,166	1,150	8,191	87,303	2,862	6,316	150	194
	Night			2,334		420	1,785	88	41		
	Vacation			985		100	736		149		
	Truant										
	Trade			6,170	300		5,295		575		
142	Butte, Mont	255,436	14,850	189,400	1,881	15,223	155,602	2,695	13,717	186	105
	Elementary			149,586	1,881	11,898	122,572	2,156	10,974		105
	Secondary			36,780		1,958	31,354	539	2,743	186	
	Truant			3,043		1,367	1,676				
143	Woonsocket, R. I	112,523	7,313	83,175	2,550		75,918	2,728	1,770		209
	Elementary			69,820	2,550		63,709	1,985	1,455		121
	Secondary			11,041			9,979	743	271		48
	Night			2,314			2,230		44		40

[1] Includes expenses for fuel.

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SCHOOL OR OTHER EDUCATIONAL ACTIVITY AND BY OBJECT: 1912—Continued.

assigned to each, see page 20. For a text discussion of this table, see page 119.]

EXPENSES OF OPERATION OF SCHOOL PLANT.						EXPENSES OF MAINTENANCE OF SCHOOL PLANT.				MISCELLANEOUS EXPENSES.							City number.
Total.	Wages of janitors and other employees.	Janitors' supplies.	Fuel.	Water, light, and power.	All other.	Total.	Repairs.	Insurance.	All other.	Total.	Payments to private schools and institutions.	Payments to schools and institutions of other civil divisions.	Transportation of pupils.	Pensions.	Rents.	All other.	
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912—Continued.																	
$16,392	$9,283	$492	$3,746	$2,322	$549	$2,600	$788	$1,812									131
14,545	8,194	402	3,445	1,982	522	2,341	631	1,710									
1,847	1,089	90	301	340	27	259	157	102									
26,706	19,805			[1] 6,901		19,851	18,476	1,375		$1,137					$932	$205	132
17,390	12,738			[1] 4,652		10,790	9,721	1,069		905					905		
9,316	7,067			[1] 2,249		9,061	8,755	306		232					27	205	
7,102	3,105	3,545	452			4,445	3,374	1,071		70					70		133
5,495	2,505	2,632	358			3,045	2,696	349		70					70		
1,607	600	913	94			1,400	678	722									
26,835	15,300	543	4,980	4,891	1,121	8,628	6,039	423	$2,166	2,006	$1,500					506	134
21,468	12,820	430	4,158	3,168	872	6,927	4,864	423	1,640	2,006	1,500					506	
4,742	2,160	83	722	1,553	224	1,340	1,040		300								
625	320	30	100	150	25	135	135										
						226			226								
16,911	9,268		5,984	1,659		19,764	19,076	688									135
14,239	7,468		5,248	1,523		15,864	15,176	688									
2,072	1,200		736	136		3,900	3,900										
600	600																
23,781	12,171	934	9,370	1,306		5,830	3,941	1,889									136
14,428	6,932	654	6,050	792		4,687	3,521	1,166									
7,151	4,249	218	2,420	264		809	420	389									
186	150	36															
30			30														
1,116	840	26		250		334		334									
870			870														
19,950	11,544		7,942	464		6,360	6,360			482			$340	$142			137
16,985	9,860		6,826	299		5,473	5,473			114				114			
2,965	1,684		1,116	165		887	887			28				28			
										340			340				
32,037	21,488	518	9,611	420		13,624	9,655	3,969									138
23,999	16,598	410	6,991			12,921	9,028	3,893									
8,038	4,890	108	2,620	420		703	627	76									
16,013	7,746	446	5,816	1,827	178	20,479	17,706	2,773		501		$501					139
12,039	6,486	346	4,768	261	178	17,783	15,010	2,773		501		501					
3,974	1,260	100	1,048	1,566		2,696	2,696										
6,379	3,650	469	1,752	320	188	10,336	8,560	1,776		100	100						140
5,208	3,025	375	1,402	256	150	8,910	7,489	1,421		100	100						
1,171	625	94	350	64	38	1,426	1,071	355									
40,157	21,930	1,682	15,479	1,066		13,048	13,048			2,466		285	2,181				141
27,282	14,824	1,185	10,846	427		9,524	9,524			1,889			1,889				
11,706	6,629	486	4,382	209		2,993	2,993										
408	162			246						292			292				
30	30																
										285		285					
731	285	11	251	184		531	531										
40,032	19,248	1,295	13,308	1,654	4,527	10,935	8,669	2,266		210			210				142
29,033	15,302	809	9,883	862	2,177	9,132	7,525	1,607		210			210				
5,920	2,706	203	2,477	534		1,412	775	637									
5,079	1,240	283	948	258	2,350	391	369	22									
15,554	6,843	655	7,112	846	98	6,042	5,029	1,013		439	439						143
13,673	5,854	594	6,527	610	88	5,568	4,793	773		439	439						
1,373	671	61	576	55	10	474	234	240									
508	318		9	181													

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TABLE 36.—PAYMENTS FOR EXPENSES OF SCHOOLS, CLASSIFIED BY KIND OF

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY, AND KIND OF SCHOOL OR OTHER EDUCATIONAL ACTIVITY.	Total.	Expenses of general administration. (Table 37.)	EXPENSES OF INSTRUCTION.							
				Total.	Supervision.		Salaries of teachers.	Free textbooks.	Other supplies used in instruction.	School libraries.	All other.
					Salaries and other expenses of supervisors of grades and subjects.	Salaries and other expenses of principals.					
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912—Continued.											
144	Montgomery, Ala.	$97,239	$4,810	$82,643	(1)	(1)	(1)	(1)	(1)	(1)	(1)
	Elementary			59,663	(1)	(1)	(1)	(1)	(1)	(1)	(1)
	Secondary			22,980	(1)	(1)	(1)	(1)	(1)	(1)	(1)
145	Chester, Pa.	136,066	12,488	93,198	$2,897	$1,650	$80,366	$4,405	$3,200	$494	$186
	Elementary			75,147	2,897		66,295	3,755	2,200		
	Secondary			18,051		1,650	14,071	650	1,000	494	186
	Library										
146	Fitchburg, Mass.	153,416	6,825	121,304	2,650	4,592	102,444	4,937	5,411	750	520
	Elementary			77,981	2,650	1,852	67,333	3,411	2,630		105
	Secondary			39,612		2,340	31,984	1,462	2,704	750	372
	Night			3,711		400	3,127	64	77		43
	Truant										
147	Dubuque, Iowa.	128,077	11,973	98,074	5,300	11,850	78,903		1,392	496	73
	Elementary			76,750	3,550	10,050	62,275		875		
	Secondary			21,324	1,750	1,800	16,628		517	496	73
148	Galveston, Tex.	109,102	6,230	87,235	(1)	(1)	(1)	(1)	(1)	(1)	(1)
	Elementary			70,948	(1)	(1)	(1)	(1)	(1)	(1)	(1)
	Secondary			16,287	(1)	(1)	(1)	(1)	(1)	(1)	(1)
149	West Hoboken, N. J.	198,047	9,603	153,871		17,013	126,552	7,311	2,831	60	104
	Elementary			134,415		15,400	110,153	6,545	2,224	60	
	Secondary			15,865		1,300	13,098	763	600		104
	Night			3,591		313	3,271		7		
150	New Castle, Pa.	170,035	14,047	116,922	1,105	25,470	83,587	2,782	3,710		268
	Elementary			95,119	1,105	23,580	66,213	1,834	2,209		178
	Secondary			21,603		1,890	17,375	948	1,500		90
151	Roanoke, Va.	102,330	4,462	87,023	534	9,422	75,855	231	675	185	121
	Elementary			69,372	534	7,970	59,998	225	565	80	
	Secondary			14,543		1,452	12,775		90	105	121
	Night			3,108			3,082	6	20		
152	Elmira, N. Y.	152,258	8,308	114,801	(1)	(1)	(1)	(1)	(1)	(1)	(1)
	Elementary			85,438	(1)	(1)	(1)	(1)	(1)	(1)	(1)
	Secondary			26,352	(1)	(1)	(1)	(1)	(1)	(1)	(1)
	Night			2,361	(1)	(1)	(1)	(1)	(1)	(1)	(1)
	Normal			650	(1)	(1)	(1)	(1)	(1)	(1)	(1)
153	Huntington, W. Va.	100,864	11,625	73,656	2,228	9,765	56,070		1,123	4,208	262
	Elementary			57,472	2,228	8,415	45,930		899		
	Secondary			11,976		1,350	10,140		224		262
	Library			4,208						4,208	
154	East Orange, N. J.	261,852	15,312	198,379	3,861	26,660	151,798	6,835	8,878	250	97
	Elementary			144,179	3,811	22,850	108,680	3,888	4,950		
	Secondary			53,717	50	3,810	43,103	2,947	3,460	250	97
	Play grounds			468					468		
	Lectures			15			15				
155	Knoxville, Tenn.	93,335	2,598	76,252	2,710	11,593	60,609		730	332	278
	Elementary			56,170	2,710	9,219	43,662		486		93
	Secondary			20,082		2,374	16,947		244	332	185
156	Hamilton, Ohio.	159,208	9,758	123,480		11,200	108,000	1,065	2,941	15	239
	Elementary			98,716		9,000	86,680	1,050	1,986		
	Secondary			24,764		2,200	21,320	35	955	15	239
157	Lexington, Ky.	126,896	8,434	97,811	7,602	10,300	73,177	445	6,135		152
	Elementary			78,954	4,152	8,400	61,327	445	4,603		27
	Secondary			18,857	3,450	1,900	11,850		1,532		125
158	Springfield, Mo.	134,771	12,147	98,090	(1)	(1)	(1)	(1)	(1)	(1)	(1)
	Elementary			69,142	(1)	(1)	(1)	(1)	(1)	(1)	(1)
	Secondary			28,948	(1)	(1)	(1)	(1)	(1)	(1)	(1)

[1] Not reported separately.

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SCHOOL OR OTHER EDUCATIONAL ACTIVITY AND BY OBJECT: 1912—Continued.

assigned to each, see page 20. For a text discussion of this table, see page 119.]

EXPENSES OF OPERATION OF SCHOOL PLANT.						EXPENSES OF MAINTENANCE OF SCHOOL PLANT.				MISCELLANEOUS EXPENSES.							City number.
Total.	Wages of janitors and other employees.	Janitors' supplies.	Fuel.	Water, light, and power.	All other.	Total.	Repairs.	Insurance.	All other.	Total.	Payments to private schools and institutions.	Payments to schools and institutions of other civil divisions.	Transportation of pupils.	Pensions.	Rents.	All other.	
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912—Continued.																	
$7,725	(1)	(1)	(1)	(1)	(1)	$1,375	(1)	(1)	(1)	$686					$686		144
4,650	(1)	(1)	(1)	(1)	(1)	1,234	(1)	(1)	(1)	686					686		
3,075	(1)	(1)	(1)	(1)	(1)	141	(1)	(1)	(1)								
20,623	$12,122	$1,750	$5,200	$1,551		9,537	$8,836	$651	$50	240	$40					$200	145
16,913	10,242	1,400	4,150	1,121		8,737	8,036	651	50	40	40						
3,710	1,880	350	1,050	430		800	800										
										200						200	
19,993	10,462	206	8,252	1,073		3,426	3,426			1,868		$79	$1,789				146
15,136	7,937	151	6,468	580		2,669	2,669			1,789			1,789				
4,032	2,200	55	1,284	493		757	757										
825	325		500														
										79		79					
14,395	7,150	1,210	4,397	1,638		3,635	3,230	391	14								147
11,507	5,890	960	3,515	1,142		3,026	2,736	276	14								
2,888	1,260	250	882	496		609	494	115									
7,011	(1)	(1)	(1)	(1)	(1)	8,026	(1)	(1)	(1)	600	(1)	(1)	(1)	(1)	(1)	(1)	148
5,635	(1)	(1)	(1)	(1)	(1)	7,026	(1)	(1)	(1)	600	(1)	(1)	(1)	(1)	(1)	(1)	
1,376	(1)	(1)	(1)	(1)	(1)	1,000	(1)	(1)	(1)								
21,268	11,169	2,233	6,397	1,441	$28	13,305	9,849	2,371	1,085								149
18,857	10,259	2,021	5,505	1,044	28	13,170	9,714	2,371	1,085								
1,775	840	192	637	106		135	135										
636	70	20	255	291													
24,912	13,416	2,378	5,986	2,739	393	13,593	13,177	416		561					300	261	150
18,321	10,822	1,412	4,511	1,183	393	12,595	12,595			513					300	213	
6,591	2,594	966	1,475	1,556		998	582	416		48						48	
8,363	5,085	237	2,063	808	170	2,482	1,359	1,123									151
7,006	4,298	200	1,769	596	143	2,236	1,241	995									
1,242	787	37	294	97	27	246	118	128									
115				115													
15,191	(1)	(1)	(1)	(1)	(1)	11,477	(1)	(1)	(1)	2,481	115			$2,366			152
13,205	(1)	(1)	(1)	(1)	(1)	10,297	(1)	(1)	(1)	2,481	115			[2] 2,366			
1,818	(1)	(1)	(1)	(1)	(1)	1,180	(1)	(1)	(1)								
168	(1)	(1)	(1)	(1)	(1)												
12,410	7,467	896	3,649		398	2,831	1,711	1,120		342			57		160	125	153
11,163	6,627	821	3,396		319	2,347	1,451	896		217			57		160		
1,247	840	75	253		79	484	260	224		125						125	
28,931	20,485	1,779	4,489	2,178		18,372	15,544	2,828		858				858			154
20,215	15,329	1,128	2,749	1,009		9,570	7,715	1,855		393				393			
7,591	4,031	651	1,740	1,169		8,333	7,360	973		465				465			
1,125	1,125					469	469										
10,362	7,093	555	2,152	264	298	3,123	3,121	2									155
7,742	5,157	455	1,864	67	199	2,696	2,696										
2,620	1,936	100	288	197	99	427	425	2									
16,732	10,964	1,063	3,776	619	310	7,738	7,381	357		1,500				1,500			156
14,327	9,674	868	3,126	409	250	5,399	5,042	357		1,500				[2] 1,500			
2,405	1,290	195	650	210	60	2,339	2,339										
11,826	7,710	1,497	2,136	483		8,557	7,321	1,236		268					268		157
9,445	6,090	1,223	1,732	400		7,870	6,815	1,055		268					268		
2,381	1,620	274	404	83		687	506	181									
16,266	(1)	(1)	(1)	(1)	(1)	7,728	(1)	(1)	(1)	540	(1)	(1)	(1)	(1)	(1)		158
13,013	(1)	(1)	(1)	(1)	(1)	6,163	(1)	(1)	(1)	540	(1)	(1)	(1)	(1)	(1)		
3,253	(1)	(1)	(1)	(1)	(1)	1,565	(1)	(1)	(1)								

[2] Pensions of employees of all schools.

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TABLE 36.—PAYMENTS FOR EXPENSES OF SCHOOLS, CLASSIFIED BY KIND OF

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY, AND KIND OF SCHOOL OR OTHER EDUCATIONAL ACTIVITY.	Total.	Expenses of general administration. (Table 37.)	EXPENSES OF INSTRUCTION.							
				Total.	Supervision.		Salaries of teachers.	Free text-books.	Other supplies used in instruction.	School libraries.	All other.
					Salaries and other expenses of supervisors of grades and subjects.	Salaries and other expenses of principals.					
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912—Continued.										
159	Quincy, Ill.	$141,104	$9,057	$105,865	$4,450	$14,750	$80,849	$300	$5,150		$366
	Elementary			83,151	3,240	12,950	62,224	250	4,487		
	Secondary			22,714	1,210	1,800	18,625	50	663		366
160	Charlotte, N. C.	78,326	3,721	65,601		8,577	55,773	200	1,187		64
	Elementary			57,372		7,077	49,185	200	870		40
	Secondary			8,429		1,500	6,588		317		24
161	Joliet, Ill.	172,544	12,533	116,381	3,337	3,863	100,618	81	7,453	$801	228
	Elementary			81,715	3,337	800	71,792	72	5,463	251	
	Secondary			33,604		3,063	27,988	9	1,976	550	18
	Night			776			762		14		
	Playgrounds			210							210
	Lectures			76			76				
162	Pasadena, Cal.	322,294	21,254	256,031		984	241,811		12,716		520
	Elementary			176,708			167,994		8,194		520
	Secondary			79,323		984	73,817		4,522		
163	Auburn, N. Y.	152,645	9,377	107,960	6,426	14,281	79,100	2,342	5,474	285	52
	Elementary			78,143	5,400	10,081	56,863	1,738	4,020		
	Secondary			26,744	900	4,200	19,747	217	1,395	285	
	Normal			820			800		20		
	Night			2,201	126		1,688	387			
	Lectures			52							52
164	Everett, Mass.	211,146	7,479	162,090	4,205	18,518	121,875	6,482	7,589		421
	Elementary			120,254	4,072	15,047	93,163	4,504	3,217		251
	Secondary			34,963	133	2,884	26,792	1,725	3,250		170
	Night			6,873		587	4,920	253	1,113		
	Truant										
165	Decatur, Ill.	150,203	12,185	107,893	6,534	13,646	79,601	365	4,745	1,414	1,588
	Elementary			81,265	5,219	11,325	59,793	243	3,163	463	1,059
	Secondary			26,435	1,315	2,321	19,615	122	1,582	951	529
	For backward children			193			193				
166	Portsmouth, Va.	64,034	3,341	51,441		7,550	42,973	14	804		100
	Elementary			43,671		6,000	37,003	14	654		
	Secondary			7,320		1,550	5,520		150		100
	Night			450			450				
167	Perth Amboy, N. J.	156,245	5,588	125,186	1,360	12,587	103,795	3,051	4,043		350
	Elementary			103,582	1,150	10,287	87,400	2,551	2,094		100
	Secondary			21,604	210	2,300	16,395	500	1,949		250
168	Taunton, Mass.	149,813	5,237	109,020	2,400	6,900	92,228	3,807	3,043		642
	Elementary			87,730	2,160	4,700	76,120	2,424	2,006		230
	Secondary			17,505	240	2,200	12,323	1,383	947		412
	Night			2,910			2,910				
	For backward children			700			700				
	Playgrounds			175			175				
	Truant										
169	Quincy, Mass.	185,746	5,606	152,382	4,003	17,710	116,350	4,020	9,775	34	490
	Elementary			105,447	4,003	12,230	81,057	2,333	4,581		243
	Secondary			45,568		5,065	33,671	1,675	4,876	34	247
	Night			1,367		315	722	12	318		
	Truant										
170	Lansing, Mich.	125,292	4,970	97,645	4,350	1,800	79,342	1,125	6,158	4,870	
	Elementary			68,865	3,925		50,407	1,000	4,533		
	Secondary			23,910	425	1,800	19,935	125	1,625		
	Library			4,870						4,870	
171	Pittsfield, Mass.	178,410	5,062	137,812	4,864	17,691	103,798	5,094	6,286		79
	Elementary			109,056	4,684	15,032	81,781	2,664	4,858		37
	Secondary			26,749	180	2,529	20,696	2,129	1,185		30
	Night			2,007		130	1,321	301	243		12
	Truant										

[1] Pensions of employees of all schools.

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SCHOOL OR OTHER EDUCATIONAL ACTIVITY AND BY OBJECT: 1912—Continued.

assigned to each, see page 20. For a text discussion of this table, see page 119.]

EXPENSES OF OPERATION OF SCHOOL PLANT.						EXPENSES OF MAINTENANCE OF SCHOOL PLANT.				MISCELLANEOUS EXPENSES.							City number.
Total.	Wages of janitors and other employees.	Janitors' supplies.	Fuel.	Water, light, and power.	All other.	Total.	Repairs.	Insurance.	All other.	Total.	Payments to private schools and institutions.	Payments to schools and institutions of other civil divisions.	Transportation of pupils.	Pensions.	Rents.	All other.	
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912—Continued.																	
$17,239	$10,747	$417	$5,561	$514	.....	$8,943	$7,533	$1,410	.....	.....	.....	.....	.....	.....	.....	.....	159
14,337	8,827	357	4,839	314	.....	8,292	6,912	1,380	.....	.....	.....	.....	.....	.....	.....	.....	
2,902	1,920	60	722	200	.....	651	621	30	.....	.....	.....	.....	.....	.....	.....	.....	
7,498	5,005	977	1,507	.....	$9	798	592	206	.....	$508	.....	$365	.....	.....	$143	.....	160
7,498	5,005	977	1,507	.....	9	798	592	206	.....	508	.....	365	.....	.....	143	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
26,789	16,744	699	7,701	1,379	266	16,012	15,724	288	.....	829	.....	.....	.....	.....	775	$54	161
19,823	12,349	548	5,989	725	212	13,724	13,628	96	.....	.....	.....	.....	.....	.....	.....	.....	
6,604	4,267	151	1,572	560	54	2,288	2,096	192	.....	829	.....	.....	.....	.....	775	54	
362	128	.....	140	94	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
26,389	17,276	896	3,251	2,843	2,123	18,395	17,462	933	.....	225	.....	.....	.....	.....	.....	225	162
20,915	13,605	793	2,618	1,776	2,123	14,012	13,111	901	.....	.....	.....	.....	.....	.....	.....	.....	
5,474	3,671	103	633	1,067	.....	4,383	4,351	32	.....	225	.....	.....	.....	.....	.....	225	
23,224	10,177	1,167	9,945	1,935	.....	12,084	11,636	448	.....	.....	.....	.....	.....	.....	.....	.....	163
17,927	8,987	820	6,860	1,260	.....	8,375	8,087	288	.....	.....	.....	.....	.....	.....	.....	.....	
5,297	1,190	347	3,085	675	.....	3,709	3,549	160	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
31,987	15,420	1,483	11,535	3,549	.....	8,944	8,944	.....	.....	646	.....	646	.....	.....	.....	.....	164
17,896	12,868	1,196	2,260	1,562	.....	7,181	7,181	.....	.....	.....	.....	.....	.....	.....	.....	.....	
11,435	2,178	287	8,466	504	.....	1,752	1,752	.....	.....	457	.....	457	.....	.....	.....	.....	
2,666	374	.....	809	1,483	.....	11	11	.....	.....	189	.....	189	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
22,847	11,383	1,492	7,843	571	1,558	7,052	4,854	2,198	.....	226	.....	.....	.....	.....	226	.....	165
16,358	9,290	995	4,625	409	1,039	5,818	4,586	1,232	.....	226	.....	.....	.....	.....	226	.....	
6,489	2,093	497	3,218	162	519	1,234	268	966	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
5,472	2,722	385	2,348	.....	17	1,884	1,702	182	.....	1,896	.....	.....	.....	.....	1,896	.....	166
4,392	1,988	301	2,103	.....	.....	1,447	1,297	150	.....	1,896	.....	.....	.....	.....	1,896	.....	
1,045	710	84	234	.....	17	437	405	32	.....	.....	.....	.....	.....	.....	.....	.....	
35	24	.....	11	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
19,231	10,760	1,707	6,414	350	.....	6,240	5,367	873	.....	.....	.....	.....	.....	.....	.....	.....	167
16,656	9,035	1,407	5,914	300	.....	5,855	5,143	712	.....	.....	.....	.....	.....	.....	.....	.....	
2,575	1,725	300	500	50	.....	385	224	161	.....	.....	.....	.....	.....	.....	.....	.....	
25,014	11,687	491	11,266	765	805	8,640	8,037	603	.....	1,902	.....	93	$1,809	.....	.....	.....	168
20,198	9,909	391	8,981	317	600	8,091	7,563	528	.....	1,809	.....	.....	1,809	.....	.....	.....	
3,886	1,460	100	2,073	48	205	320	245	75	.....	.....	.....	.....	.....	.....	.....	.....	
913	300	.....	212	401	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
17	17	.....	.....	.....	.....	229	229	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	93	.....	93	.....	.....	.....	.....	
22,188	11,953	338	8,672	1,189	36	4,450	4,450	.....	.....	1,120	.....	120	1,000	.....	.....	.....	169
16,260	8,817	305	6,593	545	.....	3,851	3,851	.....	.....	1,000	.....	.....	1,000	.....	.....	.....	
5,647	3,000	33	2,079	499	36	599	599	.....	.....	.....	.....	.....	.....	.....	.....	.....	
281	136	.....	.....	145	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	120	.....	120	.....	.....	.....	.....	
16,674	10,286	400	4,309	1,679	.....	6,003	5,408	595	.....	.....	.....	.....	.....	.....	.....	.....	170
13,096	8,366	350	3,431	949	.....	5,949	5,408	541	.....	.....	.....	.....	.....	.....	.....	.....	
2,978	1,320	50	878	730	.....	54	.....	54	.....	.....	.....	.....	.....	.....	.....	.....	
600	600	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
20,033	11,643	444	6,123	1,551	272	10,590	8,324	2,266	.....	4,913	.....	330	1,970	$1,660	.....	953	171
16,225	10,141	367	4,393	1,120	204	9,382	7,643	1,739	.....	4,265	.....	.....	1,970	[1] 1,660	.....	635	
3,677	1,461	77	1,730	341	68	1,208	681	527	.....	318	.....	.....	.....	.....	.....	318	
131	41	.....	.....	90	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	330	.....	330	.....	.....	.....	.....	

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TABLE 36.—PAYMENTS FOR EXPENSES OF SCHOOLS, CLASSIFIED BY KIND OF

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY, AND KIND OF SCHOOL OR OTHER EDUCATIONAL ACTIVITY.	Total.	Expenses of general administration. (Table 37.)	EXPENSES OF INSTRUCTION.							
				Total.	Supervision.		Salaries of teachers.	Free text-books.	Other supplies used in instruction.	School libraries.	All other.
					Salaries and other expenses of supervisors of grades and subjects.	Salaries and other expenses of principals.					
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912—Continued.										
172	Cedar Rapids, Iowa	$194,894	$10,997	$147,501	$9,101	$14,588	$110,802	$6,044	$6,634	$276	$56
	Elementary			107,672	4,385	12,588	82,798	4,744	3,157		
	Secondary			38,763	4,716	2,000	26,938	1,300	3,477	276	56
	Night			1,066			1,066				
173	Oshkosh, Wis	130,183	4,860	102,301	9,658	13,625	74,709	375	3,498	408	28
	Elementary			75,426	6,701	11,425	54,154	375	2,551	220	
	Secondary			25,044	2,957	2,200	18,729		942	188	28
	Night			480			476		4		
	For defectives			1,351			1,350		1		
174	San Jose, Cal	227,490	8,243	193,454	4,900	16,610	163,236	125	5,766	2,390	427
	Elementary			123,619	3,600	12,250	103,810	114	2,938	907	
	Secondary			68,227	1,300	4,360	57,828	11	2,818	1,483	427
	Night			1,608			1,598		10		
175	Amsterdam, N. Y	96,003	5,152	70,424	2,350	11,875	51,251	1,551	2,085	907	105
	Elementary			52,620	1,850	9,775	38,545	1,213	775	402	30
	Secondary			17,248	500	2,100	12,150	608	1,310	505	75
	Night			556			556				
176	Jamestown, N. Y	151,468	9,070	115,070	2,515	17,825	85,693	3,359	5,172	400	104
	Elementary			87,187	885	10,575	70,408	2,088	3,231		
	Secondary			24,462	1,050	6,400	13,472	1,121	1,915	400	104
	Normal			850		850					
	Night			2,165	174		1,815	150	26		
	Playgrounds			406	406						
177	Mount Vernon, N. Y	286,160	14,916	228,681	10,666	26,667	169,101	7,531	14,716		
	Elementary			162,391	10,666	17,980	121,769	5,280	6,696		
	Secondary			50,253		5,901	41,407	1,850	1,097		
	Night			4,226		528	3,111	167	420		
	Trade			11,809		2,255	2,814	234	6,503		
178	Niagara Falls, N. Y	185,288	8,790	130,517	7,120	13,900	99,337	4,024	5,532	384	220
	Elementary			94,054	4,990	11,700	72,839	2,004	2,521		
	Secondary			34,993	2,130	2,200	25,028	2,020	3,011	384	220
	Night			1,470			1,470				
179	Jackson, Mich	120,526	7,983	89,167	2,600	9,488	73,194	50	3,105	730	
	Elementary			67,829	1,300	7,513	56,556	50	2,110		
	Secondary			21,338	1,300	1,975	16,338		995	730	
180	Williamsport, Pa	133,180	12,340	93,812	2,880	1,750	83,384	4,677	1,046		75
	Elementary			74,212	2,400		68,351	2,677	784		
	Secondary			18,550	480	1,750	14,183	1,800	262		75
	Night			1,050			850	200			
181	Joplin, Mo	118,294	10,269	90,020	1,750	4,724	76,851	163	4,708	1,446	378
	Elementary			70,848	1,750	3,132	62,611	163	3,192		
	Secondary			19,172		1,592	14,240		1,516	1,446	378
182	Lima, Ohio	113,707	5,852	88,217	3,350	17,200	65,994	250	1,198	225	
	Elementary			70,799	2,400	15,400	51,744	250	850	155	
	Secondary			16,448		1,800	14,250		328	70	
	Normal			970	950				20		
183	Muskogee, Okla	121,225	10,515	84,096	6,050	15,280	59,854		1,838	508	566
	Elementary			54,207	3,500	12,060	37,776		871		
	Secondary			29,889	2,550	3,220	22,078		967	508	566
184	Chelsea, Mass	181,442	6,282	140,115	4,800	13,405	110,272	8,070	3,280		288
	Elementary			114,005	4,676	10,125	90,130	6,531	2,331		212
	Secondary			22,246	124	2,800	16,875	1,422	949		76
	Night			3,864		480	3,267	117			
	Truant										
	Trade										

[1] Pensions of employees of all schools.

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SCHOOL OR OTHER EDUCATIONAL ACTIVITY AND BY OBJECT: 1912—Continued.

assigned to each, see page 20. For a text discussion of this table, see page 119.]

EXPENSES OF OPERATION OF SCHOOL PLANT.						EXPENSES OF MAINTENANCE OF SCHOOL PLANT.				MISCELLANEOUS EXPENSES.							City number.
Total.	Wages of janitors and other employees.	Janitors' supplies.	Fuel.	Water, light, and power.	All other.	Total.	Repairs.	Insurance.	All other.	Total.	Payments to private schools and institutions.	Payments to schools and institutions of other civil divisions.	Transportation of pupils.	Pensions.	Rents.	All other.	
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912—Continued.																	
$28,894	$13,130	$1,213	$9,430	$2,487	$2,634	$7,348	$6,853	$495	.....	$154	.....	$154	.....	.....	.....	.....	172
23,771	10,951	965	8,224	1,327	2,304	5,330	4,949	381	.....	154	.....	154	.....	.....	.....	.....	
5,123	2,179	248	1,206	1,160	330	2,018	1,904	114	.....	.....	.....	.....	.....	.....	.....	.....	
18,813	9,171	764	8,194	598	86	3,242	3,242	.....	.....	967	.....	.....	$15	$352	$600	.....	173
14,571	7,332	614	6,414	211	.....	2,465	2,465	.....	.....	854	.....	.....	.....	254	600	.....	
4,148	1,839	142	1,780	387	.....	698	698	.....	.....	98	.....	.....	.....	98	.....	.....	
94	.....	8	.....	.....	86	79	79	.....	.....	15	.....	.....	15	.....	.....	.....	
16,030	10,505	752	2,094	2,665	74	9,347	8,518	829	.....	416	.....	.....	.....	.....	416	.....	174
10,753	7,050	559	1,502	1,568	74	6,119	5,428	690	.....	416	.....	.....	.....	.....	416	.....	
5,027	3,275	190	592	970	.....	3,229	3,090	139	.....	.....	.....	.....	.....	.....	.....	.....	
250	180	3	.....	67	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
13,903	7,053	506	5,962	172	210	6,244	5,584	660	.....	250	.....	.....	.....	250	.....	.....	175
11,026	5,492	450	4,912	12	160	5,167	4,707	460	.....	242	.....	.....	.....	242	.....	.....	
2,776	1,480	56	1,050	140	50	1,077	877	200	.....	8	.....	.....	.....	8	.....	.....	
101	81	.....	.....	20	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
21,594	9,012	513	9,814	2,187	68	5,734	3,866	1,868	.....	.....	.....	.....	.....	.....	.....	.....	176
17,992	7,598	411	8,178	1,757	48	4,909	3,048	1,861	.....	.....	.....	.....	.....	.....	.....	.....	
3,432	1,248	98	1,636	430	20	825	818	7	.....	.....	.....	.....	.....	.....	.....	.....	
50	50	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
120	116	4	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
27,436	14,850	1,029	7,357	4,200	.....	14,207	12,741	1,466	.....	920	.....	.....	.....	920	.....	.....	177
21,416	11,779	994	5,106	3,537	.....	10,156	8,690	1,466	.....	920	.....	.....	.....	[1] 920	.....	.....	
3,290	1,550	35	1,062	643	.....	2,726	2,726	.....	.....	.....	.....	.....	.....	.....	.....	.....	
2,730	1,521	.....	1,189	20	.....	1,325	1,325	.....	.....	.....	.....	.....	.....	.....	.....	.....	
23,926	11,172	797	7,801	2,610	1,546	13,080	11,528	1,552	.....	8,975	.....	.....	.....	8,075	900	.....	178
17,719	9,047	526	5,886	2,260	.....	8,354	6,802	1,552	.....	8,975	.....	.....	.....	[1] 8,075	900	.....	
6,207	2,125	271	1,915	350	1,546	4,726	4,726	.....	.....	.....	.....	.....	.....	.....	.....	.....	
17,716	10,712	562	5,292	1,150	.....	5,660	4,270	1,390	.....	.....	.....	.....	.....	.....	.....	.....	179
14,265	8,532	462	4,417	854	.....	5,460	4,070	1,390	.....	.....	.....	.....	.....	.....	.....	.....	
3,451	2,180	100	875	296	.....	200	200	.....	.....	.....	.....	.....	.....	.....	.....	.....	
16,629	9,416	409	4,981	1,793	30	9,062	8,170	892	.....	1,337	.....	.....	657	.....	383	297	180
14,525	8,471	300	4,480	1,249	25	7,659	7,017	642	.....	1,337	.....	.....	657	.....	383	$297	
1,659	853	109	401	294	5	1,403	1,153	250	.....	.....	.....	.....	.....	.....	.....	.....	
445	95	.....	100	250	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
13,528	8,065	602	4,340	521	.....	4,477	4,477	.....	.....	.....	.....	.....	.....	.....	.....	.....	181
11,406	6,979	477	3,828	122	.....	3,925	3,925	.....	.....	.....	.....	.....	.....	.....	.....	.....	
2,122	1,086	125	512	399	.....	552	552	.....	.....	.....	.....	.....	.....	.....	.....	.....	
14,687	6,840	1,337	6,219	176	115	4,951	4,951	.....	.....	.....	.....	.....	.....	.....	.....	.....	182
11,835	5,100	1,114	5,501	30	90	4,584	4,584	.....	.....	.....	.....	.....	.....	.....	.....	.....	
2,852	1,740	223	718	146	25	367	367	.....	.....	.....	.....	.....	.....	.....	.....	.....	
14,257	8,713	1,047	.....	3,103	1,394	12,357	10,101	2,256	.....	.....	.....	.....	.....	.....	.....	.....	183
8,661	5,298	431	.....	2,120	812	8,776	6,920	1,856	.....	.....	.....	.....	.....	.....	.....	.....	
5,596	3,415	616	.....	983	582	3,581	3,181	400	.....	.....	.....	.....	.....	.....	.....	.....	
26,929	12,787	792	11,103	2,247	.....	7,769	6,207	1,562	.....	347	.....	347	.....	.....	.....	.....	184
19,087	10,761	558	6,168	1,600	.....	5,132	3,882	1,250	.....	.....	.....	.....	.....	.....	.....	.....	
7,376	1,706	234	4,935	501	.....	2,637	2,325	312	.....	.....	.....	.....	.....	.....	.....	.....	
466	320	.....	.....	146	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	302	.....	302	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	45	.....	45	.....	.....	.....	.....	

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TABLE 36.—PAYMENTS FOR EXPENSES OF SCHOOLS, CLASSIFIED BY KIND OF

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY, AND KIND OF SCHOOL OR OTHER EDUCATIONAL ACTIVITY.	Total.	Expenses of general administration. (Table 37.)	EXPENSES OF INSTRUCTION.							
				Total.	Supervision.		Salaries of teachers.	Free text-books.	Other supplies used in instruction.	School libraries.	All other.
					Salaries and other expenses of supervisors of grades and subjects.	Salaries and other expenses of principals.					
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912—Continued.										
185	New Rochelle, N. Y.	$242,680	$16,006	$187,579	.....	$16,751	$158,503	$5,731	$5,595	$645	$354
	Elementary	.....	.....	136,617	.....	12,889	117,260	3,211	2,810	342	105
	Secondary	.....	.....	43,898	.....	3,862	34,894	2,087	2,537	303	215
	Night	.....	.....	4,120	.....	.....	4,086	.....	.....	.....	34
	Truant	.....	.....	1,200	.....	.....	1,200	.....	.....	.....	.....
	Playgrounds	.....	.....	973	.....	.....	973	.....	.....	.....	.....
	School gardens	.....	.....	681	.....	.....	.....	433	248	.....	.....
	Lectures	.....	.....	90	.....	.....	90	.....	.....	.....	.....
186	Aurora, Ill.	134,722	16,668	87,966	$6,825	7,326	67,849	.....	4,830	794	342
	Elementary	.....	.....	60,205	4,605	3,966	47,617	.....	3,450	567	.....
	Secondary	.....	.....	27,761	2,220	3,360	20,232	.....	1,380	227	342
187	Lorain, Ohio	117,960	8,570	88,419	2,580	8,645	74,570	33	2,009	226	356
	Elementary	.....	.....	70,499	2,510	6,775	59,101	33	1,789	55	236
	Secondary	.....	.....	17,625	.....	1,870	15,244	.....	220	171	120
	Normal	.....	.....	225	.....	.....	225	.....	.....	.....	.....
	Playgrounds	.....	.....	70	70	.....	.....	.....	.....	.....	.....
188	Austin, Tex.	104,206	4,944	87,280	1,920	.....	82,185	.....	3,126	55	.....
	Elementary	.....	.....	61,235	1,920	.....	58,198	.....	1,059	58	.....
	Secondary	.....	.....	26,054	.....	.....	23,987	.....	2,067	.....	.....
189	Newport, Ky.	89,935	7,347	67,318	8,000	1,550	55,761	126	1,171	191	219
	Elementary	.....	.....	55,559	6,300	1,850	46,041	120	1,057	147	44
	Secondary	.....	.....	11,759	1,700	.....	9,720	6	114	44	175
	Athletic field	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
190	Orange, N. J.	161,258	9,446	131,671	.....	13,922	109,240	2,778	5,701	30	.....
	Elementary	.....	.....	111,805	.....	11,572	92 900	2 018	5,345	30	.....
	Secondary	.....	.....	17,670	.....	2,350	14,234	730	356	.....	.....
	Night	.....	.....	2,106	.....	.....	2,106	.....	.....	.....	.....
191	LaCrosse, Wis.	145,023	6,400	109,991	3,089	9,500	86,734	3,247	6,421	.....	.....
	Elementary	.....	.....	78,210	2,139	7,300	61,934	1,622	5,215	.....	.....
	Secondary	.....	.....	29,975	950	2,200	24,000	1,625	1,200	.....	.....
	For defectives	.....	.....	806	.....	.....	800	.....	6	.....	.....
192	Lynchburg, Va.	83,156	3,752	69,375	3,050	11,775	53,066	45	1,210	134	95
	Elementary	.....	.....	54,119	3,050	9,475	40,234	45	1,135	134	46
	Secondary	.....	.....	14,480	.....	2,000	12,356	.....	75	.....	49
	Night	.....	.....	776	.....	300	476	.....	.....	.....	.....
193	Shreveport, La.	83,430	5,000	67,199	(1)	(1)	(1)	(1)	(1)	(1)	(1)
	Elementary	.....	.....	51,074	(1)	(1)	(1)	(1)	(1)	(1)	(1)
	Secondary	.....	.....	16,125	(1)	(1)	(1)	(1)	(1)	(1)	(1)
194	Colorado Springs, Colo.	239,604	16,341	179,284	6,614	21,700	136,542	7,083	6,056	847	442
	Elementary	.....	.....	142,478	6,614	16,753	106,369	7,083	5,110	207	342
	Secondary	.....	.....	36,806	.....	4,947	30,173	.....	946	640	100
	Athletic field	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
195	Council Bluffs, Iowa	140,410	7,422	111,408	4,100	17,600	83,791	2,933	2,871	.....	113
	Elementary	.....	.....	88,167	2,700	15,600	65,616	2,191	2,060	.....	.....
	Secondary	.....	.....	23,241	1,400	2,000	18,175	742	811	.....	113

[1] Pensions of employees of all schools.

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SCHOOL OR OTHER EDUCATIONAL ACTIVITY AND BY OBJECT: 1912—Continued.

assigned to each, see page 20. For a text discussion of this table, see page 119.]

EXPENSES OF OPERATION OF SCHOOL PLANT.						EXPENSES OF MAINTENANCE OF SCHOOL PLANT.				MISCELLANEOUS EXPENSES.							City number.
Total.	Wages of janitors and other employees.	Janitors' supplies.	Fuel.	Water, light, and power.	All other.	Total.	Repairs.	Insurance.	All other.	Total.	Payments to private schools and institutions.	Payments to schools and institutions of other civil divisions.	Transportation of pupils.	Pensions.	Rents.	All other.	
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912—Continued.																	
$28,685	$15,815	$1,539	$7,635	$3,696	.....	$9,705	$7,410	$2,295	.....	$705	.....	$120	.....	.....	$585	.....	185
23,236	12,677	1,277	6,324	2,758	.....	7,221	5,828	1,393	.....	120	.....	120	.....	.....	.....	.....	
4,790	2,455	228	1,229	878	.....	2,304	1,402	902	.....	.....	.....	.....	.....	.....	.....	.....	
253	253	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
370	200	28	82	60	.....	.....	.....	.....	.....	585	.....	.....	.....	.....	585	.....	
6	.....	6	.....	.....	.....	180	180	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
21,650	10,423	564	8,376	2,257	$30	7,568	6,554	1,014	.....	850	.....	.....	.....	.....	850	.....	186
16,407	7,989	404	6,484	1,500	30	6,274	5,375	899	.....	550	.....	.....	.....	.....	550	.....	
5,243	2,434	160	1,892	757	.....	1,294	1,179	115	.....	300	.....	.....	.....	.....	300	.....	
16,242	9,064	631	6,001	536	10	4,729	4,397	332	.....	.....	.....	.....	.....	.....	.....	.....	187
14,421	7,950	551	5,434	476	10	4,206	3,964	332	.....	.....	.....	.....	.....	.....	.....	.....	
1,781	1,114	80	527	60	.....	372	372	.....	.....	.....	.....	.....	.....	.....	.....	.....	
40	.....	.....	40	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	61	61	.....	.....	.....	.....	.....	.....	.....	.....	.....	
8,467	4,985	.....	3,301	.....	181	3,266	2,431	835	.....	240	.....	.....	.....	.....	240	.....	188
5,786	3,485	.....	2,200	.....	101	2,263	1,670	593	.....	240	.....	.....	.....	.....	240	.....	
2,681	1,500	.....	1,101	.....	80	1,003	761	242	.....	.....	.....	.....	.....	.....	.....	.....	
8,891	6,420	185	1,671	615	.....	6,289	5,822	467	.....	90	.....	.....	.....	.....	90	.....	[3]189
7,432	5,520	160	1,397	355	.....	5,341	4,874	467	.....	.....	.....	.....	.....	.....	.....	.....	
1,459	900	25	274	260	.....	948	948	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	90	.....	.....	.....	.....	90	.....	
13,424	7,356	1,162	4,331	575	.....	6,717	5,732	985	.....	.....	.....	.....	.....	.....	.....	.....	190
11,374	6,256	912	3,931	275	.....	6,435	5,450	985	.....	.....	.....	.....	.....	.....	.....	.....	
2,050	1,100	250	400	300	.....	282	282	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
23,700	11,113	570	9,836	2,181	.....	3,752	3,752	.....	.....	2,180	.....	.....	.....	$550	.....	$1,630	191
15,616	7,638	470	6,360	1,148	.....	2,862	2,862	.....	.....	2,072	.....	.....	.....	[1]550	.....	1,522	
7,869	3,335	100	3,401	1,033	.....	890	890	.....	.....	108	.....	.....	.....	.....	.....	108	
215	140	.....	75	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
7,676	4,287	311	2,258	820	.....	2,353	2,353	.....	.....	.....	.....	.....	.....	.....	.....	.....	192
6,206	3,457	261	1,858	600	.....	2,278	2,278	.....	.....	.....	.....	.....	.....	.....	.....	.....	
1,450	800	50	400	200	.....	75	75	.....	.....	.....	.....	.....	.....	.....	.....	.....	
20	.....	.....	.....	20	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
5,364	(2)	(2)	(2)	(2)	(2)	1,095	(2)	(2)	(2)	4,772	(2)	(2)	(2)	(2)	(2)	(2)	193
3,714	(2)	(2)	(2)	(2)	(2)	920	(2)	(2)	(2)	4,772	(2)	(2)	(2)	(2)	(2)	(2)	
1,650	(2)	(2)	(2)	(2)	(2)	175	(2)	(2)	(2)	.....	.....	.....	.....	.....	.....	.....	
20,910	11,077	834	5,236	2,597	1,166	20,084	18,189	1,895	.....	2,985	.....	.....	.....	.....	1,683	1,302	194
16,690	8,835	721	4,163	2,162	809	18,196	16,895	1,301	.....	1,307	.....	.....	.....	.....	306	1,001	
4,158	2,180	113	1,073	435	357	1,888	1,294	594	.....	1,553	.....	.....	.....	.....	1,252	301	
62	62	.....	.....	.....	.....	.....	.....	.....	.....	125	.....	.....	.....	.....	125	.....	
17,971	8,408	469	6,972	1,740	382	2,303	1,661	642	.....	1,306	.....	.....	$1,306	.....	.....	.....	195
14,527	7,248	389	5,561	1,042	287	1,985	1,418	567	.....	1,306	.....	.....	1,306	.....	.....	.....	
3,444	1,160	80	1,411	698	95	318	243	75	.....	.....	.....	.....	.....	.....	.....	.....	

[2] Not reported separately.

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TABLE 37.—PAYMENTS FOR EXPENSES OF GENERAL ADMINISTRATION OF SCHOOLS: 1912.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 123.]

City number.	City.	Total.	Classified by object.		Classified by branch of administration.											
					Business administration.								Educational administration.			
			Salaries and wages.	Other objects.	Board of education and secretary's office.	School elections and school census.	Finance offices and accounts.	General legal services.	Operation and maintenance of office building.	Offices in charge of buildings.	Offices in charge of supplies.	All other.	Office of superintendent of schools.	Enforcement of compulsory education and truancy laws.	General promotion of health.	All other.
	Grand total	$6,653,307	$4,997,521	$1,526,856	$916,170	$198,001	$433,533	$54,252	$210,607	$715,818	$437,281	$330,967	$1,804,438	$659,802	$781,077	$110,461
	Group I	3,093,340	2,309,616	783,724	273,002	88,118	187,127	17,620	157,903	436,290	338,457	124,325	700,618	365,917	376,005	27,868
	Group II	758,157	576,996	181,161	132,266	17,046	27,710	2,563	4,606	70,787	28,135	47,137	207,519	68,144	133,925	18,316
	Group III	1,150,531	867,217	215,424	226,073	47,764	35,059	14,260	29,636	111,098	49,881	59,930	312,073	107,223	139,856	17,678
	Group IV	869,149	666,214	186,342	146,972	23,651	94,668	10,920	11,828	60,864	17,606	53,286	276,737	66,663	83,497	22,537
	Group V	782,130	577,478	160,205	137,857	21,522	88,969	8,889	6,634	36,779	3,199	46,289	307,471	51,855	48,604	21,062
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1912.															
1	New York, N. Y.	$974,388	$795,132	$179,256	$73,707	$36,114	$77,530	.....	$32,322	$85,195	$137,477	$52,461	$355,906	$120,273	$3,400	.....
2	Chicago, Ill.	375,618	289,984	85,634	40,127	33,369	13,370	$5,166	42,724	43,179	35,333	6,174	56,631	60,091	37,984	$1,479
3	Philadelphia, Pa.	421,619	367,062	54,557	26,698	6,220	30,730	2,500	6,991	52,273	30,468	17,700	70,944	55,576	117,090	4,429
4	St. Louis, Mo.	201,810	149,511	52,299	22,612	.....	5,674	4,277	11,828	48,018	15,838	19,196	38,881	17,720	17,766	.....
5	Boston, Mass.	392,745	256,261	136,484	12,055	1,650	26,774	.....	19,415	90,247	7,452	16,640	81,039	34,366	96,133	6,774
6	Cleveland, Ohio.	261,951	84,445	177,506	24,932	3,839	13,328	.....	15,023	.....	90,874	.....	25,421	17,090	59,599	11,842
7	Baltimore, Md.	56,227	47,749	8,478	9,120	.....	.....	.....	1,473	2,045	.....	3,463	23,332	9,654	6,300	840
8	Pittsburgh, Pa.	320,998	255,231	65,767	42,576	130	19,721	5,677	24,674	107,654	14,934	290	36,463	37,447	28,913	2,513
9	Detroit, Mich.	87,984	64,241	23,743	21,175	6,596	.....	.....	3,453	7,676	6,081	8,395	11,998	13,700	8,910	.....
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1912.															
10	Buffalo, N. Y.	$81,633	$68,749	$12,884	$16,638	$6,364	.....	.....	.....	$15,457	.....	.....	$12,356	$12,574	$18,244	.....
11	San Francisco, Cal.	81,631	69,433	12,198	28,750	.....	.....	.....	.....	3,902	$5,249	$1,320	22,792	2,880	15,100	$1,638
12	Milwaukee, Wis.	103,325	65,389	37,936	15,876	2,531	$4,109	$478	.....	10,551	3,300	13,320	21,932	9,603	16,818	1,807
13	Cincinnati, Ohio.	104,525	83,485	21,040	13,766	2,795	4,006	.....	$1,286	6,600	4,744	18,552	30,299	8,335	12,297	1,845
14	Los Angeles, Cal.	118,829	87,547	31,282	9,379	743	10,051	.....	.....	5,867	6,046	12,555	45,928	8,260	19,982	20
15	Newark, N. J.	129,357	98,646	30,711	21,693	.....	.....	2,000	.....	15,750	.....	.....	27,637	18,008	29,279	11,990
16	New Orleans, La.	47,140	33,670	13,470	5,170	4,613	9,544	55	960	4,310	.....	.....	14,198	1,800	6,460	.....
17	Washington, D. C.	38,089	34,517	3,572	10,420	.....	.....	.....	.....	.....	2,434	1,390	14,620	2,336	5,873	1,016
18	Minneapolis, Minn.	53,628	35,560	18,068	10,574	.....	.....	.....	2,360	5,350	6,365	.....	14,759	4,348	9,872	.....
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1912.															
19	Jersey City, N. J.	$47,136	$46,304	$832	$7,864	.....	.....	.....	.....	.....	.....	.....	$16,399	$11,751	$11,122	.....
20	Seattle, Wash.	66,479	59,707	6,772	6,504	$3,344	$503	$1,662	$1,243	$17,054	$4,999	$1,566	17,649	2,700	9,255	.....
21	Kansas City, Mo.	64,461	43,580	20,881	7,307	10,044	2,102	.....	.....	13,016	4,724	11,022	11,760	4,344	.....	$142
22	Indianapolis, Ind.	55,458	47,328	8,130	4,399	2,262	4,377	1,000	1,860	3,770	4,550	5,764	12,031	4,496	10,681	268
23	Providence, R. I.	48,809	35,542	13,266	5,727	2,320	.....	.....	2,039	4,024	5,570	6,853	12,226	3,488	6,101	460
24	Portland, Oreg.	45,854	34,966	10,888	20,394	2,434	.....	300	.....	989	.....	1,190	16,132	1,390	3,035	.....
25	Rochester, N. Y.	50,314	36,800	13,514	21,908	4,159	177	.....	1,228	300	.....	1,001	14,046	2,741	3,720	944
26	Denver, Colo.	40,872	34,422	6,450	6,002	1,661	35	1,889	.....	8,825	.....	.....	10,815	7,053	.....	4,592
27	Louisville, Ky.	44,331	28,079	16,252	5,059	106	.....	2,858	3,102	11,987	1,997	3,816	7,488	4,613	.....	3,215
28	St. Paul, Minn.	21,483	18,591	2,892	4,010	.....	.....	.....	.....	3,302	1,233	872	6,208	1,037	4,821	.....
29	Columbus, Ohio.	19,276	(1)	(1)	6,230	1,802	25	.....	1,540	2,200	2,600	.....	1,601	2,940	.....	338
30	Toledo, Ohio.	46,918	35,183	11,735	13,422	1,366	478	219	1,929	.....	1,480	2,264	10,124	7,717	7,528	391
31	Oakland, Cal.	47,740	37,930	9,810	9,026	.....	3,743	276	.....	2,737	.....	1,212	14,320	2,500	11,571	2,355
32	Atlanta, Ga.	26,397	22,126	4,271	4,407	.....	100	.....	.....	6,330	.....	1,707	7,254	.....	6,599	.....
33	Worcester, Mass.	27,483	23,913	3,570	7,853	832	.....	.....	.....	.....	.....	864	8,033	5,942	3,959	.....
34	Birmingham, Ala.	20,987	19,887	1,100	2,538	.....	.....	.....	600	4,637	.....	.....	10,237	.....	2,975	.....
35	Syracuse, N. Y.	19,981	16,556	3,425	4,887	.....	.....	.....	.....	1,600	614	693	5,465	1,920	4,680	122
36	New Haven, Conn.	28,456	19,531	8,925	9,381	1,010	.....	.....	1,227	2,067	50	3,802	5,522	1,890	3,507	.....
37	Memphis, Tenn.	28,914	21,725	7,189	8,272	272	1,092	1,336	500	.....	.....	2,144	7,364	.....	7,576	358
38	Scranton, Pa.	41,942	38,026	3,916	6,091	.....	14,120	3,059	5,556	.....	2,049	831	6,276	3,960	.....	.....
39	Richmond, Va.	19,056	16,020	3,036	2,932	.....	703	.....	.....	1,500	.....	345	7,649	.....	5,523	404
40	Paterson, N. J.	13,697	12,060	1,637	4,626	.....	.....	.....	.....	.....	.....	45	4,500	2,160	1,566	800
41	Omaha, Nebr.	32,419	(1)	(1)	9,277	2,093	1,596	1,000	.....	4,755	2,390	715	8,952	1,581	60	.....
42	Fall River, Mass.	16,195	(1)	(1)	.....	675	.....	.....	.....	.....	.....	606	7,584	5,630	1,700	.....
43	Spokane, Wash.	26,710	23,167	3,543	4,856	1,201	.....	.....	2,123	4,658	2,656	1,317	5,691	1,140	3,068	.....
44	Dayton, Ohio.	20,267	18,255	2,012	3,290	564	1,780	.....	.....	1,800	960	1,250	6,255	1,500	2,500	368
45	Grand Rapids, Mich.	25,307	18,953	6,354	9,016	2,227	.....	.....	.....	.....	.....	.....	10,414	900	2,750	.....
46	Nashville, Tenn.	11,704	8,927	2,777	3,414	815	.....	.....	900	.....	.....	576	4,624	.....	1,375	.....
47	Bridgeport, Conn.	14,567	12,491	2,076	.....	953	.....	.....	.....	1,500	546	.....	6,086	2,246	2,524	712
48	Lowell, Mass.	14,523	12,720	1,803	.....	.....	.....	.....	.....	.....	893	382	4,563	5,225	3,460	.....
49	Cambridge, Mass.	23,222	20,842	2,380	400	282	.....	.....	.....	416	7,743	286	5,619	4,300	3,559	617
50	San Antonio, Tex.	11,181	9,283	1,898	2,729	1,643	165	365	.....	1,035	.....	741	3,738	.....	225	540
51	New Bedford, Mass.	21,098	17,870	3,228	.....	492	.....	.....	1,600	1,600	.....	.....	7,897	2,581	6,039	889
52	Hartford, Conn.	23,947	16,997	6,950	5,395	1,161	4,063	5	.....	.....	1,200	4,254	2,856	1,350	3,560	103
53	Dallas, Tex.	11,565	8,235	3,330	2,001	2,274	.....	126	.....	2,373	.....	533	4,258	.....	.....	.....
54	Trenton, N. J.	25,766	18,347	7,419	5,229	.....	.....	.....	3,371	3,621	.....	1,358	5,618	2,135	4,434	.....
55	Albany, N. Y.	14,797	9,578	5,219	2,485	.....	.....	.....	.....	2,540	.....	1,188	4,182	4,402	.....	.....
56	Salt Lake City, Utah.	31,220	23,276	7,944	9,142	1,772	.....	165	728	2,462	3,627	643	10,637	1,601	383	60

[1] Not segregated.

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TABLE 37.—PAYMENTS FOR EXPENSES OF GENERAL ADMINISTRATION OF SCHOOLS: 1912—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 125.]

City number.	CITY.	Total.	CLASSIFIED BY OBJECT.		CLASSIFIED BY BRANCH OF ADMINISTRATION.											
					Business administration.								Educational administration.			
			Salaries and wages.	Other objects.	Board of education and secretary's office.	School elections and school census.	Finance offices and accounts.	General legal services.	Operation and maintenance of office building.	Offices in charge of buildings.	Offices in charge of supplies.	All other.	Office of superintendent of schools.	Enforcement of compulsory education and truancy laws.	General promotion of health.	All other.
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1912.																
57	Reading, Pa.	$19,688	$15,909	$3,779	$3,362	.....	$6,057	$350	.....	$1,468	.....	$782	$4,773	$1,359	$1,265	$272
58	Camden, N. J.	19,779	16,163	3,616	5,996	.....	.....	600	.....	.....	.....	944	4,441	2,730	4,082	986
59	Springfield, Mass.	26,912	20,772	6,140	4,266	$600	.....	.....	.....	2,727	$1,897	3,298	7,753	2,400	3,197	774
60	Tacoma, Wash.	21,893	17,683	4,210	6,145	1,392	1	.....	$674	1,415	1,019	977	6,095	780	3,395	.....
61	Lynn, Mass.	18,013	15,464	2,549	3,320	702	.....	.....	.....	1,664	1,365	612	5,023	1,927	3,400	.....
62	Des Moines, Iowa	27,615	23,075	4,540	6,219	1,497	1,593	529	.....	1,883	1,521	4,061	6,175	1,900	2,237	.....
63	Lawrence, Mass.	16,593	(1)	(1)	2,790	697	.....	.....	.....	.....	.....	533	9,957	.....	2,616	.....
64	Wilmington, Del.	9,054	7,370	1,684	1,754	454	112	.....	96	1,099	.....	132	5,402	.....	.....	5
65	Kansas City, Kans.	22,411	13,711	8,700	2,683	672	72	272	.....	4,755	.....	6,506	4,951	2,500	.....	.....
66	Yonkers, N. Y.	24,141	21,940	2,201	5,764	.....	.....	.....	.....	1,112	.....	1,851	10,824	2,209	2,320	61
67	Youngstown, Ohio.	13,360	12,860	500	1,270	500	800	.....	800	1,200	.....	.....	4,000	3,240	1,550	.....
68	Houston, Tex.	10,621	9,011	1,610	2,311	.....	.....	.....	.....	.....	720	300	4,480	.....	1,500	1,310
69	Fort Worth, Tex.	8,379	5,240	3,139	1,140	864	.....	.....	.....	.....	.....	2,500	3,875	.....	.....	.....
70	Duluth, Minn.	19,134	17,089	2,045	4,103	1,244	1,026	.....	.....	1,895	.....	81	5,006	581	5,198	.....
71	Norfolk, Va.	9,525	7,639	1,886	1,200	.....	339	.....	.....	.....	.....	.....	2,100	.....	4,500	1,386
72	Oklahoma City, Okla.	19,769	11,655	8,114	4,693	978	475	1,473	.....	.....	390	3,048	5,885	1,710	1,050	67
73	Schenectady, N. Y.	12,297	11,342	955	1,815	.....	.....	.....	.....	250	900	320	4,381	1,702	2,929	.....
74	Somerville, Mass.	12,025	7,796	4,229	.....	310	.....	.....	.....	.....	.....	730	7,584	1,883	1,518	.....
75	St. Joseph, Mo.	17,698	13,914	3,784	3,206	.....	885	920	3,209	1,500	.....	1,828	4,464	1,216	470	.....
76	Utica, N. Y.	14,211	11,366	2,845	3,180	.....	.....	.....	1,036	2,100	.....	.....	4,658	1,937	1,300	.....
77	Elizabeth, N. J.	15,967	11,746	4,221	5,217	.....	.....	.....	.....	2,060	.....	168	4,751	400	3,016	355
78	Waterbury, Conn.	19,337	14,742	4,595	2,877	1,422	100	.....	.....	1,489	1,560	1,546	6,593	950	2,800	.....
79	Troy, N. Y.	12,027	9,854	2,173	2,388	.....	400	150	.....	.....	.....	947	6,125	1,517	.....	500
80	Akron, Ohio.	10,422	9,299	1,123	1,966	494	.....	.....	120	1,250	.....	.....	4,999	1,177	.....	416
81	Manchester, N. H.	10,446	8,919	1,527	535	.....	.....	.....	.....	.....	.....	708	3,539	2,430	3,234	.....
82	Hoboken, N. J.	23,595	17,611	5,984	5,724	.....	.....	1,521	.....	.....	2,000	1,361	5,525	2,400	5,064	.....
83	Wilkes-Barre, Pa.	18,065	16,544	1,521	2,026	.....	7,231	200	.....	1,950	.....	780	4,315	563	1,000	.....
84	Erie, Pa.	28,189	21,688	6,501	5,484	388	8,260	300	220	1,938	440	28	4,199	1,424	1,691	3,817
85	Evansville, Ind.	10,259	8,150	2,109	1,600	761	1,700	.....	.....	.....	.....	417	4,305	610	.....	866
86	Peoria, Ill.	25,353	19,767	5,586	2,571	245	11,071	600	180	2,223	.....	2,148	4,415	1,495	.....	405
87	Fort Wayne, Ind.	12,972	9,326	3,646	1,950	958	.....	599	1,146	1,406	.....	1,697	3,600	.....	1,616	.....
88	Harrisburg, Pa.	25,989	19,574	6,415	4,980	.....	10,970	200	349	.....	.....	.....	3,559	665	1,948	3,318
89	Savannah, Ga.	5,459	5,034	425	165	.....	63	.....	.....	.....	.....	.....	5,231	.....	.....	.....
90	East St. Louis, Ill.	19,569	10,036	9,533	2,372	1,365	6,076	66	1,467	.....	1,935	880	2,818	2,563	27	.....
91	Jacksonville, Fla.	9,568	6,118	3,450	2,450	.....	1,028	.....	.....	.....	.....	.....	6,090	.....	.....	.....
92	South Bend, Ind.	13,139	9,193	3,946	3,829	1,115	53	943	.....	2,036	.....	549	4,489	.....	125	.....
93	Terra Haute, Ind.	15,889	12,995	2,894	2,168	959	4,522	800	500	.....	658	.....	6,282	.....	.....	.....
94	Passaic, N. J.	13,221	10,102	3,119	3,156	.....	70	10	.....	375	.....	104	6,159	1,040	2,307	.....
95	Johnstown, Pa.	22,552	16,820	5,732	998	480	4,017	34	.....	3,095	195	1,966	4,887	540	2,038	4,302
96	Bayonne, N. J.	18,475	13,238	5,237	4,750	.....	.....	98	1,195	1,000	.....	919	6,415	2,397	1,611	100
97	Brockton, Mass.	9,103	7,240	1,863	.....	250	.....	.....	.....	.....	.....	.....	6,156	875	1,186	636
98	Portland, Me.	8,484	6,925	1,559	.....	692	.....	.....	.....	2,159	.....	302	3,583	948	800	.....
99	Holyoke, Mass.	11,955	8,387	3,568	1,408	231	.....	.....	208	.....	825	1,742	3,198	3,253	1,035	55
100	Charleston, S. C.	4,314	3,241	1,073	150	.....	750	.....	.....	.....	.....	.....	2,925	.....	491	.....
101	Wichita, Kans.	10,362	6,508	3,854	1,587	300	427	.....	.....	1,525	.....	3,235	2,648	640	.....	.....
102	Allentown, Pa.	14,992	13,530	1,462	1,925	.....	8,449	300	.....	.....	.....	.....	2,483	825	720	290
103	Springfield, Ill.	16,670	15,284	1,386	2,401	448	7,704	.....	163	600	.....	134	3,020	1,200	1,000	.....
104	Covington, Ky.	9,626	8,380	1,246	2,280	780	.....	.....	.....	.....	.....	670	2,620	1,800	900	576
105	Altoona, Pa.	15,571	10,524	5,047	1,772	288	7,593	242	.....	.....	1,765	414	2,200	1,280	17	.....
106	Pawtucket, R. I.	9,914	6,584	3,330	600	646	.....	.....	.....	1,300	.....	1,212	4,709	800	.....	647
107	Canton, Ohio.	9,481	8,777	704	2,043	425	150	116	.....	1,512	.....	.....	4,111	1,020	.....	104
108	Mobile, Ala.	11,302	7,551	3,751	2,355	371	298	385	.....	1,645	.....	.....	4,996	.....	920	332
109	Sacramento, Cal.	14,428	10,063	4,365	.....	.....	.....	.....	.....	2,087	.....	2,508	5,275	1,485	3,073	.....
110	Saginaw, Mich.	14,237	11,911	2,326	2,463	584	1,925	.....	.....	1,661	.....	336	6,088	.....	1,180	.....
111	Sioux City, Iowa.	14,218	12,105	2,113	1,654	439	451	212	465	5,940	.....	.....	4,050	600	.....	407
112	Binghamton, N. Y.	6,319	5,846	473	692	.....	.....	.....	.....	545	416	12	3,934	720	.....	.....
113	Atlantic City, N. J.	14,562	12,603	1,959	3,219	.....	.....	.....	.....	.....	.....	.....	4,640	2,982	3,171	550
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912.																
114	Rockford, Ill.	$18,435	$17,653	$782	$1,609	$200	$7,564	.....	.....	$2,079	.....	$417	$3,055	$520	$2,991	.....
115	Little Rock, Ark.	15,388	13,168	2,220	3,166	747	4,967	.....	$1,770	.....	.....	.....	3,838	.....	900	.....
116	Augusta, Ga.	5,227	3,675	1,552	525	.....	.....	.....	.....	.....	.....	377	4,325	.....	.....	.....
117	Springfield, Ohio.	8,503	5,950	2,553	1,009	428	220	.....	.....	1,020	.....	175	3,387	750	.....	$1,514
118	Lancaster, Pa.	10,004	7,088	2,916	716	.....	3,898	$150	.....	.....	.....	508	2,629	1,100	1,003	.....
119	Pueblo, Colo.	21,070	(1)	(1)	2,721	409	7,039	.....	.....	.....	.....	404	6,311	1,348	885	1,953
120	New Britain, Conn.	8,542	6,323	2,219	50	610	.....	.....	.....	.....	.....	1,285	4,451	900	1,246	.....
121	Chattanooga, Tenn.	4,397	4,000	397	1,707	.....	.....	.....	.....	.....	.....	.....	2,690	.....	.....	.....
122	York, Pa.	12,416	10,953	1,463	1,232	.....	4,175	223	.....	.....	.....	610	2,671	540	69	2,896
123	Malden, Mass.	6,721	5,580	1,141	350	250	.....	.....	.....	91	.....	374	4,301	625	730	.....
124	Berkeley, Cal.	11,752	10,559	1,193	4,107	.....	.....	.....	.....	.....	.....	473	5,158	1,080	834	100
125	Bay City, Mich.	7,413	6,300	1,113	500	445	502	.....	.....	.....	$1,500	.....	4,466	.....	.....	.....
126	Haverhill, Mass.	6,691	5,194	1,497	.....	168	.....	.....	.....	.....	.....	639	4,221	1,063	600	.....
127	Topeka, Kans.	13,131	6,950	6,181	2,079	230	200	.....	.....	1,225	.....	5,147	3,990	360	.....	.....
128	Salem, Mass.	6,589	6,079	510	860	529	.....	.....	.....	.....	.....	341	2,571	1,638	650	.....

[1] Not segregated.

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TABLE 37.—PAYMENTS FOR EXPENSES OF GENERAL ADMINISTRATION OF SCHOOLS: 1912—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 125.]

City number.	City.	Total.	Classified by object.		Classified by branch of administration.											
					Business administration.								Educational administration.			
			Salaries and wages.	Other objects.	Board of education and secretary's office.	School elections and school census.	Finance offices and accounts.	General legal services.	Operation and maintenance of office building.	Offices in charge of buildings.	Offices in charge of supplies.	All other.	Office of superintendent of schools.	Enforcement of compulsory education and truancy laws.	General promotion of health.	All other.
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912—Continued.																
129	Lincoln, Nebr.	$12,684	$8,430	$4,254	$2,920	$284	$100	$1,000	.....	$1,060	.....	$2,352	$3,858	$750	$360	.....
130	Davenport, Iowa	9,444	7,425	2,019	2,329	238	100	.....	.....	.....	.....	703	4,686	600	786	.....
131	El Paso, Tex.	9,367	8,079	1,288	.....	655	600	.....	.....	1,700	$1,294	42	5,076	.....	.....	.....
132	San Diego, Cal.	15,946	14,052	1,894	7,729	.....	.....	.....	$231	1,956	.....	.....	3,000	.....	2,835	$165
133	Tampa, Fla.	6,993	5,552	1,441	1,092	.....	3,042	.....	.....	.....	.....	.....	2,718	.....	.....	141
134	McKeesport, Pa.	21,439	16,805	4,634	2,699	70	3,905	500	.....	1,531	.....	.....	4,166	1,800	3,268	3,500
135	Flint, Mich.	6,301	5,801	500	650	201	300	.....	.....	1,000	.....	.....	3,550	600	.....	.....
136	Kalamazoo, Mich.	12,896	9,111	3,785	4,521	750	.....	200	740	.....	.....	.....	4,903	800	982	.....
137	Racine, Wis.	7,831	4,989	2,842	1,400	234	.....	.....	.....	.....	.....	2,060	3,548	589	.....	.....
138	Superior, Wis.	9,095	7,359	1,736	2,785	247	.....	.....	.....	.....	.....	.....	3,501	900	713	949
139	Wheeling, W. Va.	10,376	5,315	5,061	1,633	348	3,347	.....	.....	.....	.....	343	3,505	950	65	185
140	Macon, Ga.	4,626	4,080	546	138	.....	.....	.....	1,280	.....	.....	.....	3,208	.....	.....	.....
141	Newton, Mass.	14,445	12,566	1,879	3,104	276	.....	.....	.....	.....	.....	688	5,755	1,200	3,422	.....
142	Butte, Mont.	14,850	10,525	4,325	4,188	3,673	.....	.....	.....	1,153	.....	480	3,562	1,704	.....	.....
143	Woonsocket, R. I.	7,313	6,057	1,256	300	489	.....	.....	.....	968	.....	288	2,991	1,501	776	.....
144	Montgomery, Ala.	4,810	4,410	400	1,110	.....	.....	.....	.....	.....	.....	.....	3,250	.....	450	.....
145	Chester, Pa.	12,488	10,567	1,921	1,008	524	5,174	75	.....	.....	.....	1,003	3,075	800	827	.....
146	Fitchburg, Mass.	6,825	6,315	510	1,152	356	.....	.....	.....	.....	300	70	3,000	950	991	.....
147.	Dubuque, Iowa.	11,973	7,975	3,998	1,425	330	420	2,713	.....	.....	.....	1,225	4,200	360	1,300	.....
148	Galveston, Tex.	6,230	(1)	(1)	2,332	.....	.....	.....	.....	.....	.....	.....	3,898	.....	.....	.....
149	West Hoboken, N. J.	9,603	8,192	1,411	1,366	.....	.....	799	.....	.....	.....	154	4,824	1,400	1,060	.....
150	New Castle, Pa.	14,047	11,782	2,265	3,053	.....	4,130	309	.....	.....	.....	122	2,475	495	823	2,640
151	Roanoke, Va.	4,462	3,760	702	1,020	.....	400	41	.....	.....	.....	529	2,362	.....	.....	110
152	Elmira, N. Y.	8,308	7,125	1,183	1,378	.....	.....	.....	.....	.....	.....	445	5,260	960	265	.....
153	Huntington, W. Va.	11,625	10,008	1,617	999	196	5,278	150	.....	.....	.....	.....	3,114	450	500	938
154	East Orange, N. J.	15,312	10,593	4,719	3,703	.....	75	50	.....	1,646	.....	638	6,098	382	1,677	1,043
155	Knoxville, Tenn.	3,598	3,280	318	918	100	.....	.....	.....	.....	.....	.....	2,580	.....	.....	.....
156	Hamilton, Ohio.	9,758	6,754	3,004	1,246	309	.....	29	.....	1,571	.....	254	3,370	1,080	.....	1,899
157	Lexington, Ky.	8,434	6,530	1,904	1,400	567	.....	.....	.....	.....	.....	608	3,494	900	1,000	465
158	Springfield, Mo.	12,147	(1)	(1)	9,217	.....	.....	.....	.....	.....	.....	.....	2,930	.....	.....	.....
159	Quincy, Ill.	9,057	8,030	1,027	967	.....	3,699	.....	.....	.....	.....	905	2,550	936	.....	.....
160	Charlotte, N. C.	3,721	2,488	1,233	.....	195	337	662	.....	.....	.....	.....	2,207	.....	.....	320
161	Joliet, Ill.	12,533	6,016	6,517	2,039	184	5,804	385	.....	.....	.....	262	2,931	928	.....	.....
162	Pasadena, Cal.	21,254	11,519	9,735	2,191	.....	.....	.....	.....	936	.....	7,799	8,925	546	857	.....
163	Auburn, N. Y.	9,377	6,923	2,454	3,138	215	.....	.....	.....	835	.....	.....	4,078	631	480	.....
164	Everett, Mass.	7,479	6,274	1,205	.....	121	.....	.....	.....	.....	.....	372	4,473	975	1,536	.....
165	Decatur, Ill.	12,185	10,180	2,005	.....	97	4,186	.....	.....	1,173	.....	1,579	4,046	519	380	205
166	Portsmouth, Va.	3,341	2,669	672	683	.....	1,209	10	.....	.....	.....	65	985	.....	.....	389
167	Perth Amboy, N. J.	5,588	5,259	329	700	.....	.....	18	.....	.....	.....	.....	4,246	.....	612	12
168	Taunton, Mass.	5,237	4,632	605	.....	240	.....	.....	.....	.....	.....	.....	3,561	573	800	63
169	Quincy, Mass.	5,606	4,575	1,031	522	300	.....	.....	.....	.....	.....	350	3,434	500	500	.....
170	Lansing, Mich.	4,970	4,901	69	1,105	340	100	.....	.....	450	.....	.....	2,525	450	.....	.....
171	Pittsfield, Mass.	5,062	4,142	920	679	100	.....	.....	.....	.....	.....	233	2,312	1,009	729	.....
172	Cedar Rapids, Iowa.	10,997	8,929	2,068	3,150	638	39	.....	.....	2,160	.....	983	3,205	720	102	.....
173	Oshkosh, Wis.	4,860	4,022	838	16	156	.....	.....	.....	.....	.....	554	3,434	700	.....	.....
174	San Jose, Cal.	8,243	7,423	820	1,620	.....	.....	.....	.....	.....	.....	59	4,219	1,300	1,045	.....
175	Amsterdam, N. Y.	5,182	4,372	810	474	42	.....	.....	.....	.....	.....	326	3,740	600	.....	.....
176	Jamestown, N. Y.	9,070	6,850	2,220	861	.....	1,800	32	.....	1,596	.....	60	4,204	427	.....	.....
177	Mount Vernon, N. Y.	14,916	12,484	2,432	4,337	.....	.....	.....	.....	1,500	.....	832	4,817	1,030	2,400	.....
178	Niagara Falls, N. Y.	8,790	6,740	2,050	2,515	.....	.....	.....	.....	1,600	.....	425	3,410	840	.....	.....
179	Jackson, Mich.	7,983	6,725	1,258	875	217	300	.....	.....	1,850	.....	.....	3,311	500	930	.....
180	Williamsport, Pa.	12,340	10,808	1,532	2,013	450	2,050	250	1,086	.....	105	.....	2,860	450	922	2,154
181	Joplin, Mo.	10,269	8,124	2,145	1,001	244	2,077	.....	.....	1,059	.....	1,757	3,319	671	141	.....
182	Lima, Ohio	5,852	4,950	902	450	170	350	20	.....	.....	.....	548	3,105	1,200	.....	.....
183	Muskogee, Okla.	10,515	5,818	4,697	2,121	1,335	1,404	651	.....	.....	.....	540	4,464	.....	.....	.....
184	Chelsea, Mass.	6,282	5,550	732	850	250	.....	.....	.....	.....	.....	308	2,674	1,300	900	.....
185	New Rochelle, N. Y.	16,006	13,778	2,228	3,712	.....	.....	.....	.....	2,779	.....	1,425	5,895	1,038	1,025	132
186	Aurora, Ill.	16,688	8,098	8,590	601	65	7,826	.....	.....	200	.....	351	6,010	800	835	.....
187	Lorain, Ohio	8,570	5,950	2,620	2,358	301	67	19	480	330	.....	472	2,589	855	2	1,097
188	Austin, Tex.	4,944	3,900	1,044	.....	584	.....	.....	.....	.....	.....	62	4,298	.....	.....	.....
189	Newport, Ky.	7,347	6,068	1,279	1,200	249	116	135	.....	.....	.....	287	2,651	942	900	867
190	Orange, N. J.	9,446	8,481	965	1,750	.....	.....	.....	.....	.....	.....	500	4,596	1,000	1,500	100
191	La Crosse, Wis.	6,400	5,660	740	1,200	250	.....	.....	.....	960	.....	740	2,800	450	.....	.....
192	Lynchburg, Va.	3,752	3,634	118	799	.....	180	.....	.....	.....	.....	48	2,725	.....	.....	.....
193	Shreveport, La.	5,000	(1)	(1)	1,250	.....	.....	.....	.....	.....	.....	.....	3,750	.....	.....	.....
194	Colorado Springs, Colo.	16,341	12,284	4,057	3,644	662	1,989	459	1,047	1,401	.....	1,298	5,371	330	.....	140
195	Council Bluffs, Iowa.	7,422	6,313	1,109	1,590	254	.....	.....	.....	920	.....	385	3,738	450	.....	85

[1] Not segregated.

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TABLE 38.—PAYMENTS FOR SCHOOL OUTLAYS: 1912.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For text discussion of this table, see page 126.]

City number.	CITY.	Total.	CLASSIFIED BY OBJECT.						CLASSIFIED BY KIND OF ACTIVITY.			
			Land.	New buildings.	Alteration of old buildings.	Equipment of new buildings and grounds.	Equipment of old buildings, exclusive of replacements.	Special equipment.	General administration.	Elementary schools.	Secondary schools.	All other schools and educational activities.
	Grand total	$39,220,407	$6,460,131	$24,747,668	$4,032,354	$2,501,774	$703,411	$44,436	$27,552	$24,984,134	$12,436,726	$1,498,002
	Group I	13,942,614	3,332,592	7,519,522	1,680,382	1,171,376	233,157	5,585	14,732	9,367,198	4,074,960	485,724
	Group II	6,331,634	766,887	4,919,565	744,263	224,951	79,307	9,550	----	4,273,256	1,885,187	586,080
	Group III	10,031,333	1,648,614	6,643,621	961,530	431,817	211,405	12,456	8,408	5,807,437	3,810,908	321,362
	Group IV	4,778,836	388,864	3,783,540	224,008	281,557	89,724	11,143	1,187	3,353,713	1,353,153	70,783
	Group V	3,535,990	323,174	1,881,420	422,171	392,073	89,818	5,702	3,225	2,182,530	1,312,518	34,053
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1912.											
1	New York, N. Y	$4,851,787	$899,834	$2,925,018	$223,421	$782,614	$20,900	----	----	$3,531,607	$939,395	$380,785
2	Chicago, Ill	2,775,010	386,900	1,854,363	419,196	114,551	----	----	----	2,131,456	633,534	10,020
3	Philadelphia, Pa	1,584,043	1,532,061	----	----	51,982	----	----	----	535,112	1,028,901	20,030
4	St. Louis, Mo	813,853	19,482	343,455	424,180	4,440	22,215	$81	----	790,427	23,053	373
5	Boston, Mass	899,158	156,148	623,659	12,610	40,554	56,187	----	----	606,145	253,401	29,612
6	Cleveland, Ohio	986,123	190,922	723,793	35,513	35,895	----	----	----	498,275	449,227	38,621
7	Baltimore, Md	604,386	41,269	518,206	8,731	15,124	21,056	----	----	320,959	282,063	1,364
8	Pittsburgh, Pa	855,563	25,602	170,571	531,409	32,166	90,291	5,504	$14,732	624,848	213,323	2,660
9	Detroit, Mich	582,691	80,374	360,457	25,322	94,030	22,508	----	----	328,389	252,063	2,259
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1912.											
10	Buffalo, N. Y	$187,111	(1)	(1)	(1)	(1)	(1)	(1)	(1)	----	----	----
11	San Francisco, Cal	1,376,658	$5,825	$1,362,824	$6,355	----	$1,654	----	----	$1,184,707	$191,951	----
12	Milwaukee, Wis	475,874	31,069	308,302	110,167	$23,786	----	$2,550	----	115,321	80,630	$279,923
13	Cincinnati, Ohio	566,884	135,867	376,029	32,507	22,298	183	----	----	439,325	9,320	118,239
14	Los Angeles, Cal	803,242	440,441	244,240	64,000	20,000	27,561	7,000	----	462,747	338,876	1,619
15	Newark, N. J	940,089	18,717	807,995	3,039	110,338	----	----	----	490,082	404,283	45,724
16	New Orleans, La	401,035	19,611	323,068	40,356	18,000	----	----	----	191,565	209,282	188
17	Washington, D. C	761,966	66,222	459,580	157,385	30,529	48,250	----	----	395,062	250,883	116,021
18	Minneapolis, Minn	1,418,775	49,135	1,037,527	330,454	----	1,659	----	----	994,447	399,962	24,366
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1912.											
19	Jersey City, N. J	$642,497	$17,259	$527,683	$3,325	$94,230	----	----	----	$286,919	$355,578	----
20	Seattle, Wash	589,736	21,312	485,343	46,553	12,816	$21,160	$2,550	----	274,061	315,549	$126
21	Kansas City, Mo	536,769	94,236	299,693	115,605	15,336	11,899	----	----	477,350	42,942	16,477
22	Indianapolis, Ind	384,663	173,225	157,551	48,810	----	2,177	2,900	----	191,541	6,223	186,899
23	Providence, R. I	66,968	3,725	----	62,626	----	617	----	----	66,351	----	617
24	Portland, Oreg	1,237,019	305,841	894,789	----	9,671	24,119	2,599	----	677,339	489,945	69,735
25	Rochester, N. Y	267,236	----	135,414	106,847	----	24,975	----	----	247,548	7,363	12,325
26	Denver, Colo	463,423	4,750	373,550	33,634	31,019	20,470	----	$503	276,186	181,984	4,745
27	Louisville, Ky	305,400	2,367	46,027	248,166	8,840	----	----	----	107,461	196,284	1,655
28	St. Paul, Minn	129,648	2,000	75,899	7,949	43,800	----	----	----	22,919	106,729	----
29	Columbus, Ohio	121,890	(1)	(1)	(1)	(1)	(1)	(1)	----	121,890	----	----
30	Toledo, Ohio	634,469	11,278	593,673	4,815	----	24,703	----	----	228,428	402,633	3,408
31	Oakland, Cal	733,339	621,841	60,804	20,525	12,442	18,227	----	----	573,175	154,664	6,000
32	Atlanta, Ga	110,084	7,814	32,630	65,904	----	3,646	----	----	101,719	8,365	----
33	Worcester, Mass	122,548	7,912	49,705	58,012	2,045	4,874	----	----	111,639	1,994	8,915
34	Birmingham, Ala	63,536	3,394	47,872	5,377	4,039	2,654	500	----	28,593	34,743	500
35	Syracuse, N. Y	34,056	----	13,915	16,254	1,887	----	2,000	----	32,056	----	2,000
36	New Haven, Conn	223,423	33,830	185,389	----	4,204	----	----	----	209,892	13,531	----
37	Memphis, Tenn	171,524	17,701	137,468	7,607	4,691	3,508	549	----	31,774	139,750	----
38	Scranton, Pa	62,547	3,950	53,713	----	4,884	----	----	----	62,547	----	----
39	Richmond, Va	142,238	27,091	103,751	3,314	3,072	5,010	----	----	139,226	3,012	----
40	Paterson, N. J	156,015	----	142,989	329	12,417	280	----	----	122,925	33,090	----
41	Omaha, Nebr	451,773	5,325	381,493	----	64,955	----	----	----	264,137	187,636	----
42	Fall River, Mass	219,457	----	216,457	----	3,000	----	----	----	54,397	165,060	----
43	Spokane, Wash	437,395	18,299	345,035	7,724	66,337	----	----	7,900	79,698	348,975	822
44	Dayton, Ohio	49,852	28,669	----	18,700	----	2,483	----	----	44,805	5,046	----
45	Grand Rapids, Mich	97,814	18,758	79,056	----	----	----	----	----	81,941	15,874	----
46	Nashville, Tenn	224,112	----	206,430	961	3,246	13,475	----	----	14,436	209,676	----
47	Bridgeport, Conn	69,625	29,016	39,363	----	1,246	----	----	----	69,625	----	----
48	Lowell, Mass	5,328	----	----	----	----	5,328	----	----	----	5,328	----
49	Cambridge, Mass	75,310	2,500	72,810	----	----	----	----	----	75,310	----	----
50	San Antonio, Tex	83,218	7,202	61,917	4,930	9,169	----	----	(1)	(1)	(1)	(1)
51	New Bedford, Mass	345,596	11,077	298,222	16,483	11,385	7,151	1,278	----	174,168	164,332	7,096
52	Hartford, Conn	161,500	85,364	56,060	12,359	492	7,225	----	----	132,699	28,801	----
53	Dallas, Tex	161,228	41,846	76,750	36,936	5,696	----	----	----	130,752	30,476	----
54	Trenton, N. J	122,462	7,282	115,100	----	----	----	80	----	122,462	----	----
55	Albany, N. Y	156,201	23,943	121,380	7,695	----	3,183	----	----	47,670	108,489	42
56	Salt Lake City, Utah	170,634	9,807	155,688	----	898	4,241	----	----	123,798	46,836	----

[1] Detail not given.

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TABLE 38.—PAYMENTS FOR SCHOOL OUTLAYS: 1912—Continued.

[For a list of the cities arranged alphabetically by states, with the numbers assigned to each, see page 20. For text discussion of this table, see page 126.]

City number.	CITY.	Total.	CLASSIFIED BY OBJECT.						CLASSIFIED BY KIND OF ACTIVITY.			
			Land.	New buildings.	Alteration of old buildings.	Equipment of new buildings and grounds.	Equipment of old buildings, exclusive of replacements.	Special equipment.	General administration.	Elementary schools.	Secondary schools.	All other schools and educational activities.
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1912.											
57	Reading, Pa.											
58	Camden, N. J.	$36,209	$642	$30,471		$5,036		$60		$36,209		
59	Springfield, Mass.	80,887		74,861	$2,462		$3,564			79,259	$1,628	
60	Tacoma, Wash.	227,885	85,755	123,450	4,703	3,341	10,636		$238	167,462	27,950	$32,235
61	Lynn, Mass.	210,865	17,000	170,215		23,650				103,333	107,532	
62	Des Moines, Iowa.	311,021	13,480	294,139		3,135		267		44,565	266,156	
63	Lawrence, Mass.	93,639		93,639						92,993	646	
64	Wilmington, Del.	5,350	5,350							5,350		
65	Kansas City, Kans.	41,594	15,984	4,623	10,635	3,291	6,311	750		30,976	7,979	2,639
66	Yonkers, N. Y.	101,050	14,484	66,962	10,164	9,303	137			92,898		8,152
67	Youngstown, Ohio.	234,139	6,000	199,389		23,632	5,118			156,923	77,216	
68	Houston, Tex.	5,648			5,648					5,648		
69	Fort Worth, Tex.	77,165	687	62,930	778	12,770				12,760	64,405	
70	Duluth, Minn.	63,262	9,461	29,827	11,977	6,196	5,801			52,489	10,773	
71	Norfolk, Va.	100,807	9,930	89,517		1,360				95,152	5,655	
72	Oklahoma City, Okla.	288,753	6,406	255,974	2,514	23,859				267,799	20,954	
73	Schenectady, N. Y.	234,622	29,286	199,626		4,364	825	521		100,856	130,850	2,916
74	Somerville, Mass.	36,010	8,060	24,166	3,587		197			32,226		3,784
75	St. Joseph, Mo.	1,524			406		1,118				1,524	
76	Utica, N. Y.	5,000				5,000				5,000		
77	Elizabeth, N. J.	22,402		22,352				50		16,993	5,409	
78	Waterbury, Conn.	41,215	5,280	34,535		676	724			29,623	11,592	
79	Troy, N. Y.	236,171	6,425	220,452		9,294				192,533	43,638	
80	Akron, Ohio.	104,779	13,695	78,214		12,362	508			38,913	65,866	
81	Manchester, N. H.	45,233	2,000	37,828	2,392	780	2,233			44,753	480	
82	Hoboken, N. J.	116,480		81,041		34,347	517	575	575	18,171	97,734	
83	Wilkes-Barre, Pa.	265,477		236,801		28,676				265,477		
84	Erie, Pa.	25,536	9,552		2,941	2,858	10,185			21,088	410	4,038
85	Evansville, Ind.	115,294	5,131	110,163						9,976	105,318	
86	Peoria, Ill.	136,888	2,697	105,335	11,234	5,218	12,404			127,370	9,518	
87	Fort Wayne, Ind.	16,153	4,732		2,990	5,949	2,482			7,207	112	8,834
88	Harrisburg, Pa.	94,496		73,072		16,459	4,965			51,509	42,503	485
89	Savannah, Ga.	48,933	8,493	36,717	85	3,567	68			48,910	23	
90	East St. Louis, Ill.	18,346	12,000	6,346						15,240	3,106	
91	Jacksonville, Fla.	41,500		38,500		3,000				41,500		
92	South Bend, Ind.	99,139	3,287	86,761	5,135	3,332	624		374	4,860	88,136	5,769
93	Terra Haute, Ind.	111,501	19,815	91,214			472			50,867	60,634	
94	Passaic, N. J.	94,648	2,450	85,202	4,238	1,352	1,406			87,703	6,945	
95	Johnstown, Pa.	21,653		1,383	20,270					20,897	756	
96	Bayonne, N. J.	149,976	505	149,471						149,935	41	
97	Brockton, Mass.	54,566	3,500	47,634		3,432				51,134	3,432	
98	Portland, Me.	31,609	2,000		29,609					2,000	29,609	
99	Holyoke, Mass.	81,030		57,251	21,422	2,098	259			80,901	129	
100	Charleston, S. C.	4,671		425	394	3,503	349			4,654	17	
101	Wichita, Kans.	161,803	10,300	140,934	1,926	8,643				137,406	24,397	
102	Allentown, Pa.	29,352		29,352						29,352		
103	Springfield, Ill.	66,863	31,895	26,899	7,361	708				66,863		
104	Covington, Ky.	2,006					2,006			996	1,010	
105	Altoona, Pa.	7,754		5,951	258	1,305	240			7,754		
106	Pawtucket, R. I.	20,608			20,608						20,608	
107	Canton, Ohio.	19,284	500	18,387		397				18,784	500	
108	Mobile, Ala.	4,344			760	2,958	626			3,550	794	
109	Sacramento, Cal.	134,369		109,944	16,360	3,239	4,826			130,668	2,826	875
110	Saginaw, Mich.	12,043	2,500		8,153		1,390			7,545	3,442	1,056
111	Sioux City, Iowa.	27,547	2,819		14,995		9,733			27,547		
112	Binghamton, N. Y.	4,300	3,400	900						3,400	900	
113	Atlantic City, N. J.	155,437	13,363	130,687		2,467		8,920		155,437		
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912.											
114	Rockford, Ill.	$139,137	$18,840	$94,975	$18,993	$4,107	$2,222			$105,894	$33,243	
115	Little Rock, Ark.	183,985		10,000	161,463		12,522			95,686	88,299	
116	Augusta, Ga.	14,554			14,554					14,554		
117	Springfield, Ohio.	92,428	1,736	66,911		23,781				67,428	25,000	
118	Lancaster, Pa.	12,578				12,578					12,578	
119	Pueblo, Colo.	84,012	(1)	(1)	(1)	(1)	(1)	(1)		31,970	52,042	
120	New Britain, Conn.	5,975		4,247		728	1,000			4,975	1,000	
121	Chattanooga, Tenn.	8,922		2,829		5,787	306			8,616	306	
122	York, Pa.	15,295	8,740	1,319	701		4,535			14,711		$584
123	Malden, Mass.	1,738					1,738			1,738		
124	Berkeley, Cal.	3,219	252				2,967			1,474	1,745	
125	Bay City, Mich.	1,608					1,608			1,608		
126	Haverhill, Mass.	9,046		7,967	1,079						9,046	
127	Topeka, Kans.	49,003		28,157	669	20,267				48,975	118	
128	Salem, Mass.	30,596		28,769		1,827				30,596		

[1] Detail not given.

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TABLE 38.—PAYMENTS FOR SCHOOL OUTLAYS: 1912—Continued.

[For a list of the cities arranged alphabetically by states, with the numbers assigned to each, see page 20. For text discussion of this table, see page 126.]

City number.	CITY.	Total.	CLASSIFIED BY OBJECT.						CLASSIFIED BY KIND OF ACTIVITY.			
			Land.	New buildings.	Alteration of old buildings.	Equipment of new buildings and grounds.	Equipment of old buildings, exclusive of replacements.	Special equipment.	General administration.	Elementary schools.	Secondary schools.	All other schools and educational activities.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912—Continued.											
129	Lincoln, Nebr.	$35,773	$10,800		$24,033		$940			$35,773		
130	Davenport, Iowa	67,477		$55,926		$11,551				67,477		
131	El Paso, Tex.	13,670	720	8,654	1,533	2,763				13,036	$634	
132	San Diego, Cal.											
133	Tampa, Fla.	56,868	5,335	48,164	3,369					22,925	33,943	
134	McKeesport, Pa.	10,088		500	7,594	431	1,563			9,826	262	
135	Flint, Mich.	27,321		26,213			1,308			26,213		$1,308
136	Kalamazoo, Mich.	70,125	27,633	27,429	4,046	2,933	8,084			33,076	13,399	23,650
137	Racine, Wis.	62,325	6,000	53,801	2,298		226			61,865	460	
138	Superior, Wis.	13,231	7,545	3,207			2,479			11,893	1,313	25
139	Wheeling, W. Va.	12,197	1,219	1,219	4,527	2,061	3,171			6,342	3,794	2,061
140	Macon, Ga.	13,340			13,340						13,340	
141	Newton, Mass.	14,953				14,953				921	12,716	1,316
142	Butte, Mont.	16,216	3,055	11,586			1,121	$454		14,840	594	782
143	Woonsocket, R. I.											
144	Montgomery, Ala.	10,057	(1)	(1)	(1)	(1)	(1)	(1)		7,053	3,004	
145	Chester, Pa.	12,336	11,986			350				12,336		
146	Fitchburg, Mass.	7,891			5,000		2,891			2,500	5,391	
147	Dubuque, Iowa	34,016	31,748	2,021		247				33,769	247	
148	Galveston, Tex.											
149	West Hoboken, N. J.	121		121						121		
150	New Castle, Pa.	129,999	1,300			128,699				1,300	128,699	
151	Roanoke, Va.	66,361		62,998	2,806	557				65,869	492	
152	Elmira, N. Y.	79,093		77,549				1,544	$1,544		77,549	
153	Huntington, W. Va.	28,383	6,570	19,077		2,736				28,383		
154	East Orange, N. J.	216,521	2,518	177,661		36,342				98,587	117,267	667
155	Knoxville, Tenn.	378		98			280			280	98	
156	Hamilton, Ohio.	53		53							53	
157	Lexington, Ky.	11,375		9,350			2,025			9,961	1,414	
158	Springfield, Mo.	65,829	(1)	(1)	(1)	(1)	(1)	(1)		64,580	1,249	
159	Quincy, Ill.	12,107	11,078				1,029			11,586	521	
160	Charlotte, N. C.	22,794	3,478	19,316						22,794		
161	Joliet, Ill.	116,910	36,445	55,574	17,212		7,045	634	634	63,176	53,100	
162	Pasadena, Cal.	233,195	(1)	(1)	(1)	(1)	(1)	(1)		79,539	152,605	1,051
163	Auburn, N. Y.	19,007		17,523		1,484				19,007		
164	Everett, Mass.	5,110			4,949		161			161	4,949	
165	Decatur, Ill.	104,266		78,370	11,723	13,880		293		35,887	68,294	85
166	Portsmouth, Va.	37,520	6,690	29,667		1,163				37,520		
167	Perth Amboy, N. J.	49,795	1,600	48,195						29,095	20,700	
168	Taunton, Mass.	8,754		6,825				1,929		6,825	1,929	
169	Quincy, Mass.	111,128	8,000	97,054		6,074				111,128		
170	Lansing, Mich.	11,608	1,200	2,878	4,330	3,200				10,408		1,200
171	Pittsfield, Mass.	43,256		42,756			500			43,256		
172	Cedar Rapids, Iowa.	103,327	8,421	55,511		37,793	1,602			10,023	93,304	
173	Oshkosh, Wis.	1,470			1,019		451			1,019	451	
174	San Jose, Cal.	21,604	6,015	8,432	3,347	3,900				15,073	6,621	
175	Amsterdam, N. Y.	23,936		23,376		560				23,936		
176	Jamestown, N. Y.	81,705	793	68,945	120	7,369	4,478		1,047	78,551	1,781	326
177	Mt. Vernon, N. Y.	33,198	5,498	27,700						33,198		
178	Niagara Falls, N. Y.											
179	Jackson, Mich.	33,305	8,050	20,259		3,902	1,094			32,211	1,094	
180	Williamsport, Pa.	3,372	750		1,764		858			2,622	600	150
181	Joplin, Mo.											
182	Lima, Ohio.	11,500			11,500					11,500		
183	Muskogee, Okla.	157,355	19,291	92,772	24,455	5,151	15,686			136,327	21,028	
184	Chelsea, Mass.	76,611		75,267	1,344					76,611		
185	New Rochelle, N. Y.	86,432	3,791	14,480	63,778		3,535	848		84,104	1,480	848
186	Aurora, Ill.	149,491	1,700	146,624	1,167					2,892	146,599	
187	Lorain, Ohio.	90,851		66,079		24,772				43,461	47,390	
188	Austin, Tex.	16,733		15,127		1,245	361			16,733		
189	Newport, Ky.	2,689			1,743		946			1,149	1,540	
190	Orange, N. J.	3,664	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
191	La Crosse, Wis.	10,286	2,474		5,226	1,500	1,086			9,664	622	
192	Lynchburg, Va.	2,013			598	1,415				598	1,415	
193	Shreveport, La.	24,875	(1)	(1)	(1)	(1)	(1)	(1)		24,875		
194	Colorado Springs, Colo.	95,896	51,153	37,889	1,891	4,963				48,951	46,945	
195	Council Bluffs, Iowa.	1,754	750			1,004				1,499	255	

1 Detail not given.

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TABLE 39.—AVERAGE DAILY SCHOOL ATTENDANCE AND NUMBER

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY.	AVERAGE DAILY SCHOOL ATTENDANCE, CLASSIFIED BY KIND OF SCHOOL.						SCHOOL SITTINGS, CLASSIFIED BY KIND OF SCHOOL.				
		All schools.	Day schools.				Night schools.	Total.	Elementary.	Secondary.	Normal.	All other.
			Elementary.	Secondary.	Normal.	All other.						
	Grand total	3,588,427	[2] 3,022,977	[2] 300,817	6,496	85,934	172,203	3,772,556	3,395,563	345,969	13,479	17,545
	Group I	1,557,113	1,319,550	101,646	3,965	33,672	98,280	1,624,935	1,485,373	116,498	10,581	12,483
	Group II	423,671	335,304	35,042	856	31,966	20,503	299,909	269,342	27,577	910	2,140
	Group III	718,010	599,987	70,445	1,199	15,793	30,586	766,616	683,846	79,115	1,531	2,124
	Group IV	489,701	[2] 523,222	[2] 46,384	308	3,899	15,888	601,815	537,510	63,145	370	490
	Group V	399,932	[2] 344,914	[2] 47,300	168	604	6,946	479,221	419,192	59,634	87	308
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1912.											
1	New York, N. Y	682,881	592,983	37,239	1,853	1,441	49,365	785,348	724,560	45,106	7,838	7,844
2	Chicago, Ill	263,064	221,363	17,380	501	9,211	14,609	295,355	270,558	22,106	452	2,239
3	Philadelphia, Pa	171,399	153,244	10,204	720	240	6,991	193,296	180,450	11,206	940	640
4	St. Louis, Mo	80,168	63,283	5,182	191	7,722	3,790	92,218	80,701	10,976	541	
5	Boston, Mass	102,920	80,790	12,274	216	899	8,741	123,265	105,313	16,503	230	1,129
6	Cleveland, Ohio	83,725	59,098	6,610	182	13,815	4,020	[3]	[3]	[3]	[3]	[3]
7	Baltimore, Md	58,917	51,308	4,020	179	36	3,374	78,965	72,217	6,474	230	44
8	Pittsburgh, Pa	63,779	55,259	4,000	123		4,397	[3]	[3]	[3]	[3]	[3]
9	Detroit, Mich	50,260	42,222	4,737	[4]	308	2,993	56,488	51,574	3,977	[4] 350	587
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1912.											
10	Buffalo, N. Y	55,859	42,448	3,666	38	4,225	5,482	[3]	[3]	[3]	[3]	[3]
11	San Francisco, Cal	40,448	34,832	2,838		72	2,706	49,759	45,016	4,550		193
12	Milwaukee, Wis	40,182	35,774	3,514		708	186	47,268	41,637	4,600		1,031
13	Cincinnati, Ohio	37,413	32,298	3,146		1,969	[3]	[3]	[3]	[3]	[3]	[3]
14	Los Angeles, Cal	49,684	40,066	6,656		1,826	1,136	53,874	46,079	7,695		100
15	Newark, N. J	75,753	45,678	2,815	248	20,424	6,588	63,868	50,222	3,082	748	816
16	New Orleans, La	36,362	29,771	1,478	256	2,667	2,160	37,000	35,388	1,450	162	[3]
17	Washington, D. C	48,476	40,668	5,204	284	75	2,245	[3]	[3]	[3]	[3]	[3]
18	Minneapolis, Minn	39,494	33,769	5,725			[3]	48,200	42,000	6,200		
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1912.											
19	Jersey City, N. J	32,457	28,911	1,946	120		1,480	39,303	36,803	2,500		
20	Seattle, Wash	29,178	22,816	4,376		173	1,813	37,693	30,553	7,032		105
21	Kansas City, Mo	29,247	25,136	3,991		120	[3]	36,886	32,300	4,586		
22	Indianapolis, Ind	28,101	24,063	3,224	30		784	32,750	29,250	3,500		
23	Providence, R. I	30,050	24,870	2,605		259	2,316	35,193	32,828	2,365		
24	Portland, Oreg	24,134	20,714	2,706		291	423	[3]	[3]	[3]	[3]	[3]
25	Rochester, N. Y	27,520	19,381	2,034	79	3,232	2,794	23,533	21,001	2,106		426
26	Denver, Colo	29,299	25,013	3,668		9	609	35,861	30,513	5,323		25
27	Louisville, Ky	22,702	19,600	2,457	79		566	27,434	23,486	3,303	79	566
28	St. Paul, Minn	27,478	20,722	2,745	50	3,232	729	30,088	26,660	[4] 3,272	84	72
29	Columbus, Ohio	22,132	18,835	2,792	89	51	365	[3]	[3]	[3]	[3]	[3]
30	Toledo, Ohio	25,016	18,649	1,764	59	730	3,814	26,770	23,760	2,400	160	450
31	Oakland, Cal	18,272	15,621	2,363			288	22,664	19,864	[4] 2,800		
32	Atlanta, Ga	19,600	18,141	1,293	21		235	[3]	[3]	[3]	[3]	[3]
33	Worcester, Mass	23,460	19,155	2,564		555	1,186	27,621	24,142	3,154		325
34	Birmingham, Ala	16,395	15,057	1,250	17		71	21,150	19,300	1,850		
35	Syracuse, N. Y	18,234	15,160	2,192	37	33	812	[3]	[3]	[3]	[3]	[3]
36	New Haven, Conn	22,440	19,701	2,154			585	24,718	22,791	1,927		
37	Memphis, Tenn	12,795	11,691	999			105	18,282	16,347	1,935		
38	Scranton, Pa	18,252	15,862	1,474			916	22,896	20,256	2,640		
39	Richmond, Va	14,676	12,903	1,132	45	[4]	596	16,104	14,400	1,640	64	
40	Paterson, N. J	18,207	15,931	1,490	106		680	20,383	18,273	1,954	156	
41	Omaha, Nebr	16,282	14,283	1,823	37		139	22,350	20,000	2,300	50	
42	Fall River, Mass	15,442	12,361	901	259	435	1,486	18,367	17,178	850	339	
43	Spokane, Wash	13,817	11,508	1,895		34	80	17,978	15,478	2,500		
44	Dayton, Ohio	13,154	11,465	1,598	58	33		16,802	14,200	2,536	66	
45	Grand Rapids, Mich	16,171	11,986	1,510		1,215	1,460	17,670	[4] 15,370	2,300		
46	Nashville, Tenn	12,425	12,179	996			250	12,933	12,183	750		
47	Bridgeport, Conn	13,809	12,894	741	45		189	15,755	14,995	760		
48	Lowell, Mass	11,836	8,871	1,277			1,688	14,693	13,326	1,367		
49	Cambridge, Mass	15,766	11,964	1,980		679	1,143	23,627	21,552	2,075		
50	San Antonio, Tex	9,720	8,606	1,083			31	13,460	12,078	1,382		
51	New Bedford, Mass	12,550	10,101	552	35	580	1,291	14,818	13,641	667	480	30
52	Hartford, Conn	18,474	12,299	1,534		3,994	647	16,949	15,599	1,350		
53	Dallas, Tex	[5]	[5]	[5]	[5]	[5]	[5]	15,115	13,315	1,800		
54	Trenton, N. J	11,467	10,150	903			414	14,020	12,675	1,345		
55	Albany, N. Y	10,549	8,692	1,085	33	138	601	13,450	12,279	993	53	125
56	Salt Lake City, Utah	15,744	14,396	1,348				19,301	17,448	1,853		

[1] Exclusive of portable buildings.

[2] Includes attendance at both elementary and secondary schools for Reading, Wilkes-Barre, and Allentown, Pa., cities of Group IV, and Galveston, Tex., and Charlotte, N. C., cities of Group V.

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OF SCHOOL SITTINGS, BUILDINGS, AND ROOMS: 1912.

assigned to each, see page 20. For a text discussion of this table, see page 127.]

SCHOOL BUILDINGS.[1]				SCHOOLROOMS.								City number.
Total.	Classified by kind of school.			Total.	Classified by kind of room.			Classified by kind of school.				
	Elementary.	Secondary.	All other.		Class.	Assembly.	Gymnasium.	Elementary.	Secondary.	Normal.	All other.	
7,308	6,765	448	95	98,104	95,141	2,087	876	83,674	13,202	588	640	
2,202	2,039	121	42	43,243	41,383	1,188	672	37,990	4,419	482	352	
581	509	48	24	7,559	7,431	97	31	6,355	1,077	33	94	
1,782	1,665	100	17	19,407	19,024	318	65	16,292	2,941	48	126	
1,474	1,385	81	8	15,403	15,103	257	43	12,876	2,461	15	51	
1,269	1,167	98	4	12,492	12,200	227	65	10,161	2,304	10	17	
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1912.												
622	579	25	18	19,270	18,185	638	447	17,407	1,466	250	147	1
340	313	24	3	6,696	6,339	224	133	5,994	612	30	60	2
329	302	21	6	4,659	4,640	10	9	4,010	541	92	16	3
180	173	6	1	2,082	1,987	[4]95	.....	1,763	305	14	.....	4
271	251	14	6	2,898	2,793	93	12	2,344	439	45	70	5
108	94	10	4	2,311	2,214	68	29	1,848	423	12	28	6
126	114	9	3	1,839	1,812	6	21	1,584	239	14	2	7
133	125	7	1	2,062	2,016	29	17	1,908	135	19	.....	8
93	88	5	.....	1,426	1,397	25	4	1,132	259	6	29	9
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1912.												
[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]	10
89	83	5	1	1,283	1,247	36	.....	1,139	139	.....	5	11
70	60	5	5	1,092	1,081	6	5	898	150	.....	44	12
[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]	13
169	139	23	7	1,446	1,424	16	6	1,106	330	.....	10	14
65	54	3	8	1,454	1,407	32	15	1,276	128	20	30	15
115	105	7	3	1,086	1,078	3	5	978	90	13	5	16
[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]	17
73	68	5	.....	1,198	1,194	4	.....	958	240	.....	.....	18
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1912.												
47	46	1	.....	849	827	18	4	751	98	.....	.....	19
71	64	6	1	898	888	4	6	670	226	.....	2	20
116	111	5	.....	916	912	2	2	756	160	.....	.....	21
74	71	3	.....	818	794	22	2	673	144	1	.....	22
103	99	4	.....	872	844	24	4	758	114	.....	.....	23
77	72	5	.....	839	801	37	1	714	125	.....	.....	24
40	34	2	4	761	731	22	8	615	120	.....	26	25
69	61	7	1	849	841	7	1	679	166	.....	4	26
53	49	4	.....	812	802	5	5	632	132	11	37	27
62	57	4	1	756	741	9	6	627	124	2	3	28
[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]	29
44	41	1	2	667	652	8	7	566	77	4	20	30
86	79	7	.....	547	540	6	1	448	99	.....	.....	31
[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]	32
78	72	4	2	633	620	9	4	539	74	.....	20	33
55	52	3	.....	496	491	4	1	416	80	.....	.....	34
[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]	35
57	55	2	.....	603	599	4	.....	523	80	.....	.....	36
33	31	2	.....	397	394	3	.....	334	63	.....	.....	37
70	67	3	.....	478	477	1	.....	422	56	.....	.....	38
34	32	2	.....	433	423	9	1	361	70	2	.....	39
25	24	1	.....	494	490	4	.....	438	52	4	.....	40
57	55	2	.....	542	531	9	2	452	89	1	.....	41
52	50	1	1	368	363	5	.....	332	28	8	.....	42
38	35	2	1	548	543	3	2	419	128	.....	1	43
40	37	3	.....	466	457	9	.....	390	74	2	.....	44
38	36	2	.....	494	492	2	.....	399	95	.....	.....	45
34	33	1	.....	368	354	14	.....	349	19	.....	.....	46
29	28	1	.....	333	329	4	.....	313	20	[5]	.....	47
49	46	3	.....	329	316	13	.....	281	48	.....	.....	48
38	33	5	.....	390	373	16	1	342	48	.....	.....	49
30	28	2	.....	315	314	1	.....	265	50	.....	.....	50
33	30	1	2	343	330	13	.....	317	11	11	4	51
30	29	1	.....	418	396	18	4	360	58	.....	.....	52
31	28	3	.....	338	337	1	.....	275	63	.....	.....	53
32	31	1	.....	340	335	4	1	299	41	.....	.....	54
24	21	1	2	315	310	4	1	270	34	2	9	55
33	28	5	.....	392	377	4	1	307	75	.....	.....	56

[1] Exclusive of attendance at secondary schools for Reading, Wilkes-Barre, and Allentown, Pa., cities of Group IV, and Galveston, Tex., and Charlotte, N. C., cities of Group V.

[4] Estimated.

[5] Not reported.

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TABLE 39.—AVERAGE DAILY SCHOOL ATTENDANCE AND NUMBER

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY.	AVERAGE DAILY SCHOOL ATTENDANCE, CLASSIFIED BY KIND OF SCHOOL.						SCHOOL SITTINGS, CLASSIFIED BY KIND OF SCHOOL.				
		All schools.	Day schools.				Night schools.	Total.	Day schools.			
			Elementary.	Secondary.	Normal.	All other.			Elementary.	Secondary.	Normal.	All other.
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1912.											
57	Reading, Pa.	12,007	[2] 11,370	(2)			637	[2] 15,000	[2] 13,670	[2] 1,330		
58	Camden, N. J.	11,266	10,511	544	16		195	16,769	16,129	600	40	
59	Springfield, Mass.	14,280	11,002	1,718		242	1,318	15,224	13,661	1,563		
60	Tacoma, Wash.	11,343	9,387	1,576		37	343	13,617	11,501	2,080		36
61	Lynn, Mass.	11,112	9,058	1,172			882	13,504	12,204	1,600		
62	Des Moines, Iowa.	14,126	12,120	2,006				18,000	15,500	2,500		
63	Lawrence, Mass.	9,587	7,124	775		163	1,525	10,537	9,509	948		80
64	Wilmington, Del.	8,417	7,558	859				11,467	10,390	1,077		
65	Kansas City, Kans.	11,573	10,390	1,183				15,800	14,400	1,400		
66	Yonkers, N. Y.	14,064	10,892	1,074	46	1,376	676	12,694	11,002	1,497	69	126
67	Youngstown, Ohio.	9,520	8,705	815				10,936	10,124	812		
68	Houston, Tex.	8,919	7,555	1,080			284	12,250	[2] 10,400	[2] 1,850		
69	Fort Worth, Tex.	8,382	7,465	917				11,510	10,110	1,400		
70	Duluth, Minn.	11,631	10,485	1,106		40		14,335	12,825	1,510		
71	Norfolk, Va.	9,780	8,850	930				14,150	13,000	1,150		
72	Oklahoma City, Okla.	10,500	9,738	762			(4)	[2] 11,630	[2] 10,130	[2] 1,500		
73	Schenectady, N. Y.	10,278	8,685	837	21		735	12,240	11,360	880		
74	Somerville, Mass.	11,728	9,271	1,729		83	645	13,011	11,657	1,264		60
75	St. Joseph, Mo.	9,371	8,300	1,071				13,549	12,204	1,345		
76	Utica, N. Y.	8,987	7,797	846		45	299	13,120	11,856	1,264		
77	Elizabeth, N. J.	8,091	7,030	604	45	21	391	9,208	8,231	977		
78	Waterbury, Conn.	11,450	10,058	765			627	13,214	12,541	673		
79	Troy, N. Y.	7,602	6,588	725	30		259	10,140	8,737	1,348	55	
80	Akron, Ohio.	10,257	8,609	1,470	28		150	12,040	10,500	1,500	40	
81	Manchester, N. H.	6,849	5,847	622			380	6,875	6,215	660		
82	Hoboken, N. J.	10,581	7,686	410		1,720	765	9,419	8,583	648		188
83	Wilkes-Barre, Pa.	9,586	[2] 9,586	(2)				13,270	10,890	2,380		
84	Erie, Pa.	7,167	6,218	830	26		93	9,000	8,010	955	35	
85	Evansville, Ind.	7,316	6,549	767				10,000	9,100	900		
86	Peoria, Ill.	8,130	7,144	843	18		125	9,396	8,526	870		
87	Fort Wayne, Ind.	6,038	5,353	668	17			7,500	6,660	800	40	
88	Harrisburg, Pa.	8,539	7,406	1,000	32	49	52	12,242	11,106	1,100	36	
89	Savannah, Ga.	6,593	6,209	384				7,108	6,508	600		
90	East St. Louis, Ill.	6,184	5,669	467			48	8,210	7,683	527		
91	Jacksonville, Fla.	5,621	5,299	290			32	10,040	8,540	1,500		
92	South Bend, Ind.	8,002	6,561	841			600	8,588	7,738	850		
93	Terre Haute, Ind.	8,515	7,676	839				10,764	9,744	1,020		
94	Passaic, N. J.	7,332	6,467	502			363	9,268	8,466	802		
95	Johnstown, Pa.	6,313	5,691	622				8,148	7,300	848		
96	Bayonne, N. J.	8,668	7,547	515			606	8,685	8,027	658		
97	Brockton, Mass.	10,653	8,410	1,098		89	1,056	10,410	9,210	1,200		
98	Portland, Me.	8,181	6,653	1,242			286	9,920	8,583	1,337		
99	Holyoke, Mass.	7,384	5,496	725			1,163	8,337	7,422	915		
100	Charleston, S. C.	4,521	4,192	329				5,412	4,934	478		
101	Wichita, Kans.	7,361	6,492	869				9,478	8,028	1,450		
102	Allentown, Pa.	6,918	[2] 6,918	(2)				8,600	8,000	600		
103	Springfield, Ill.	6,542	5,681	789	12		60	8,615	7,650	950	15	
104	Covington, Ky.	4,541	4,194	347				5,210	4,760	450		
105	Altoona, Pa.	6,803	5,997	806				8,820	7,920	900		
106	Pawtucket, R. I.	6,615	5,483	532			600	7,921	7,349	572		
107	Canton, Ohio.	6,825	5,972	853				8,668	7,240	1,428		
108	Mobile, Ala.	4,959	4,393	566				5,655	5,005	650		
109	Sacramento, Cal.	6,237	5,229	840			168	8,060	[2] 7,040	[2] 1,020		
110	Saginaw, Mich.	6,431	5,383	997	17	34	(4)	8,701	7,350	1,311	40	
111	Sioux City, Iowa.	7,296	6,187	989			120	9,120	7,840	1,280		
112	Binghamton, N. Y.	6,655	5,792	758			105	8,266	7,516	750		
113	Atlantic City, N. J.	6,074	5,294	[3] 480			[3] 300	7,634	7,194	640		
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912.											
114	Rockford, Ill.	7,047	5,872	1,074			101	8,955	7,765	1,190		
115	Little Rock, Ark.	5,949	5,188	761				6,600	5,450	1,150		
116	Augusta, Ga.	3,806	3,516	290				4,644	4,354	290		
117	Springfield, Ohio.	7,075	6,264	811				7,883	6,803	1,080		
118	Lancaster, Pa.	5,490	4,798	583			109	7,380	5,940	1,440		
119	Pueblo, Colo.	4,487	3,932	555				8,699	7,361	1,338		
120	New Britain, Conn.	6,019	5,066	593			360	7,343	6,711	632		
121	Chattanooga, Tenn.	5,524	5,151	373				6,262	5,890	372		
122	York, Pa.	5 702	5,144	558				7,732	6,889	843		
123	Malden, Mass.	6,827	5,360	904			563	8,422	7,380	1,042		
124	Berkeley, Cal.	5,959	4,514	1,379			66	7,925	[2] 6,600	[2] 1,325		
125	Bay City, Mich.	5,509	4,856	630	15	8		7,184	6,501	675		8
126	Haverhill, Mass.	6,008	4,863	645			500	7,969	7,134	835		
127	Topeka, Kans.	6,330	5,307	1,023				8,550	7,550	1,000		
128	Salem, Mass.	5,066	4,377	572			117	6,094	5,308	786		

[1] Exclusive of portable buildings.

[2] Attendance at secondary schools included with that at elementary.

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OF SCHOOL SITTINGS, BUILDINGS, AND ROOMS: 1912—Continued.

assigned to each, see page 20. For a text discussion of this table, see page 127.]

SCHOOL BUILDINGS.[1]				SCHOOLROOMS.								City number.
Total.	Classified by kind of school.			Total.	Classified by kind of room.			Classified by kind of school.				
	Elementary.	Secondary.	All other.		Class.	Assembly.	Gymnasium.	Elementary.	Secondary.	Normal.	All other.	
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1912.												
47	45	2		360	357	2	1	320	40			57
33	32	1		402	400	2		365	36	1		58
37	35	2		449	436	11	2	361	88			59
35	33	1	1	347	345	1	1	277	69		1	60
44	42	2		331	321	9	1	265	66			61
66	63	3		520	514	3	3	440	80			62
31	29	1	1	262	255	7		220	32		10	63
30	29	1		270	263	7		238	32			64
48	44	3	1	365	360	4	1	283	81		1	65
23	21	1	1	448	430	13	5	355	75	3	15	66
29	27	2		298	298			250	48			67
26	24	2		300	298	1	1	233	67			68
24	21	3		278	275	3		206	72			69
36	35	1		393	389	3	1	345	48			70
37	36	1		350	348	1	1	300	50			71
45	44	1		386	381	4	1	330	56			72
22	21	1		292	284	7	1	265	27			73
26	23	1	2	307	305	2		243	54		10	74
34	32	2		318	310	7	1	269	49			75
25	24	1		281	262	19		247	34			76
13	12	1		215	209	6		184	31			77
30	29	1		322	321	1		287	35			78
26	24	2		278	271	6	1	226	49	3		79
23	21	2		329	327	1	1	231	97	1		80
26	25	1		161	157	4		141	20			81
11	8	1	2	237	231	6		195	31		11	82
21	19	2		243	243			198	45			83
18	17	1		201	198	2	1	168	32	1		84
19	17	2		278	275	2	1	215	63			85
25	22	3		263	249	12	2	206	56	1		86
19	18	1		239	229	5	5	191	46	2		87
30	27	3		301	299	2		254	46	1		88
14	13	1		181	174	6	1	149	29		3	89
26	25	1		203	200	2	1	174	29			90
19	18	1		206	206			188	18			91
18	17	1		253	239	14		222	31			92
31	30	1		276	274	2		241	35			93
13	12	1		203	199	4		187	16			94
25	24	1		207	206	1		170	37			95
13	12	1		261	255	5	1	226	35			96
30	29	1		270	264	5	1	223	47			97
37	35	2		260	252	8		223	37			98
19	18	1		219	212	5	2	183	36			99
8	7	1		127	122	5		109	18			100
22	21	1		216	214	1	1	162	54			101
23	22	1		177	177			160	17			102
19	18	1		223	219	4		186	36	1		103
18	17	1		150	149	1		136	14			104
17	16	1		229	225	2	2	198	31			105
28	27	1		197	193	4		173	24			106
20	18	2		202	201	1		167	35			107
17	16	1		140	139	1		114	26			108
20	19	1		213	210	2	1	177	36			109
25	22	3		315	311	3	1	236	78	1		110
25	24	1		233	232	1		200	33			111
16	15	1		211	190	21		182	29			112
12	11	1		207	200	6	1	182	25			113
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912.												
21	20	1		262	257	4	1	216	46			114
17	15	2		197	195	2		151	46			115
20	18	2		173	164	9		154	19			116
19	18	1		209	205	3	1	171	38			117
20	18	2		167	164	2	1	132	35			118
23	21	2		250	245	3	2	189	61			119
14	13	1		176	174	2		151	25			120
12	11	1		130	127	2	1	114	16			121
23	22	1		193	190	2	1	166	27			122
22	20	2		205	196	8	1	164	41			123
33	27	6		243	235	8		189	54			124
18	16	2		198	189	9		146	51		1	125
33	32	1		213	210	2	1	163	50			126
26	24	2		227	225	1	1	185	42			127
21	20	1		157	154	3		129	28			128

[1] Estimated.

[‡] Not reported.

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TABLE 39.—AVERAGE DAILY SCHOOL ATTENDANCE AND NUMBER

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY.	AVERAGE DAILY SCHOOL ATTENDANCE, CLASSIFIED BY KIND OF SCHOOL.						SCHOOL SITTINGS, CLASSIFIED BY KIND OF SCHOOL.				
		All schools.	Day schools.				Night schools.	Total.	Elementary.	Secondary.	Normal.	All other.
			Elementary.	Secondary.	Normal.	All other.						
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912—Continued.												
129	Lincoln, Nebr.	6,587	5,586	901	.....	.....	[1] 100	8,000	[2] 6,900	[2] 1,100	.....	.....
130	Davenport, Iowa	6,045	5,360	685	.....	.....	.....	8,000	7,200	800	.....	.....
131	El Paso, Tex.	4,301	4,023	278	.....	.....	.....	5,695	5,097	598	.....	.....
132	San Diego, Cal.	5,869	4,952	917	.....	.....	.....	(3)	(3)	(3)	(3)	(3)
133	Tampa, Fla.	3,897	3,614	283	.....	.....	.....	4,701	4,351	350	.....	.....
134	McKeesport, Pa.	6,390	5,607	549	34	.....	200	7,325	6,600	725	.....	.....
135	Flint, Mich.	4,539	4,061	460	18	.....	.....	6,064	5,299	747	18	.....
136	Kalamazoo, Mich.	4,986	4,261	721	.....	4	.....	5,860	5,160	700	.....	.....
137	Racine, Wis.	5,433	4,838	575	.....	20	.....	6,380	5,705	635	.....	40
138	Superior, Wis.	4,987	4,322	659	.....	6	.....	6,458	5,273	1,185	.....	.....
139	Wheeling, W. Va.	4,639	4,240	389	[2] 10	.....	.....	[2] 5,681	[2] 5,200	[2] 429	[2] 12	.....
140	Macon, Ga.	6,502	5,962	504	36	.....	.....	7,120	[2] 6,500	[2] 620	.....	.....
141	Newton, Mass.	8,665	6,293	1,499	.....	480	393	8,979	6,908	1,991	.....	80
142	Butte, Mont.	4,067	3,606	440	.....	[2] 21	.....	7,880	6,800	1,000	.....	80
143	Woonsocket, R. I.	3,584	3,088	216	.....	.....	280	4,744	4,440	304	.....	.....
144	Montgomery, Ala.	3,664	3,268	396	.....	.....	.....	3,898	3,400	498	.....	.....
145	Chester, Pa.	4,327	4,000	327	.....	.....	.....	6,276	5,512	764	.....	.....
146	Fitchburg, Mass.	4,150	3,165	738	.....	.....	247	6,240	5,390	850	.....	.....
147	Dubuque, Iowa.	2,870	2,523	347	.....	.....	.....	4,923	4,423	500	.....	.....
148	Galveston, Tex.	3,534	[4] 3,534	(3)	.....	.....	.....	(3)	(3)	(3)	.....	.....
149	West Hoboken, N. J.	5,081	4,799	149	.....	.....	133	5,710	5,477	233	.....	.....
150	New Castle, Pa.	5,276	4,712	564	.....	.....	.....	7,003	6,337	666	.....	.....
151	Roanoke, Va.	4,788	4,192	409	.....	.....	187	6,850	6,225	625	.....	.....
152	Elmira, N. Y.	4,232	3,271	758	11	.....	192	5,444	4,612	832	(3)	.....
153	Huntington, W. Va.	4,050	3,797	253	.....	.....	.....	5,524	[2] 5,074	[2] 450	.....	.....
154	East Orange, N. J.	4,909	4,282	627	.....	.....	.....	6,021	5,260	761	.....	.....
155	Knoxville, Tenn.	4,905	4,260	645	.....	.....	.....	4,970	4,330	640	.....	.....
156	Hamilton, Ohio.	4,083	3,547	536	.....	.....	.....	4,155	3,599	556	.....	.....
157	Lexington, Ky.	4,333	3,919	414	.....	.....	.....	4,606	4,006	600	.....	.....
158	Springfield, Ohio.	5,886	5,075	811	.....	.....	.....	8,140	7,240	900	.....	.....
159	Quincy, Ill.	3,533	3,067	466	.....	.....	.....	5,335	4,664	671	.....	.....
160	Charlotte, N. C.	4,073	[4] 4,073	(3)	.....	.....	.....	5,005	5,005	(3)	.....	.....
161	Joliet, Ill.	5,334	4,330	875	.....	.....	129	7,200	6,000	1,200	.....	.....
162	Pasadena, Cal.	4,491	3,636	855	.....	.....	.....	(3)	(3)	(3)	.....	.....
163	Auburn, N. Y.	3,802	3,006	563	14	.....	219	4,795	3,646	1,149	.....	.....
164	Everett, Mass.	6,310	5,196	702	.....	.....	412	7,401	6,605	796	.....	.....
165	Decatur, Ill.	5,130	4,500	619	.....	11	.....	7,100	6,350	750	.....	.....
166	Portsmouth, Va.	3,799	3,504	258	.....	.....	37	3,850	3,490	360	.....	.....
167	Perth Amboy, N. J.	5,084	4,659	425	.....	.....	.....	6,025	5,525	500	.....	.....
168	Taunton, Mass.	4,859	3,881	587	.....	16	375	5,670	5,204	466	.....	.....
169	Quincy, Mass.	5,638	4,658	718	.....	.....	262	7,092	6,082	1,010	.....	.....
170	Lansing, Mich.	4,137	3,603	534	.....	.....	.....	4,600	[2] 4,000	[2] 600	.....	.....
171	Pittsfield, Mass.	5,218	4,432	614	.....	.....	172	6,936	6,242	694	.....	.....
172	Cedar Rapids, Iowa.	5,368	4,568	716	.....	.....	84	6,540	5,600	940	.....	.....
173	Oshkosh, Wis.	4,200	3,445	625	.....	10	120	5,348	4,648	700	.....	.....
174	San Jose, Cal.	4,867	3,841	977	.....	.....	49	6,146	4,799	1,247	.....	100
175	Amsterdam, N. Y.	2,885	2,513	285	.....	.....	87	4,109	3,641	468	.....	.....
176	Jamestown, N. Y.	5,299	4,344	724	11	.....	220	5,822	4,800	990	32	.....
177	Mount Vernon, N. Y.	5,301	4,490	586	.....	.....	225	6,560	5,579	981	.....	.....
178	Niagara Falls, N. Y.	4,901	4,214	551	.....	.....	136	5,398	4,548	850	.....	.....
179	Jackson, Mich.	3,954	3,512	442	.....	.....	.....	5,825	4,997	828	.....	.....
180	Williamsport, Pa.	4,688	4,037	509	.....	.....	142	6,134	5,599	535	.....	.....
181	Joplin, Mo.	5,196	4,526	670	.....	.....	.....	7,250	6,400	850	.....	.....
182	Lima, Ohio.	4,343	3,758	577	8	.....	.....	6,340	5,600	740	.....	.....
183	Muskogee, Okla.	4,051	3,460	591	.....	.....	.....	4,570	[2] 3,852	[2] 718	.....	.....
184	Chelsea, Mass.	6,057	5,158	404	.....	.....	495	7,877	7,290	587	.....	.....
185	New Rochelle, N. Y.	4,581	3,896	496	.....	20	169	(3)	(3)	(3)	(3)	(3)
186	Aurora, Ill.	3,150	2,568	582	.....	.....	.....	3,760	3,140	[4] 620	.....	.....
187	Lorain, Ohio.	3,683	3,276	396	11	.....	.....	4,750	4,200	525	25	.....
188	Austin, Tex.	3,746	3,122	624	.....	.....	.....	5,730	4,028	1,702	.....	.....
189	Newport, Ky.	2,841	2,577	264	.....	.....	.....	3,780	3,380	400	.....	.....
190	Orange, N. J.	3,870	[5] 3,641	[5] 229	.....	.....	(?)	4,900	4,260	640	.....	.....
191	La Crosse, Wis.	3,810	3,220	582	.....	8	.....	5,616	4,896	720	.....	.....
192	Lynchburg, Va.	3,830	3,417	348	.....	.....	65	4,300	3,900	400	.....	.....
193	Shreveport, La.	4,997	4,122	875	.....	.....	.....	(3)	(3)	(3)	(3)	(3)
194	Colorado Springs, Colo.	4,539	3,893	646	.....	.....	.....	5,240	4,240	1,000	.....	.....
195	Council Bluffs, Iowa.	4,990	4,406	584	.....	.....	.....	7,748	6,848	900	.....	.....

[1] Exclusive of portable buildings. Estimated [3] Not reported. [4] Attendance at secondary schools included with that at elementary.

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OF SCHOOL SITTINGS, BUILDINGS, AND ROOMS: 1912—Continued.

assigned to each, see page 20. For a text discussion of this table, see page 127.]

SCHOOL BUILDINGS.[1]				SCHOOLROOMS.								City number.
Total.	Classified by kind of school.			Total.	Classified by kind of room.			Classified by kind of school.				
	Elementary.	Secondary.	All other.		Class.	Assembly.	Gymnasium.	Elementary.	Secondary.	Normal.	All other.	
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912—Continued.												
21	19	2	.....	192	190	1	1	157	35	.....	.....	129
18	17	1	.....	231	224	6	1	177	54	.....	.....	130
12	11	1	.....	142	138	4	.....	127	15	.....	.....	131
(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	132
16	15	1	.....	113	110	2	1	99	14	.....	.....	133
14	13	1	.....	189	188	1	.....	164	23	2	.....	134
10	9	1	.....	149	147	2	.....	126	21	2	.....	135
10	9	1	.....	177	170	6	1	138	39	.....	.....	136
12	11	1	.....	165	158	2	5	136	27	.....	2	137
12	11	1	.....	189	174	5	10	143	46	.....	.....	138
13	12	1	.....	177	175	1	1	142	34	1	.....	139
24	22	2	.....	165	163	.....	2	142	22	1	.....	140
27	24	2	1	340	327	12	1	238	98	.....	4	141
17	15	1	1	210	205	3	2	170	36	.....	4	142
21	20	1	.....	104	102	2	.....	95	9	.....	.....	143
16	15	1	.....	197	196	.....	1	138	59	.....	.....	144
22	21	1	.....	184	181	3	.....	140	44	.....	.....	145
25	24	1	.....	138	136	2	.....	112	26	.....	.....	146
15	14	1	.....	114	98	16	.....	96	18	.....	.....	147
(2)	(2)	(2)	.....	(2)	(2)	(2)	(2)	(2)	(2)	.....	.....	148
7	7	(3)	.....	127	123	4	.....	115	12	.....	.....	149
15	14	1	.....	164	163	1	.....	143	21	.....	.....	150
9	8	1	.....	147	146	1	.....	128	19	.....	.....	151
10	9	1	.....	151	147	4	.....	126	25	(3)	.....	152
18	17	1	.....	138	136	1	1	118	20	.....	.....	153
10	9	1	.....	171	159	10	2	138	33	.....	.....	154
16	15	1	.....	123	119	3	1	99	24	.....	.....	155
15	14	1	.....	152	151	1	.....	127	25	.....	.....	156
10	8	2	.....	139	137	1	1	115	24	.....	.....	157
19	18	1	.....	152	150	1	1	125	27	.....	.....	158
15	14	1	.....	133	131	2	.....	105	28	.....	.....	159
12	12	(3)	.....	108	108	.....	.....	108	(3)	.....	.....	160
27	23	4	.....	197	191	2	4	156	41	.....	.....	161
(2)	(2)	(2)	.....	(2)	(2)	(2)	(2)	(2)	(2)	.....	.....	162
14	13	1	.....	151	149	2	.....	121	29	1	.....	163
17	16	1	.....	171	168	3	.....	141	30	.....	.....	164
16	15	1	.....	158	152	3	3	129	29	.....	.....	165
16	15	1	.....	90	90	.....	.....	81	9	.....	.....	166
10	9	1	.....	141	140	1	.....	123	18	.....	.....	167
30	29	1	.....	132	131	1	.....	118	14	.....	.....	168
13	12	1	.....	161	158	2	1	123	38	.....	.....	169
14	13	1	.....	145	145	.....	.....	110	35	.....	.....	170
23	22	1	.....	133	132	1	.....	115	18	.....	.....	171
17	16	1	.....	212	210	1	1	161	51	.....	.....	172
13	12	1	.....	121	118	2	1	96	25	.....	.....	173
15	13	1	1	181	173	8	.....	133	45	.....	3	174
12	11	1	.....	111	108	3	.....	90	21	.....	.....	175
16	15	1	.....	152	146	4	2	124	27	1	.....	176
12	10	2	.....	160	150	10	.....	130	30	.....	.....	177
12	11	1	.....	153	151	1	1	118	35	.....	.....	178
17	16	1	.....	157	155	2	.....	126	31	.....	.....	179
16	14	1	1	147	146	1	.....	127	17	.....	3	180
20	19	1	.....	173	172	1	.....	148	25	.....	.....	181
14	13	1	.....	159	157	2	.....	138	20	1	.....	182
16	14	2	.....	133	131	1	1	101	32	.....	.....	183
8	7	1	.....	167	161	6	.....	145	22	.....	.....	184
(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	185
15	13	2	.....	108	102	2	4	80	28	.....	.....	186
11	10	1	.....	115	114	1	.....	98	16	1	.....	187
13	11	2	.....	126	125	1	.....	85	41	.....	.....	188
10	9	1	.....	89	89	.....	.....	77	12	.....	.....	189
8	7	1	.....	125	123	1	1	107	18	.....	.....	190
15	14	1	.....	133	131	1	1	109	24	.....	.....	191
14	13	1	.....	117	114	2	1	99	18	.....	.....	192
(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	193
16	15	1	.....	137	132	4	1	113	24	.....	.....	194
16	15	1	.....	156	154	1	1	132	24	.....	.....	195

[1] Included with elementary.

[2] Includes average attendance at night schools.

[3] Included with attendance at day schools.

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TABLE 40.—AVERAGE PAYMENTS FOR EXPENSES OF ELEMENTARY DAY, SECONDARY DAY, AND NIGHT SCHOOLS PER 100 INHABITANTS AND PER 100 PUPILS IN REGULAR ATTENDANCE: 1912.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 131.]

City number.	CITY.	Average expense per 100 inhabitants.[1]	AVERAGE PER 100 PUPILS IN REGULAR ATTENDANCE.											
			All specified schools.				Elementary day schools.			Secondary day schools.			Night schools.		
			Total.	General administration.[1]	Instruction.	All other.	Total.	Instruction.	All other.	Total.	Instruction.	All other.	Total.	Instruction.	All other.
	Grand total	$491	$4,116	$182	$3,233	$701	$3,809	$3,098	$711	$8,607	$7,327	$1,280	$1,667	$1,482	$185
	Group I	541	4,493	191	3,572	730	4,251	3,485	766	10,463	9,138	1,325	1,568	1,438	130
	Group II	513	4,502	185	3,546	771	4,134	3,371	763	9,207	7,775	1,432	2,477	2,067	410
	Group III	447	3,862	160	3,028	674	3,522	2,855	667	7,739	6,519	1,220	1,507	1,392	215
	Group IV	426	3,566	176	2,729	661	3,213	2,570	643	7,497	6,155	1,342	1,457	1,306	181
	Group V	433	3,423	194	2,608	621	3,032	2,425	607	6,574	5,474	1,100	1,399	1,207	192
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1912.														
1	New York, N. Y.	$653	$4,869	$130	$4,033	$706	$4,700	$3,922	$778	$11,626	$10,864	$762	$1,790	$1,728	$62
2	Chicago, Ill.	450	4,073	143	3,187	743	3,913	3,155	758	8,552	7,175	1,377	1,169	956	213
3	Philadelphia, Pa.	395	3,724	241	2,824	659	3,304	2,694	610	11,589	9,063	2,526	1,444	1,328	116
4	St. Louis, Mo.	449	4,422	266	3,384	772	4,001	3,264	737	11,778	9,462	2,316	1,410	1,215	195
5	Boston, Mass.	693	4,843	355	3,662	826	4,491	3,578	913	9,405	8,251	1,154	1,765	1,428	337
6	Cleveland, Ohio	475	4,067	354	3,003	710	3,614	2,904	710	9,848	8,120	1,728	1,238	1,024	214
7	Baltimore, Md.	342	3,314	94	2,523	697	3,051	2,384	667	8,877	6,986	1,891	689	595	94
8	Pittsburgh, Pa.	644	5,571	501	4,054	1,016	5,420	4,244	1,176	12,137	10,783	1,354	1,512	1,355	157
9	Detroit, Mich.	414	4,171	172	3,326	673	3,846	3,200	646	8,995	7,411	1,584	1,119	1,024	95
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1912.														
10	Buffalo, N. Y.	$490	$4,172	$155	$3,170	$847	$4,258	$3,383	$875	$6,668	$5,370	$1,298	$1,835	$1,204	$631
11	San Francisco, Cal.	435	4,666	201	3,776	689	4,447	3,750	697	8,360	7,034	1,326	3,612	3,226	386
12	Milwaukee, Wis.	418	4,240	240	3,286	714	3,906	3,178	728	7,531	6,472	1,059	6,343	5,677	666
13	Cincinnati, Ohio	473	5,168	250	3,924	994	4,407	3,501	906	11,379	9,130	2,249	(2)	(2)	(2)
14	Los Angeles, Cal.	655	5,287	245	4,239	803	4,421	3,695	726	10,562	8,978	1,584	4,935	4,356	579
15	Newark, N. J.	634	4,254	220	3,262	772	4,053	3,286	767	12,769	9,989	2,780	2,007	1,712	295
16	New Orleans, La.	313	3,286	137	2,719	430	3,183	2,730	453	8,098	7,112	984	1,413	1,386	27
17	Washington, D. C.	640	4,559	77	3,764	718	4,042	3,313	729	10,200	9,201	999	844	714	130
18	Minneapolis, Minn.	583	4,772	135	3,709	928	4,331	3,413	938	7,070	6,042	1,028	(2)	(2)	(2)
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1912.														
19	Jersey City, N. J.	$431	$3,755	$143	$2,974	$638	$3,488	$2,857	$631	$9,653	$8,073	$1,580	$1,200	$1,119	$81
20	Seattle, Wash.	539	5,156	225	4,150	781	4,651	3,898	753	9,303	7,869	1,434	1,511	1,377	134
21	Kansas City, Mo.	461	4,213	208	3,145	860	3,488	2,677	811	8,438	7,005	1,433	(2)	(2)	(2)
22	Indianapolis, Ind.	473	4,162	186	3,212	764	3,909	3,160	749	7,057	5,694	1,363	20	3	17
23	Providence, R. I.	453	3,580	159	2,594	827	3,126	2,302	824	9,103	7,344	1,759	2,243	1,941	302
24	Portland, Oreg.	484	4,758	186	3,816	756	4,408	3,637	771	7,991	6,972	1,019	1,259	1,117	142
25	Rochester, N. Y.	422	4,020	188	3,198	636	3,710	3,024	686	8,707	7,448	1,259	2,762	2,654	108
26	Denver, Colo.	596	4,604	138	3,729	737	4,095	3,393	702	8,562	7,328	1,234	1,640	1,381	259
27	Louisville, Ky.	331	3,356	193	2,669	494	2,829	2,365	464	7,882	6,841	1,041	1,961	1,600	361
28	St. Paul, Minn.	411	3,840	88	2,945	807	3,459	2,699	760	7,580	6,100	1,480	579	351	228
29	Columbus, Ohio	485	4,277	86	3,439	752	3,785	3,023	762	8,071	7,179	892	638	548	90
30	Toledo, Ohio	443	3,231	189	2,511	531	3,544	2,922	622	6,391	5,347	1,044	237	180	57
31	Oakland, Cal.	540	4,943	261	4,116	566	4,480	3,903	577	8,163	7,385	778	3,656	3,428	228
32	Atlanta, Ga.	286	2,427	131	1,991	305	2,063	1,793	270	7,133	6,048	1,085	4,657	4,471	186
33	Worcester, Mass.	541	3,594	113	2,880	601	3,145	2,525	620	7,216	6,566	650	3,020	2,445	575
34	Birmingham, Ala.	295	2,711	126	2,069	516	2,530	2,013	517	4,984	4,139	845	1,000	859	141
35	Syracuse, N. Y.	464	3,667	109	2,829	729	3,325	2,614	711	6,911	5,639	1,272	1,306	1,198	108
36	New Haven, Conn.	508	3,153	126	2,468	559	2,887	2,321	566	6,032	5,204	828	1,513	1,267	246
37	Memphis, Tenn.	353	3,787	228	2,933	628	3,523	2,899	624	6,381	5,148	1,233	8,492	8,332	160
38	Scranton, Pa.	468	3,484	230	2,495	759	3,163	2,391	772	8,023	6,368	1,655	1,731	1,580	151
39	Richmond, Va.	295	2,648	129	2,077	442	2,463	2,113	350	5,532	3,519	2,013	1,171	1,163	8
40	Paterson, N. J.	415	2,988	75	2,477	436	2,860	2,427	433	5,284	4,536	748	955	833	122
41	Omaha, Nebr.	516	4,096	199	3,040	857	3,518	2,720	798	8,688	6,947	1,741	3,293	2,869	424
42	Fall River, Mass.	416	3,455	108	2,642	705	3,551	2,745	806	6,408	5,689	719	863	786	77
43	Spokane, Wash.	576	5,053	190	4,059	804	4,446	3,711	735	8,984	7,485	1,499	1,630	1,630	.....
44	Dayton, Ohio	422	3,886	153	3,078	655	3,398	2,767	631	6,991	5,988	1,003	(2)	(2)	(2)
45	Grand Rapids, Mich.	524	4,143	165	3,141	837	3,992	3,130	862	8,423	6,740	1,683	954	840	114
46	Nashville, Tenn.	338	2,837	87	2,306	444	2,763	2,286	477	4,070	3,764	306	1,528	1,423	105
47	Bridgeport, Conn.	328	2,583	102	2,030	451	2,435	1,979	456	5,514	4,759	755	1,212	896	316
48	Lowell, Mass.	381	3,500	119	2,448	932	3,706	2,657	1,049	4,848	3,733	1,115	1,401	985	416
49	Cambridge, Mass.	510	3,639	152	2,900	587	3,295	2,751	544	7,030	5,833	1,197	1,370	1,046	324
50	San Antonio, Tex.	308	3,370	115	2,835	420	3,114	2,691	423	5,273	4,758	515	7,897	7,055	842
51	New Bedford, Mass.	371	3,242	148	2,522	572	3,303	2,660	643	7,969	6,986	983	742	641	101
52	Hartford, Conn.	591	4,210	163	3,233	814	3,736	2,998	738	8,249	6,720	1,529	3,642	2,326	1,316
53	Dallas, Tex.	350	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
54	Trenton, N. J.	453	4,031	225	3,232	574	3,680	3,089	611	8,989	8,273	716	1,831	1,522	309
55	Albany, N. Y.	402	3,944	136	3,003	805	3,754	2,863	891	6,622	5,860	762	1,857	1,723	134
56	Salt Lake City, Utah	702	4,514	198	3,541	775	4,196	3,460	736	7,912	6,316	1,596	.....	.....	.....

[1] For method of computing this average, see explanatory text, page 131.

[2] Omitted because the number of pupils in regular attendance was not reported.

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TABLE 40.—AVERAGE PAYMENTS FOR EXPENSES OF ELEMENTARY DAY, SECONDARY DAY, AND NIGHT SCHOOLS PER 100 INHABITANTS AND PER 100 PUPILS IN REGULAR ATTENDANCE: 1912—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 131.]

City number.	CITY.	Average expense per 100 inhabitants.[1]	AVERAGE PER 100 PUPILS IN REGULAR ATTENDANCE.											
			All specified schools.				Elementary day schools.			Secondary day schools.			Night schools.		
			Total.	General administration.[1]	Instruction.	All other.	Total.	Instruction.	All other.	Total.	Instruction.	All other.	Total.	Instruction.	All other.
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1912.															
57	Reading, Pa.	$327	$2,717	$164	$2,048	$505	$2,810	$2,252	$558	(2)	(2)	(2)	$1,059	$882	$177
58	Camden, N. J.	482	4,228	175	3,290	763	3,899	3,158	741	$11,444	$9,429	$2,015	1,816	1,479	337
59	Springfield, Mass.	672	4,542	184	3,536	822	4,081	3,261	820	10,155	8,458	1,697	1,072	1,002	70
60	Tacoma, Wash.	511	4,248	189	3,495	564	3,832	3,275	557	7,392	6,538	854	1,200	882	318
61	Lynn, Mass.	336	3,261	161	2,480	620	2,925	2,322	603	7,360	6,023	1,337	1,264	1,024	240
62	Des Moines, Iowa	675	4,387	196	3,343	848	3,916	3,083	833	7,047	5,836	1,211	(2)	(2)	(2)
63	Lawrence, Mass.	380	3,071	163	2,836	672	4,037	3,201	836	5,733	4,977	756	912	854	58
64	Wilmington, Del.	296	3,163	107	2,556	500	2,745	2,289	456	6,690	5,663	1,027	(2)	(2)	(2)
65	Kansas City, Kans.	434	3,338	189	2,499	648	2,756	2,201	555	8,193	6,344	1,849	(2)	(2)	(2)
66	Yonkers, N. Y.	613	4,215	180	3,392	643	3,910	3,256	654	8,282	7,334	948	2,670	2,148	522
67	Youngstown, Ohio	457	4,151	140	3,254	757	3,746	3,055	691	8,480	6,715	1,765	.....	.....	.....
68	Houston, Tex.	355	3,433	119	2,813	501	3,208	2,718	490	5,570	4,715	855	1,298	1,298	.....
69	Fort Worth, Tex.	300	3,024	100	2,569	355	2,063	2,347	316	5,958	5,177	781	.....	.....	.....
70	Duluth, Minn.	517	3,972	165	2,918	889	3,445	2,629	816	8,965	6,989	1,976	.....	.....	.....
71	Norfolk, Va.	286	2,444	97	1,839	508	2,363	1,843	520	3,093	2,495	598	(2)	(2)	(2)
72	Oklahoma City, Okla.	460	3,849	188	2,782	879	3,049	2,468	581	10,839	8,403	2,436	(2)	(2)	(2)
73	Schenectady, N. Y.	376	3,007	118	2,396	493	2,935	2,398	537	5,829	5,177	652	636	571	65
74	Somerville, Mass.	480	3,326	99	2,707	520	3,018	2,493	525	5,682	4,948	734	1,443	1,277	166
75	St. Joseph, Mo.	414	3,541	189	2,648	704	3,214	2,533	681	6,079	4,846	1,233	.....	.....	.....
76	Utica, N. Y.	439	3,851	154	2,871	826	3,037	2,787	850	6,634	5,527	1,107	1,564	1,135	429
77	Elizabeth, N. J.	339	3,300	196	2,497	607	3,066	2,416	650	6,451	5,593	858	2,645	2,412	233
78	Waterbury, Conn.	490	3,344	109	2,587	588	3,247	2,603	644	5,973	5,273	700	1,688	1,562	126
79	Troy, N. Y.	387	3,944	148	2,984	812	3,071	2,840	831	7,172	5,944	1,228	1,852	1,768	84
80	Akron, Ohio	425	3,111	101	2,309	701	2,411	1,902	509	7,391	5,355	2,036	1,318	1,054	264
81	Manchester, N. H.	208	2,861	153	2,083	625	2,646	1,992	654	6,032	4,975	1,057	973	874	99
82	Hoboken, N. J.	576	4,734	254	3,648	832	4,575	3,794	781	14,021	10,073	3,948	1,349	1,132	217
83	Wilkes-Barre, Pa.	368	2,708	189	1,976	543	2,708	2,124	584	(2)	(2)	(2)	(2)	(2)	(2)
84	Erie, Pa.	345	3,359	373	2,417	569	3,104	2,475	629	5,520	4,728	792	1,154	878	276
85	Evansville, Ind.	402	3,824	140	3,141	543	3,285	2,780	505	8,435	7,364	1,071	.....	.....	.....
86	Peoria, Ill.	537	4,541	312	3,517	712	4,069	3,390	679	9,033	7,438	1,595	1,198	1,138	60
87	Fort Wayne, Ind.	401	4,516	204	3,342	970	3,937	3,930	957	8,754	7,270	1,484	.....	.....	.....
88	Harrisburg, Pa.	467	3,700	303	2,679	718	3,125	2,431	694	8,035	6,605	1,430	2,265	1,377	888
89	Savannah, Ga.	226	2,263	83	1,995	185	1,965	1,787	178	7,077	6,648	429	.....	.....	.....
90	East St. Louis, Ill.	365	3,798	316	2,672	810	3,486	2,644	842	7,662	6,267	1,395	3,004	2,192	812
91	Jacksonville, Fla.	169	1,930	170	1,402	358	1,618	1,278	340	7,448	6,108	1,340	3,616	3,119	497
92	South Bend, Ind.	384	2,943	158	2,178	607	2,849	2,208	641	5,531	4,509	1,022	339	233	106
93	Terre Haute, Ind.	447	3,204	175	2,504	525	2,957	2,415	542	5,462	4,781	681	.....	.....	.....
94	Passaic, N. J.	470	3,900	180	3,131	589	3,593	3,020	573	8,671	7,349	1,322	2,763	2,334	429
95	Johnstown, Pa.	346	3,332	357	2,493	482	3,025	2,496	529	6,135	5,496	639	.....	.....	.....
96	Bayonne, N. J.	638	4,464	213	3,529	722	3,979	3,266	713	15,373	13,120	2,253	1,238	1,179	59
97	Brocktown, Mass.	532	3,056	86	2,363	607	2,867	2,235	632	6,377	5,306	1,071	1,105	1,007	98
98	Portland, Me.	475	3,511	104	2,557	850	3,337	2,454	883	4,911	3,899	1,012	1,463	1,352	111
99	Holyoke, Mass.	469	3,840	162	2,930	748	3,906	3,087	819	7,825	6,405	1,420	1,042	836	206
100	Charleston, S. C.	191	2,516	87	1,744	685	1,980	1,630	350	9,101	3,837	5,264	(2)	(2)	(2)
101	Wichita, Kans.	385	3,095	137	2,137	821	2,847	2,020	827	4,941	3,845	1,096	.....	.....	.....
102	Allentown, Pa.	291	2,399	217	1,757	425	2,399	1,932	467	(2)	(2)	(2)	(2)	(2)	(2)
103	Springfield, Ill.	487	4,097	252	3,112	733	3,546	2,812	734	8,255	7,097	1,158	1,648	1,353	295
104	Covington, Ky.	320	3,846	212	2,931	703	3,262	2,709	553	10,907	7,848	3,061	.....	.....	.....
105	Altoona, Pa.	407	3,259	225	2,230	804	2,991	2,268	723	5,255	3,344	1,911	.....	.....	.....
106	Pawtucket, R. I.	454	3,734	150	2,707	877	3,782	2,755	1,027	6,013	5,325	688	1,272	1,196	76
107	Canton, Ohio	410	3,243	136	2,409	698	2,882	2,260	622	5,772	4,298	1,474	.....	.....	.....
108	Mobile, Ala.	216	2,332	228	1,861	243	2,034	1,821	213	4,639	3,932	707	.....	.....	.....
109	Sacramento, Cal.	656	5,610	231	4,352	1,027	5,234	4,194	1,040	7,702	6,403	1,299	6,840	5,966	874
110	Saginaw, Mich.	489	4,007	217	2,930	860	3,156	2,423	733	8,461	6,625	1,836	(2)	(2)	(2)
111	Sioux City, Iowa.	533	3,731	195	2,691	845	3,486	2,587	899	5,548	4,597	951	1,433	1,433	.....
112	Binghamton, N. Y.	346	2,623	95	2,088	440	2,377	1,931	446	4,662	4,083	579	1,486	1,317	169
113	Atlantic City, N. J.	543	4,495	239	3,397	859	3,914	3,044	870	12,628	10,792	1,836	1,742	1,654	88
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912.															
114	Rockford, Ill.	$484	$3,400	$262	$2,426	$712	$2,921	$2,203	$718	$6,245	$5,113	$1,132	$1,014	$953	$61
115	Little Rock, Ark.	374	3,060	259	2,171	630	2,799	2,107	692	4,836	4,169	667	.....	.....	.....
116	Augusta, Ga.	289	3,700	130	2,784	786	3,219	2,511	708	9,538	7,430	2,108	.....	.....	.....
117	Springfield, Ohio	445	3,054	120	2,238	696	2,679	1,990	689	5,951	4,953	998	.....	.....	.....
118	Lancaster, Pa.	313	2,768	181	2,055	532	2,459	1,916	543	5,340	4,477	863	2,587	2,449	138
119	Pueblo, Colo.	444	5,023	497	3,623	903	4,122	3,293	829	9,079	7,294	1,785	(2)	(2)	(2)
120	New Britain, Conn.	388	3,055	142	2,249	664	2,885	2,219	666	5,612	4,525	1,087	1,242	751	491
121	Chattanooga, Tenn.	232	1,986	79	1,631	276	1,722	1,444	278	5,637	5,229	408	.....	.....	.....
122	York, Pa.	341	2,819	218	2,020	581	2,590	1,999	591	4,933	3,946	987	.....	.....	.....
123	Malden, Mass.	523	3,587	98	2,759	730	3,252	2,576	676	7,050	5,483	1,567	1,217	1,065	152
124	Berkeley, Cal.	725	5,665	197	4,762	706	5,371	4,658	713	6,798	5,993	805	2,111	1,653	458
125	Bay City, Mich.	424	3,566	133	2,725	708	3,076	2,367	709	7,238	6,298	940	(2)	(2)	(2)
126	Haverhill, Mass.	505	3,838	111	2,785	942	3,757	2,809	948	6,849	5,028	1,821	744	655	89
127	Topeka, Kans.	554	3,980	207	3,078	695	3,566	2,906	660	6,106	4,995	1,111	(2)	(2)	(2)
128	Salem, Mass.	373	3,342	129	2,534	679	2,763	2,207	556	7,848	5,899	1,949	2,970	2,734	236

[1] For method of computing this average, see explanatory text, page 131.
[2] Included with elementary.
[3] Omitted because the number of pupils in regular attendance was not reported.

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TABLE 40.—AVERAGE PAYMENTS FOR EXPENSES OF ELEMENTARY DAY, SECONDARY DAY, AND NIGHT SCHOOLS PER 100 INHABITANTS AND PER 100 PUPILS IN REGULAR ATTENDANCE: 1912—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 131.]

City number.	CITY.	Average expense per 100 inhabitants.[1]	AVERAGE PER 100 PUPILS IN REGULAR ATTENDANCE.												
			All specified schools.				Elementary day schools.			Secondary day schools.			Night schools.		
			Total.	General administration.[1]	Instruction.	All other.	Total.	Instruction.	All other.	Total.	Instruction.	All other.	Total.	Instruction.	All other.
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912—Continued.															
129	Lincoln, Nebr.	$564	$3,839	$193	$2,920	$726	$3,413	$2,646	$767	$6,856	$6,026	$830	$453	$423	$30
130	Davenport, Iowa	546	4,045	156	2,954	935	3,511	2,582	929	8,227	6,910	1,317	.....	.....	.....
131	El Paso, Tex.	357	3,710	218	3,050	442	3,430	2,984	446	7,753	6,948	805	.....	.....	.....
132	San Diego, Cal.	636	4,826	272	3,741	813	4,095	3,473	622	8,769	6,618	2,151	.....	.....	.....
133	Tampa, Fla.	173	1,971	179	1,494	298	1,612	1,350	262	6,561	5,392	1,169	.....	.....	.....
134	McKeesport, Pa.	475	3,319	329	2,404	586	2,906	2,304	602	8,334	7,105	1,229	1,116	693	423
135	Flint, Mich.	323	3,164	136	2,230	798	2,890	2,116	774	5,578	4,222	1,356	.....	.....	.....
136	Kalamazoo, Mich.	375	3,219	231	2,441	547	2,567	2,084	483	6,658	5,470	1,188	(2)	(2)	(2)
137	Racine, Wis.	392	3,084	142	2,453	489	2,833	2,344	489	5,198	4,490	708	.....	.....	.....
138	Superior, Wis.	472	4,023	182	2,924	917	3,529	2,635	894	7,258	5,868	1,390	.....	.....	.....
139	Wheeling, W. Va.	412	3,762	215	2,748	799	3,487	2,729	758	6,765	4,946	1,819	.....	.....	.....
140	Macon, Ga.	273	1,747	71	1,416	260	1,487	1,238	249	4,649	4,112	537	(2)	(2)	(2)
141	Newton, Mass.	834	4,196	172	3,363	661	3,405	2,764	641	8,407	7,385	1,022	805	630	185
142	Butte, Mont.	608	6,090	354	4,606	1,130	5,534	4,404	1,130	10,643	8,875	1,768	.....	.....	.....
143	Woonsocket, R. I.	279	3,140	204	2,321	615	3,100	2,418	682	6,380	5,467	913	1,078	884	194
144	Montgomery, Ala.	244	2,654	131	2,256	267	2,132	1,921	211	6,959	6,106	853	.....	.....	.....
145	Chester, Pa.	343	3,140	288	2,154	698	2,776	2,069	707	7,594	6,074	1,520	.....	.....	.....
146	Fitchburg, Mass.	391	3,695	164	2,923	608	3,227	2,579	648	6,297	5,617	680	1,922	1,572	350
147	Dubuque, Iowa.	329	4,463	417	3,417	629	3,991	3,356	635	7,891	6,780	1,111	.....	.....	.....
148	Galveston, Tex.	282	3,087	176	2,469	442	3,087	2,618	469	(2)	(2)	(2)	.....	.....	.....
149	West Hoboken, N. J.	519	3,898	189	3,028	681	3,645	2,944	701	12,536	11,189	1,347	3,336	2,837	499
150	New Castle, Pa.	447	3,223	266	2,216	741	2,927	2,200	727	5,690	4,214	1,476	.....	.....	.....
151	Roanoke, Va.	270	2,137	93	1,818	226	1,961	1,730	231	4,099	3,719	380	1,802	1,738	64
152	Elmira, N. Y.	404	3,591	196	2,704	691	3,603	2,763	840	4,096	3,677	419	1,395	1,303	92
153	Huntington, W. Va.	257	2,373	273	1,715	385	2,119	1,711	408	6,179	5,349	830	.....	.....	.....
154	East Orange, N. J.	697	5,289	309	4,031	949	4,325	3,576	749	11,875	9,100	2,775	.....	.....	.....
155	Knoxville, Tenn.	251	1,903	73	1,555	275	1,626	1,371	255	3,730	3,239	491	.....	.....	.....
156	Hamilton, Ohio.	429	3,899	239	3,024	636	3,602	2,965	637	5,864	4,922	942	.....	.....	.....
157	Lexington, Ky.	342	2,929	195	2,257	477	2,639	2,158	481	5,673	4,879	794	.....	.....	.....
158	Springfield, Mo.	364	2,290	206	1,667	417	1,924	1,497	427	4,575	3,923	652	.....	.....	.....
159	Quincy, Ill.	385	3,994	256	2,997	741	3,686	2,897	789	6,023	5,208	815	.....	.....	.....
160	Charlotte, N. C.	217	1,923	91	1,616	216	1,923	1,696	227	(2)	(2)	(2)	.....	.....	.....
161	Joliet, Ill.	480	3,229	234	2,177	818	2,870	2,035	835	5,340	4,141	1,199	950	650	300
162	Pasadena, Cal.	699	7,176	473	5,701	1,002	6,231	5,203	1,028	11,195	9,934	1,261	.....	.....	.....
163	Auburn, N. Y.	426	4,005	246	2,827	932	3,702	2,770	932	6,766	5,062	1,704	1,069	1,069	.....
164	Everett, Mass.	580	3,267	116	2,512	639	2,899	2,399	500	7,179	5,164	2,015	1,234	835	399
165	Decatur, Ill.	422	2,930	238	2,104	588	2,507	1,965	542	6,003	4,647	1,356	.....	.....	.....
166	Portsmouth, Va.	181	1,686	88	1,353	245	1,548	1,313	235	3,599	2,994	605	1,384	1,281	103
167	Perth Amboy, N. J.	442	3,073	110	2,462	501	2,807	2,306	501	5,994	5,271	723	.....	.....	.....
168	Taunton, Mass.	421	3,039	106	2,204	729	3,149	2,343	806	3,580	2,838	742	1,056	804	252
169	Quincy, Mass.	497	3,047	92	2,506	449	2,802	2,334	468	5,517	4,954	563	648	539	109
170	Lansing, Mich.	346	2,891	115	2,242	534	2,541	1,990	551	5,254	4,663	591	.....	.....	.....
171	Pittsfield, Mass.	516	3,406	98	2,636	674	3,226	2,532	694	5,356	4,484	872	1,094	1,048	46
172	Cedar Rapids, Iowa.	566	3,631	205	2,748	678	3,177	2,498	679	6,795	5,738	1,057	1,348	1,348	.....
173	Oshkosh, Wis.	377	3,069	115	2,409	545	2,814	2,274	540	4,984	4,163	821	416	416	.....
174	San Jose, Cal.	660	4,674	169	3,975	530	3,806	3,339	467	8,123	7,246	877	3,027	3,400	527
175	Amsterdam, N. Y.	288	3,328	180	2,441	707	2,905	2,213	692	7,828	6,397	1,431	797	675	122
176	Jamestown, N. Y.	452	2,838	170	2,152	516	2,696	2,135	561	4,220	3,594	626	1,105	1,046	59
177	Mount Vernon, N. Y.	814	5,053	265	4,091	727	4,570	3,815	764	10,130	9,047	1,083	1,984	1,984	.....
178	Niagara Falls, N. Y.	563	3,781	180	2,663	938	3,216	2,343	873	8,750	6,667	2,083	1,132	1,132	.....
179	Jackson, Mich.	367	3,048	202	2,255	591	2,670	2,068	602	6,055	5,171	884	.....	.....	.....
180	Williamsport, Pa.	409	2,841	263	2,001	577	2,668	2,026	642	4,680	4,018	662	1,157	818	339
181	Joplin, Mo.	364	2,277	198	1,732	347	2,085	1,714	371	3,570	3,133	437	.....	.....	.....
182	Lima, Ohio.	348	2,599	134	2,012	453	2,447	1,986	461	3,593	3,005	588	.....	.....	.....
183	Muskogee, Okla.	377	2,992	259	2,076	657	2,267	1,715	552	7,238	5,538	1,700	.....	.....	.....
184	Chelsea, Mass.	564	2,990	104	2,313	573	2,776	2,290	486	8,271	5,704	2,567	905	808	97
185	New Rochelle, N. Y.	744	5,225	345	4,048	832	4,595	3,755	840	11,007	9,477	1,530	2,785	2,608	177
186	Aurora, Ill.	423	4,277	530	2,793	954	3,708	2,676	1,032	6,785	5,444	1,341	.....	.....	.....
187	Lorain, Ohio.	370	3,200	232	2,400	568	2,936	2,320	616	5,386	4,799	587	.....	.....	.....
188	Austin, Tex.	330	2,782	132	2,330	320	2,338	2,059	279	5,003	4,384	619	.....	.....	.....
189	Newport, Ky.	289	3,162	258	2,370	534	2,887	2,348	539	5,845	4,852	993	.....	.....	.....
190	Orange, N. J.	523	4,167	244	3,402	521	3,784	3,264	520	9,279	8,199	1,080	(4)	(4)	(4)
191	La Crosse, Wis.	466	3,772	167	2,846	759	3,191	2,542	649	6,983	5,389	1,594	.....	.....	.....
192	Lynchburg, Va.	271	2,171	98	1,811	262	1,919	1,659	260	4,817	4,338	459	1,283	1,252	31
193	Shreveport, La.	273	1,670	100	1,345	225	1,561	1,318	243	2,182	1,960	222	.....	.....	.....
194	Colorado Springs, Colo.	786	5,274	359	3,950	965	4,925	3,927	998	7,377	6,115	1,262	.....	.....	.....
195	Council Bluffs, Iowa.	467	2,814	149	2,233	432	2,540	2,113	427	4,882	4,202	680	.....	.....	.....

[1] For method of computing this average, see explanatory text, page 131.
[2] Omitted because the number of pupils in regular attendance was not reported.
[3] Included with elementary.
[4] Included with elementary and secondary.

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TABLE 41.—SCHOOL EMPLOYEES: 1912.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 132.]

City number.	CITY.	Administrative officers.	SUPERVISORS AND TEACHERS, CLASSIFIED BY KIND OF SCHOOL.						Other employees.
			Total.	Day school.				Night school.	
				Elementary.	Secondary.	Normal.	All other.		
	Grand total	835	110,662	85,559	12,643	503	3,137	8,730	12,784
	Group I	129	46,265	35,800	4,348	465	1,295	4,357	5,759
	Group II	67	9,900	7,011	1,089	31	980	789	955
	Group III	198	23,601	17,941	3,027	63	557	2,013	2,531
	Group IV	218	17,560	14,013	2,216	24	240	1,067	2,041
	Group V	223	13,336	10,794	1,963	10	65	504	1,498
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1912.								
1	New York, N. Y	63	20,226	16,220	1,615	306	249	1,836	1,880
2	Chicago, Ill	(1)	8,296	6,279	706	39	411	861	1,848
3	Philadelphia, Pa	22	5,396	4,383	529	51		433	868
4	St. Louis, Mo	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
5	Boston, Mass	14	3,583	2,279	495	17	283	509	360
6	Cleveland, Ohio	(1)	2,664	1,803	325	10	317	209	124
7	Baltimore, Md	20	1,989	1,636	194	10	2	147	420
8	Pittsburgh, Pa	7	2,314	1,822	242	16		234	53
9	Detroit, Mich	3	1,797	1,378	242	16	33	128	206
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1912.								
10	Buffalo, N. Y	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
11	San Francisco, Cal	9	1,289	1,034	121		6	119	168
12	Milwaukee, Wis	7	1,437	1,204	156		68	9	118
13	Cincinnati, Ohio	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
14	Los Angeles, Cal	11	2,002	1,391	355		171	85	335
15	Newark, N. J	11	2,559	1,369	128	10	660	391	63
16	New Orleans, La	4	1,297	987	88	21	75	126	135
17	Washington, D. C	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
18	Minneapolis, Minn	25	1,326	1,026	241			59	136
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1912.								
19	Jersey City, N. J	3	931	768	82	3		78	135
20	Seattle, Wash	5	1,086	725	209		19	133	127
21	Kansas City, Mo	15	1,001	797	204				95
22	Indianapolis, Ind	5	993	820	142	1		30	132
23	Providence, R. I	6	1,065	721	132		18	194	148
24	Portland, Oreg	5	841	692	124		25		73
25	Rochester, N. Y	8	1,218	768	115	12	69	254	77
26	Denver, Colo	(1)	1,018	801	177		1	39	83
27	Louisville, Ky	3	747	593	114	3		37	112
28	St. Paul, Minn	9	881	625	135	2	86	33	123
29	Columbus, Ohio	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
30	Toledo, Ohio	6	758	636	73	4	35	10	73
31	Oakland, Cal	12	584	471	97			16	75
32	Atlanta, Ga	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
33	Worcester, Mass	9	928	614	130		52	132	74
34	Birmingham, Ala	4	577	515	52	1		9	86
35	Syracuse, N. Y	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
36	New Haven, Conn	4	740	598	87			55	72
37	Memphis, Tenn	9	474	402	64			8	35
38	Scranton, Pa	5	570	441	54			75	112
39	Richmond, Va	8	493	392	47	2	16	36	41
40	Paterson, N. J	2	552	457	54	5		36	49
41	Omaha, Nebr	(1)	589	465	106	1		17	77
42	Fall River, Mass	7	685	457	39	8	19	162	71
43	Spokane, Wash	3	496	404	88		4		62
44	Dayton, Ohio	12	512	399	63	2	13	35	75
45	Grand Rapids, Mich	(1)	721	454	66		54	147	74
46	Nashville, Tenn	2	362	314	30			18	42
47	Bridgeport, Conn	1	386	336	30	6		14	36
48	Lowell, Mass	16	490	305	58			127	64
49	Cambridge, Mass	7	577	381	81		25	90	51
50	San Antonio, Tex	7	339	281	51			7	34
51	New Bedford, Mass	2	494	328	26	11	29	100	36
52	Hartford, Conn	11	669	435	75		79	80	69
53	Dallas, Tex	4	397	331	66				44
54	Trenton, N. J	2	455	388	40			27	43
55	Albany, N. Y	3	374	295	50	2	13	14	25
56	Salt Lake City, Utah	3	598	532	66				46

[1] Not reported.

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TABLE 41.—SCHOOL EMPLOYEES: 1912—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 132.]

City number.	CITY.	Administrative officers.	SUPERVISORS AND TEACHERS, CLASSIFIED BY KIND OF SCHOOL.					Other employees.
			Total.	Day school.			Night school.	
				Elementary.	Secondary.	Normal.	All other.	
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1912.							
57	Reading, Pa.	5	361	297	35	.....	.....	29	58
58	Camden, N. J.	12	415	369	30	2	.....	14	42
59	Springfield, Mass.	4	607	396	98	.....	10	103	59
60	Tacoma, Wash.	3	400	302	75	.....	4	19	49
61	Lynn, Mass.	8	380	273	51	.....	.....	56	50
62	Des Moines, Iowa	(1)	548	463	85	.....	.....	.....	60
63	Lawrence, Mass.	5	433	277	35	.....	31	90	31
64	Wilmington, Del.	4	310	[2] 310	.....	.....	.....	.....	34
65	Kansas City, Kans.	5	372	312	60	.....	.....	.....	59
66	Yonkers, N. Y.	5	535	370	41	3	54	64	49
67	Youngstown, Ohio.	3	313	270	43	.....	.....	.....	31
68	Houston, Tex.	2	356	310	46	.....	.....	.....	41
69	Fort Worth, Tex.	1	272	229	43	.....	.....	.....	24
70	Duluth, Minn.	5	423	363	58	.....	2	.....	49
71	Norfolk, Va.	1	296	258	38	.....	.....	.....	49
72	Oklahoma City, Okla.	2	339	276	52	.....	.....	11	51
73	Schenectady, N. Y.	4	399	304	41	2	45	7	36
74	Somerville, Mass.	2	400	275	66	.....	12	47	36
75	St. Joseph, Mo.	7	343	297	46	.....	.....	.....	55
76	Utica, N. Y.	8	358	273	43	.....	17	25	34
77	Elizabeth, N. J.	4	268	198	27	.....	1	42	20
78	Waterbury, Conn.	6	377	300	34	.....	.....	43	40
79	Troy, N. Y.	7	323	258	37	2	.....	26	41
80	Akron, Ohio.	3	331	258	66	1	.....	6	26
81	Manchester, N. H.	11	225	167	23	.....	.....	35	26
82	Hoboken, N. J.	4	351	253	20	.....	25	53	47
83	Wilkes-Barre, Pa.	2	244	210	32	.....	.....	2	40
84	Erie, Pa.	9	276	232	34	6	.....	4	29
85	Evansville, Ind.	11	292	241	51	.....	.....	.....	35
86	Peoria, Ill.	5	334	279	48	.....	.....	7	30
87	Fort Wayne, Ind.	1	233	193	38	2	.....	.....	35
88	Harrisburg, Pa.	2	289	240	42	1	3	3	49
89	Savannah, Ga.	2	176	162	14	.....	.....	.....	15
90	East St. Louis, Ill.	3	221	189	27	.....	.....	5	41
91	Jacksonville, Fla.	(1)	188	172	14	.....	.....	2	23
92	South Bend, Ind.	6	277	226	38	.....	.....	13	27
93	Terre Haute, Ind.	8	269	232	37	.....	.....	.....	39
94	Passaic, N. J.	3	284	213	26	.....	.....	45	27
95	Johnstown, Pa.	4	224	194	30	.....	.....	.....	34
96	Bayonne, N. J.	5	345	270	32	.....	.....	43	35
97	Brockton, Mass.	(1)	342	226	51	.....	3	62	29
98	Portland, Me.	7	303	249	48	.....	.....	6	42
99	Holyoke, Mass.	1	355	205	36	.....	29	85	40
100	Charleston, S. C.	1	142	122	18	.....	.....	2	9
101	Wichita, Kans.	5	229	194	35	.....	.....	.....	38
102	Allentown, Pa.	3	188	164	18	.....	.....	6	23
103	Springfield, Ill.	1	239	198	35	3	.....	3	34
104	Covington, Ky.	2	179	166	13	.....	.....	.....	19
105	Altoona, Pa.	4	221	196	28	.....	.....	.....	27
106	Pawtucket, R. I.	2	290	215	22	.....	.....	53	32
107	Canton, Ohio.	(1)	260	224	36	.....	.....	.....	21
108	Mobile, Ala.	2	163	140	23	.....	.....	.....	20
109	Sacramento, Cal.	2	250	202	37	.....	.....	11	35
110	Saginaw, Mich.	(1)	267	205	56	2	4	.....	37
111	Sioux City, Iowa.	(1)	268	227	37	.....	.....	4	32
112	Binghamton, N. Y.	4	234	193	30	.....	.....	11	20
113	Atlantic City, N. J.	2	240	176	34	.....	.....	30	17
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912.							
114	Rockford, Ill.	8	254	196	48	.....	.....	10	35
115	Little Rock, Ark.	2	184	147	37	.....	.....	.....	21
116	Augusta, Ga.	1	169	152	17	.....	.....	.....	20
117	Springfield, Ohio.	1	198	168	30	.....	.....	.....	28
118	Lancaster, Pa.	4	160	135	23	.....	.....	2	24
119	Pueblo, Colo.	5	222	188	34	.....	.....	.....	36
120	New Britain, Conn.	2	224	171	24	.....	.....	29	17
121	Chattanooga, Tenn.	1	160	144	16	.....	.....	.....	13
122	York, Pa.	6	199	178	21	.....	.....	.....	26
123	Malden, Mass.	3	232	[3] 175	41	.....	.....	16	24
124	Berkeley, Cal.	7	217	163	51	.....	.....	.....	36
125	Bay City, Mich.	(1)	225	196	34	2	1	3	18
126	Haverhill, Mass.	3	270	189	31	.....	.....	50	36
127	Topeka, Kans.	4	243	199	44	.....	.....	.....	28
128	Salem, Mass.	1	188	136	28	.....	.....	24	16

[1] Not reported. [2] Includes supervisors and teachers for all schools. [3] Includes supervisors for all schools.

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TABLE 41.—SCHOOL EMPLOYEES: 1912—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 132.]

City number.	CITY.	Administrative officers.	SUPERVISORS AND TEACHERS, CLASSIFIED BY KIND OF SCHOOL.						Other employees.
			Total.	Day school.				Night school.	
				Elementary.	Secondary.	Normal.	All other.		
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912—Continued.								
129	Lincoln, Nebr.	4	245	189	52			4	28
130	Davenport, Iowa	5	236	203	33				25
131	El Paso, Tex.	3	187	173	14				23
132	San Diego, Cal.	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
133	Tampa, Fla.		113	99	14				12
134	McKeesport, Pa.	5	216	182	24	1	1	8	25
135	Flint, Mich.	(1)	153	132	20	1			10
136	Kalamazoo, Mich.	(1)	238	176	52		1	9	27
137	Racine, Wis.	3	171	146	23		2		16
138	Superior, Wis.	5	205	160	37		1	7	18
139	Wheeling, W. Va.	2	180	165	14	1			16
140	Macon, Ga.	2	164	143	20	1			14
141	Newton, Mass.	3	342	214	71		32	25	32
142	Butte, Mont.	9	235	191	36		8		40
143	Woonsocket, R. I.	2	143	104	9			30	15
144	Montgomery, Ala.	(1)	118	100	18				19
145	Chester, Pa.	5	158	138	20				25
146	Fitchburg, Mass.	3	196	124	32			40	18
147	Dubuque, Iowa	4	140	120	20				18
148	Galveston, Tex.	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
149	West Hoboken, N. J.	2	160	134	11			15	12
150	New Castle, Pa.	3	179	159	20				16
151	Roanoke, Va.	1	178	151	16			11	11
152	Elmira, N. Y.	3	180	133	29	1		17	16
153	Huntington, W. Va.	11	130	118	12				18
154	East Orange, N. J.	2	191	159	32				32
155	Knoxville, Tenn.	1	134	114	20				21
156	Hamilton, Ohio	1	156	136	20				18
157	Lexington, Ky.	3	157	130	27				12
158	Springfield, Mo.	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
159	Quincy, Ill.	5	142	122	20				16
160	Charlotte, N. C.	2	110	110					14
161	Joliet, Ill.	4	217	161	51			5	37
162	Pasadena, Cal.	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
163	Auburn, N. Y.	10	160	127	19	1		13	15
164	Everett, Mass.	2	234	174	28		11	21	21
165	Decatur, Ill.	1	165	137	27		1		3
166	Portsmouth, Va.	1	96	94				2	16
167	Perth Amboy, N. J.	3	148	133	15				14
168	Taunton, Mass.	1	197	139	18		4	36	33
169	Quincy, Mass.	2	193	147	30			16	19
170	Lansing, Mich.	(1)	123	102	21				14
171	Pittsfield, Mass.	2	202	163	24			15	20
172	Cedar Rapids, Iowa	(1)	208	171	34			3	22
173	Oshkosh, Wis.	2	167	123	35		2	7	14
174	San Jose, Cal.	2	174	127	44			3	21
175	Amsterdam, N. Y.	3	109	86	15			8	13
176	Jamestown, N. Y.	5	204	143	29	1		31	20
177	Mount Vernon, N. Y.	3	191	156	35				10
178	Niagara Falls, N. Y.	2	183	139	30			14	22
179	Jackson, Mich.		128	109	19				23
180	Williamsport, Pa.	3	147	119	21			7	18
181	Joplin, Mo.	5	175	150	25				20
182	Lima, Ohio	4	153	132	20	1			16
183	Muskogee, Okla.	3	124	99	25				19
184	Chelsea, Mass.	3	163	135	20			8	26
185	New Rochelle, N. Y.	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
186	Aurora, Ill.	8	113	87	26				18
187	Lorain, Ohio	3	128	109	19				12
188	Austin, Tex.	1	122	95	27				16
189	Newport, Ky.	2	103	91	12				8
190	Orange, N. J.	3	137	118	11			8	8
191	La Crosse, Wis.	4	144	113	30		1		19
192	Lynchburg, Va.	1	111	90	16			5	14
193	Shreveport, La.	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
194	Colorado Springs, Colo.	3	156	138	18				23
195	Council Bluffs, Iowa		159	135	24				17

[1] Not reported.

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TABLE 42.—RECEIPTS AND PAYMENTS ON ACCOUNT OF TEACHERS' PENSIONS, AND ASSETS OF PENSION FUNDS: 1912.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 132.]

City number.	CITY.	RECEIPTS.					Balance on hand at beginning of year.	Aggregate of receipts and cash balances at beginning of year.[1]	Balance on hand at close of year.	PAYMENTS.			Total assets of pension funds.
		From teachers.	From city.	Gifts.	Income from investments.	Sale of investments.				Pensions and gratuities.	Expenses of administration.	Purchase of investments.	
	Grand total	$917,252	$964,067	$5,995	$162,048	$1,262,334	$375,859	$3,687,555	$572,955	$1,702,811	$13,072	$1,398,717	$4,134,483
	Group I	659,469	709,201	.....	121,225	1,190,675	165,416	2,845,986	324,665	1,382,413	8,950	1,129,949	2,970,511
	Group II	121,944	82,736	444	17,473	52,190	71,407	346,194	111,350	154,642	1,505	78,607	485,605
	Group III	97,430	116,155	2,394	18,706	11,189	78,966	324,840	71,441	105,545	2,086	145,768	514,775
	Group IV	28,913	45,699	3,070	3,632	2,680	41,466	125,460	43,550	39,513	370	41,718	126,399
	Group V	9,496	10,276	87	1,012	5,600	18,604	45,075	21,640	20,698	62	2,675	37,198
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1912.												
1	New York, N. Y.	$291,121	$442,459	.....	$49,391	$1,150,000	$93,697	$2,026,668	$186,922	$989,324	$122	$850,000	$1,036,922
2	Chicago, Ill.	177,307	71,214	.....	20,000	22,000	7,469	298,050	30,054	105,595	3,719	158,682	651,624
3	Philadelphia, Pa.	80,203	70,000	.....	24,345	5,175	21,810	201,533	40,850	106,729	1,954	52,000	531,300
5	Boston, Mass.	50,803	65,110	.....	13,196	13,000	10,585	152,694	10,656	108,211	995	34,832	377,820
6	Cleveland, Ohio	27,509	34,607	.....	8,842	.....	7,614	78,572	33,244	22,945	877	21,506	230,794
7	Baltimore, Md.	17,393	8,200	.....	1,082	.....	10,174	36,849	12,811	23,046	992	.....	34,211
8	Pittsburgh, Pa.	.....	6,865	.....	.....	.....	.....	6,865	.....	6,865	.....	.....	.....
9	Detroit, Mich.	15,133	10,746	.....	4,309	500	14,067	44,755	10,128	21,608	.....	12,929	107,840
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1912.												
10	Buffalo, N. Y.	$22,866	$10,000	$444	$3,896	$15,000	$22,277	$74,483	$47,021	$27,462	.....	.....	$95,276
11	San Francisco, Cal.	13,404	3,000	.....	2,418	.....	9,804	28,716	8,031	20,685	.....	.....	52,031
13	Cincinnati, Ohio	23,680	27,533	.....	5,112	37,190	23,853	117,368	18,185	55,955	$628	$42,600	130,185
15	Newark, N. J.	.....	22,341	.....	.....	.....	.....	22,341	.....	22,341	.....	.....	.....
18	Minneapolis, Minn.	61,994	19,862	.....	6,047	.....	15,383	103,286	38,113	28,199	967	36,007	208,113
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1912.												
22	Indianapolis, Ind.	$9,372	$19,960	.....	$3,546	$6,677	$8,772	$48,327	$14,908	$17,561	$482	$15,376	$80,473
23	Providence, R. I.	.....	6,047	.....	2,674	.....	4,631	13,352	5,044	8,308	.....	.....	65,316
24	Portland, Oreg.	2,100	2,560	$1,069	13	.....	.....	5,742	924	.....	318	4,500	5,424
25	Rochester, N. Y.	13,824	6,268	.....	2,764	.....	35,822	58,678	8,941	9,737	.....	40,000	93,911
26	Denver, Colo.	.....	3,660	.....	.....	.....	.....	3,660	.....	3,660	.....	.....	.....
28	St. Paul, Minn.	11,451	12,700	.....	982	.....	1,197	26,330	1,404	6,330	96	18,500	42,404
29	Columbus, Ohio	13,301	11,656	.....	630	.....	102	25,689	5,933	7,001	255	12,500	31,933
30	Toledo, Ohio	9,036	9,590	1,270	726	.....	3,122	23,743	5,219	4,013	371	14,140	24,219
32	Atlanta, Ga.	.....	370	.....	.....	.....	.....	370	.....	370	.....	.....	.....
35	Syracuse, N. Y.	9,070	.....	55	4,119	1,900	630	15,774	3,644	6,508	122	5,500	65,294
36	New Haven, Conn.	8,403	8,802	.....	113	.....	.....	17,318	5,076	2,212	250	9,780	15,421
40	Paterson, N. J.	.....	9,723	.....	.....	.....	.....	9,723	.....	9,723	.....	.....	.....
41	Omaha, Nebr.	4,486	6,728	.....	892	.....	1,309	13,415	1,679	11,736	.....	.....	15,971
44	Dayton, Ohio	7,399	6,947	.....	664	.....	1,572	16,582	3,186	4,004	192	9,200	22,386
54	Trenton, N. J.	.....	4,179	.....	.....	.....	.....	4,179	.....	4,179	.....	.....	.....
55	Albany, N. Y.	2,861	6,966	.....	1,022	2,612	16,004	29,465	8,341	8,933	.....	12,191	30,351
56	Salt Lake City, Utah	6,127	.....	.....	561	.....	5,805	12,493	7,142	1,270	.....	4,081	18,642
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1912.												
58	Camden, N. J.	.....	$5,212	.....	.....	.....	.....	$5,212	.....	$5,212	.....	.....	.....
61	Lynn, Mass.	.....	900	.....	.....	.....	.....	900	.....	900	.....	.....	.....
64	Wilmington, Del.	$3,464	3,000	$2,700	$37	.....	.....	9,201	$163	.....	$23	$9,015	$9,163
66	Yonkers, N. Y.	3,647	4,676	.....	1,506	.....	$5,393	15,227	7,423	2,804	.....	5,000	34,023
70	Duluth, Minn.	10,127	4,084	.....	235	.....	2,890	17,336	1,583	893	272	14,588	15,553
73	Schenectady, N. Y.	1,225	3,801	.....	300	.....	9,745	15,071	12,596	2,475	.....	.....	12,596
76	Utica, N. Y.	1,124	.....	.....	.....	.....	.....	1,124	1,124	.....	.....	.....	1,124
77	Elizabeth, N. J.	.....	2,589	.....	.....	.....	.....	2,589	.....	2,589	.....	.....	.....
79	Troy, N. Y.	2,144	2,700	370	775	$2,180	14,346	22,515	5,845	7,555	.....	9,115	23,285
82	Hoboken, N. J.	.....	6,491	.....	.....	.....	.....	6,491	.....	6,491	.....	.....	.....
83	Wilkes-Barre, Pa.	1,985	1,724	.....	79	.....	3,502	7,290	7,260	.....	30	.....	7,260
88	Harrisburg, Pa.	5,197	5,197	.....	700	500	5,585	17,179	7,865	5,269	45	4,000	23,365
96	Bayonne, N. J.	.....	3,178	.....	.....	.....	.....	3,178	.....	3,178	.....	.....	.....
100	Charleston, S. C.	.....	1,547	.....	.....	.....	.....	1,547	.....	1,547	.....	.....	.....
108	Mobile, Ala.	.....	600	.....	.....	.....	.....	600	.....	600	.....	.....	.....

[1] Also the aggregate of payments and cash balances at the close of the year.

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TABLE 42.—RECEIPTS AND PAYMENTS ON ACCOUNT OF TEACHERS' PENSIONS, AND ASSETS OF PENSION FUNDS: 1912—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 132.]

City number.	CITY.	RECEIPTS.					Balance on hand at beginning of year.	Aggregate of receipts and cash balances at beginning of year.[1]	Balance on hand at close of year.	PAYMENTS.			Total assets of pension funds.
		From teachers.	From city.	Gifts.	Income from investments.	Sale of investments.				Pensions and gratuities.	Expenses of administration.	Purchase of investments.	
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1912.												
117	Springfield, Ohio	$2,406	$1,896	.....	$225	.....	$4,665	$9,192	$6,457	$2,718	$17	.....	$8,550
120	New Britain, Conn	.....	400	.....	.....	.....	.....	400	.....	400	.....	.....	.....
123	Malden, Mass	.....	50	.....	.....	.....	.....	50	.....	50	.....	.....	.....
127	Topeka, Kans	.....	977	.....	.....	.....	.....	977	.....	977	.....	.....	.....
137	Racine, Wis	569	.....	.....	.....	.....	73	642	500	142	.....	.....	500
145	Chester, Pa	.....	711	.....	7	.....	.....	718	702	.....	16	.....	702
152	Elmira, N. Y	788	.....	$87	312	.....	2,492	3,679	991	2,688	.....	.....	6,991
154	East Orange, N. J	.....	858	.....	.....	.....	.....	858	.....	858	.....	.....	.....
156	Hamilton, Ohio	2,532	1,615	.....	200	.....	178	4,525	321	1,500	29	$2,675	9,786
171	Pittsfield, Mass	.....	1,820	.....	.....	.....	.....	1,820	.....	1,820	.....	.....	.....
177	Mount Vernon, N. Y	3,201	1,399	.....	159	.....	8,830	13,589	12,669	920	.....	.....	12,669
178	Niagara Falls, N. Y	.....	.....	.....	109	$5,600	2,366	8,075	.....	8,075	.....	.....	.....
191	La Crosse, Wis	.....	550	.....	.....	.....	.....	550	.....	550	.....	.....	.....

[1] Also the aggregate of payments and cash balances at the close of the year.

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